

PUTTING STUDENTS FIRST



Maximizing State Aid for §4408 Programs – How to Complete Supplemental Schedules SS10-SS16 and Related ST-3 Pages

**State Aid & Financial Planning Service
Fall Virtual Workshop Series
October 5, 2021**



www.questar.org

- Overview of When Supplemental Schedules SS10-SS16 Are Needed & What Information is Gathered
- Types of Summer Programs
- Reporting Expenditures in ST-3 (F) Fund
- How to Find Approved Rates and Use Them to Determine Program Revenues





Agenda

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- Reporting Revenues in ST-3 (F) Fund
- Overview of the “Preparing SS10-SS16” Guidebook
- Walk Through of How to Report a FT Program on Supplemental Schedules SS10-SS16
- Best Practice Tips – Calendar for Maximizing Aid



Poll #1

4



Who Needs to Complete the Supplemental Schedules SS10-SS16?

5

- If your district operates at least one 30-day extended summer school program for students with disabilities and the program has been approved by the Rate Setting Unit.
 - Commonly called Summer §4408 programs.
- Examples:
 - A 9000 Program is a Full Day program (5 hours for K-6 grades; 5-1/2 hours for 7-12 grades)
 - A 9010 Program is a Half Day program (less than 5 or 5-1/2 hours, respectively)



OFFICE OF P-12 EDUCATION: Office of Special Education
ASSISTANT COMMISSIONER
Room 309 EB, 89 Washington Avenue • Albany, NY 12234
www.p12.nysed.gov/specialed/

Telephone (518) 402-3353
Fax: (518) 473-5387

Sample Approval Letter

RE: July and August 2013 Component Special Education Program

Program Name: Half-Day Special Class (9010) 3 Hours

Staffing Ratio(s): 1 Class @ 12:1:1 and [2 Classes @ 12:1:2]

Age Range: [5 to 14 years]

Type of Program: Day/Public: 491700010000

Disabilities Served: AU, ID, OHI, SI, [ED, LD, MD]

Related Services: Speech/Language Therapy, Physical Therapy, Occupational Therapy, Counseling, and [Psychological Services]

Dear Ms. :

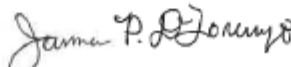
This letter supersedes the previous approval letter for your district's 9010 half-day July/August extended school year special education program for school-age students with disabilities. This program approval is effective *July 1, 2013* and confirms your district's continuing eligibility to receive funding pursuant to Article 89, section 4408 of the New York State Education Law.

Based upon a review of information submitted by your district, I am granting program approval as indicated above (revisions are in boldface type and brackets).

It is expected that your district will abide by all applicable laws and regulations and implement the program as approved. Please note that prior to implementing changes in any aspect of the program design as described above, other than increasing or decreasing the number of classes the school district plans to operate at the approved staffing ratio, the proposed revision must be submitted in writing and approved by this Office.

I appreciate your cooperation and wish you success in your continued efforts to serve school-age students with disabilities during the July/August extended school year. If you have any questions regarding the information in this letter, please contact Linda Keech, Office of Special Education, at (518) 473-6108.

Sincerely,


James P. DeLorenzo

Any summer
program that
you operate
that you want
to be aided for,
needs
approval
BEFORE the
program runs.

Highlights of the Process

7

- Supplemental Schedules SS10-SS16
 - ▣ Used to set an **approved rate** for each in-district summer program
 - ▣ District is eligible for 80% reimbursement of **approved rate**

- Summer §4408 Programs must be accounted for in the **Special Aid Fund**
 - ▣ Education costs
 - ▣ Maintenance costs
 - ▣ Transportation costs

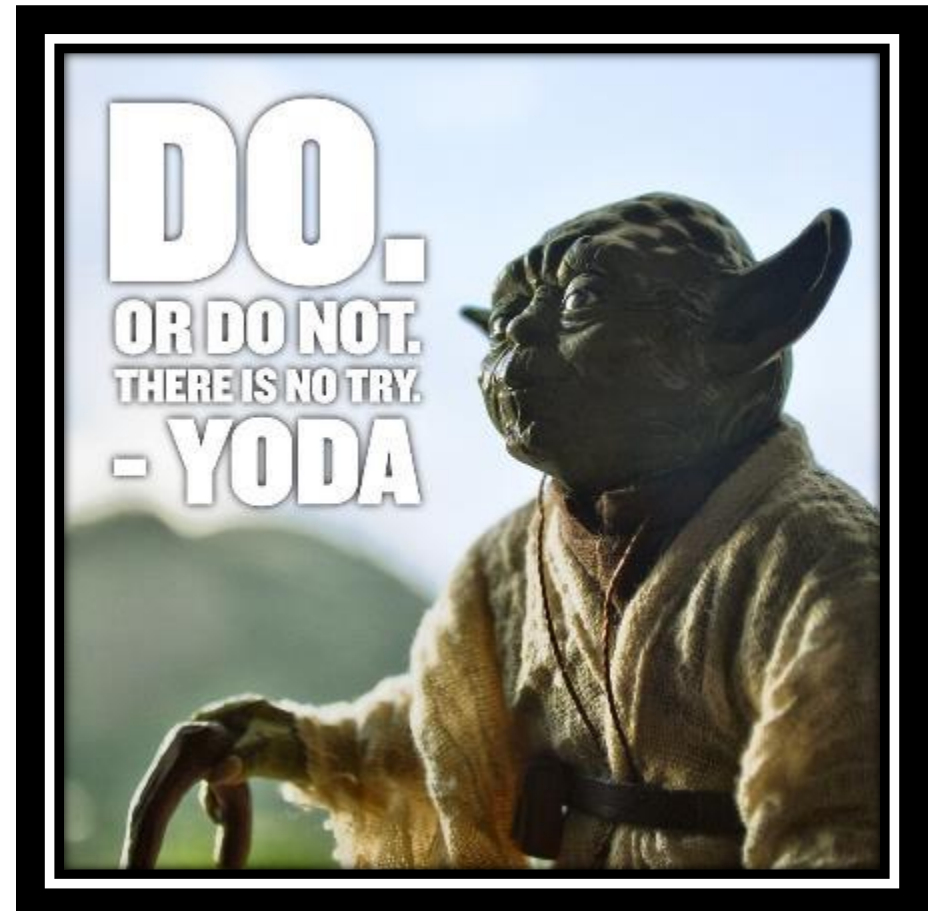


Key Concept



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- If supplemental schedules are not completed, then the Rate Setting Unit can not set a rate for your program and the District will not receive any reimbursement.









What Information is Included in SS10-SS16?

- Information included:
 - ▣ Costs of operating the program
 - Direct, Administrative and Facility costs included
 - ▣ Class types and number of classes
 - ▣ Number of student FTEs
 - ▣ Hours worked of all staff
- Best Practice: Gather/track the information when programs operate or shortly thereafter

Overview of Supplemental Schedules 10-16

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Order	Schedule	Title
 1	SS-12	Expenditures in Other Districts
 2	SS-13	Personal Services by FTE and Job Code
 3	SS-11	Direct Care and Facility Expenditures
 4	SS-10	Revenues and Administration Expenditures
 5	SS-14	Student FTE Enrollment
 6	SS-16	Detail of Admin. Direct Care and Facility Costs

Information to Gather



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1. What program(s) were operated
2. Student FTE attending the program(s)
3. Staff assigned to each program (full time, part time and subs)
4. Administrative staff overseeing summer programs
5. Facility staff that provided services for the summer program(s)
6. Salaries & fringes for all staff assigned to §4408 programs
7. Cost of supplies purchased for the §4408 programs
8. Cost of contractual services purchased by §4408 programs and which program(s) they served
9. All other costs incurred for the benefit of the §4408 programs

Types of Programs

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- 9000 – Full Day Program
- 9010 – ½ Day Program
- 9230 – 1:1 Aides

Must do Supplemental Schedules for these programs

-
- 9015A – Related Services only (RSO)
 - 9015B – Specially Designed Instruction (SDI)
 - 9015C – SDI and RS
 - 9015D – Home or hospital

Step 1 in completing the SS10-16 is to make sure program is accounted for in the Special Aid Fund correctly first!

Most common programs are highlighted

Reporting Costs in the ST-3

All Costs Related to Summer 4408
Programs – In-District, BOCES and Private
Placements

Expenditures that are Included in Special Aid Fund

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- Private Placements:
 - ▣ Tuition, maintenance and transportation costs
- BOCES Placements:
 - ▣ Tuition, 1:1 aides and transportation costs
- In-District Placements:
 - ▣ Cost of direct, admin. and non-instructional support staff salaries and fringes
 - ▣ Cost of contractual services, e.g., OT/PT contractual
 - ▣ Supplies and materials for the program(s)
 - ▣ Transportation costs

§4408 Summer Program Expenditures

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- Should be accounted for in **F2253** section of ST-3 (Education and Maintenance)

Program for Students with Disabilities School Age-July/August (Section 4408 Education Law)

Instructional Salaries	F2253.15	100	71,426
Noninstructional Salaries	F2253.16	101	9,917
Equipment	F2253.2	102	
Contractual and Other	F2253.4	103	
Materials and Supplies	F2253.45	104	
Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	F2253.471	105	
Tuition - All Other	F2253.472	106	66,829
Textbooks	F2253.48	107	
BOCES Services	F2253.49	108	64,726
Employee Benefits	F2253.8	109	
Total Program for Students with Disabilities-School Age-July/August (Section 4408 Education Law)	F2253.0	110	212,898

In-District
Program
costs

Outside
Placements

§4408 Summer Program Expenditures

16

- Should be accounted for in **F5511**(Transportation)

Note: Transportation is shown in ST-3 but not reported in SS10-SS16

PUPIL TRANSPORTATION - SUMMER TRANSPORTATION for Students With Disabilities (Pursuant to Education Law Section 4408, Section 4201, and OPWDD Chapters 47/66 & JULY / AUGUST Programs)

Please see the following important information about Transportation Expenditure Reporting:

<http://www.oms.nysed.gov/stac/schoolage/transportation/home.html>

District Transportation Services

Noninstructional Salaries (Excl Trans Supv Office)	F5511.16	220	49,425
Noninstructional Salaries (Trans Supervisor Office)	F5511.16	221	
Contractual and Other	F5511.4	222	
Materials and Supplies	F5511.45	223	
Employee Benefits	F5511.8	224	
Total District Operated Trans Services for Sections 4408, 4201, OPWDD Chapters 47, 66 & 721 (Lines 220 - 224)	F5511.0	225	49,425
Contract Transportation	F5541.4	226	
Public Transportation	F5551.4	227	
Transportation Services from BOCES	F5582.49	228	
TOTAL PUPIL TRANSPORTATION - SUMMER TRANS for Students with Disabilities (Section 4408, 4201, OPWDD Chapters 47, 66 & 721 July/August Programs) (Lines 225-228)	F5598.0	229	49,425
TOTAL PUPIL TRANSPORTATION (Lines 219 plus 229)	F5599.0	230	49,425

STAC Unit reconciling Transportation claims to costs reported here



§4408 Summer Program Revenues for ST-3

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- Need to calculate State Aid and Interfund Transfers for each summer program(s)
- 80% of approved program costs = State Aid (**F3289**)
- Interfund Transfer from General for the difference between total costs and State Aid (**F5031**)
- *Note: These same revenues will also be reported on SS-10, by program*



What Are Approved Rates?

□ **Outside placements**

- Private placements: Tuition Rate = Approved Rate
- BOCES placements: Tuition Rate $>$, $<$, or = Approved Rate
- *Revenues for outside placements are not reported on SS10-SS16*

□ **In-District placements**

- Tuition Rate based on *Prospective* Rate
- Related Services based on *County Weighted Per Visit* Rates
- 1:1 Aides based on *Regional Per Diem* Rates

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Rate Setting Unit

[Announcements / Memos](#)
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Rates and Methodology

• Rates

- [Prospective/Recon/Audit](#)
- [1:1 Teacher Aide Rates](#)
- [Interim/Dormitory Authority](#)
- [Regional Weighted Average Per Diems](#)
- [Public School Median Salaries](#)
- [Integrated Day Cares Rates](#)
- [Preschool Evaluation Rates](#)
- [County Related Services Rates](#)

• Methodology

- [Methodology Letters](#)

If you need any data prior to a year that is listed contact your assigned accountant or a representative of RSU staff.

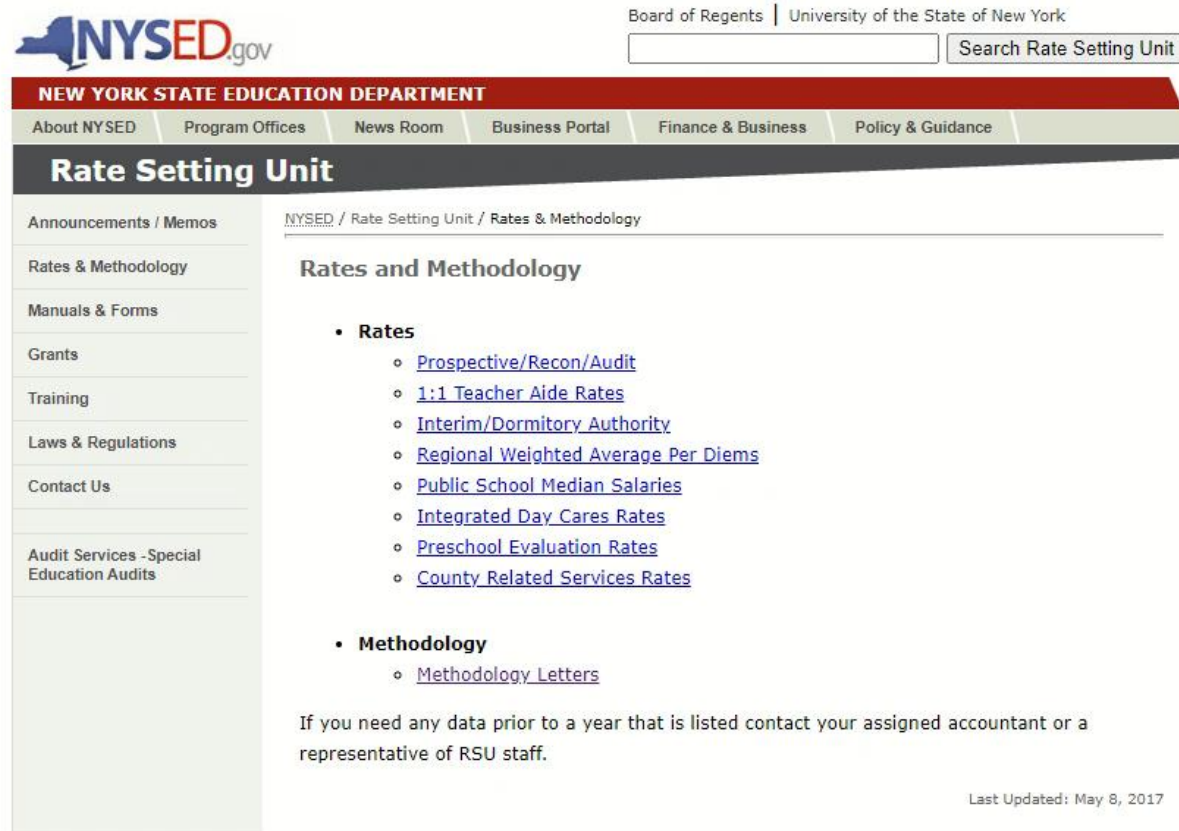
Where to find the approved rates for all programs:

- Private placements
- BOCES placements
- In-District placements

While We Are Looking at RSU Website.... Let's Take a Short Detour

20

How to Find
Out Who Your
Rate Setting
Unit (RSU)
Accountant Is



The screenshot shows the NYSED website with the 'Rate Setting Unit' section highlighted. The left sidebar contains a list of links: Announcements / Memos, Rates & Methodology, Manuals & Forms, Grants, Training, Laws & Regulations, Contact Us, and Audit Services - Special Education Audits. The main content area is titled 'Rates and Methodology' and lists two categories: 'Rates' and 'Methodology'. The 'Rates' category includes links for Prospective/Recon/Audit, 1:1 Teacher Aide Rates, Interim/Dormitory Authority, Regional Weighted Average Per Diems, Public School Median Salaries, Integrated Day Cares Rates, Preschool Evaluation Rates, and County Related Services Rates. The 'Methodology' category includes a link for Methodology Letters. A note at the bottom of the main content area states: 'If you need any data prior to a year that is listed contact your assigned accountant or a representative of RSU staff.' The footer of the page includes contact information for NYSED and the University of the State of New York.

Board of Regents | University of the State of New York

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Rates and Methodology

- **Rates**
 - [Prospective/Recon/Audit](#)
 - [1:1 Teacher Aide Rates](#)
 - [Interim/Dormitory Authority](#)
 - [Regional Weighted Average Per Diems](#)
 - [Public School Median Salaries](#)
 - [Integrated Day Cares Rates](#)
 - [Preschool Evaluation Rates](#)
 - [County Related Services Rates](#)
- **Methodology**
 - [Methodology Letters](#)

If you need any data prior to a year that is listed contact your assigned accountant or a representative of RSU staff.

Last Updated: May 8, 2017

RSU Office Contact Information

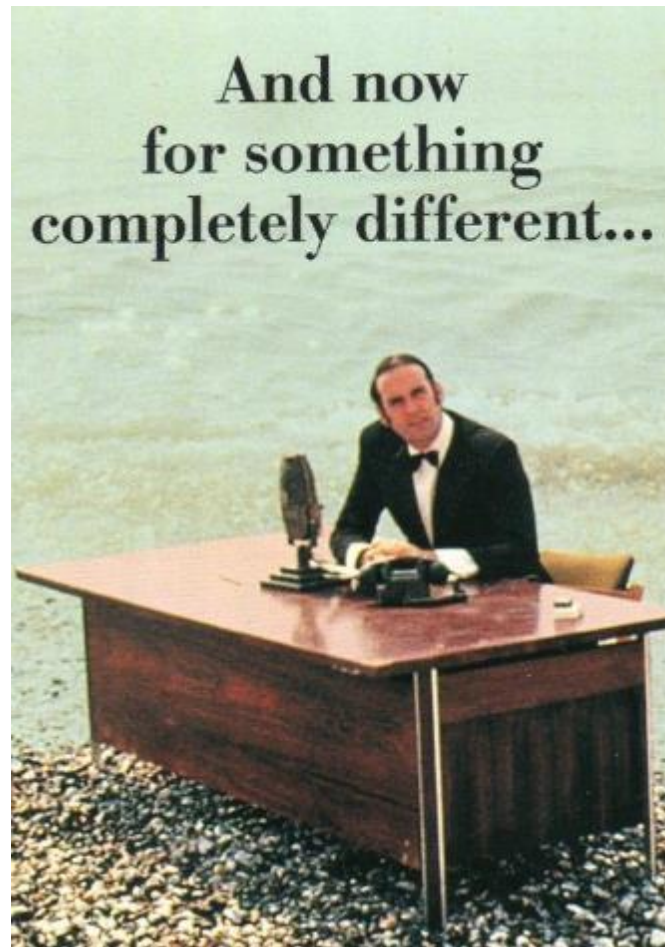
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RSU Office Information

Office Address	Other Information
NYS Education Department Rate Setting Unit Room 302 Education Building 89 Washington Avenue Albany, NY 12234	General Email Address: RATEWEB@NYSED.GOV Main Office Phone: (518) 474-3227 Main Office Fax: (518) 486-3606

Now Back to Prospective Rates...

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Example of *Prospective* Tuition Rates

23

Certified Tuition Rates by County

This will display all RECON and PROSP rates for all schools in the county for the selected year in the order of most recently certified.

Select County Desired:	ALBANY
Enter Rate Year Desired:	
Select Rate Type(s) to Display:	Rate Type <input checked="" type="radio"/> RECON and PROSP (In date order of Most Recently Certified) <input type="radio"/> RECON Only <input type="radio"/> PROSP Only

State Aid is based on
80% of Rates

Caution: Rate listed is
always for 5 hours. If
program is less hours, then
need to prorate rate listed

Districts		School Name			School Code	
		BETHLEHEM CSD			010306060000	
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo	
PROSP	9010	CURR	2017-07-17	\$2,085.00	\$0.00	
PROSP	9000	CURR	2017-07-17	\$3,695.00	\$0.00	
BOCES		School Name			School Code	
		CAPITAL REGION BOCES			019000000000	
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo	
PROSP	9002	CURR	2017-01-24	\$4,739.00	\$0.00	
Privates		School Name			School Code	
		CENTER FOR DISABILITY SERVICES			010100997850	
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo	
PROSP	9161	CURR	2017-09-27	\$3,997.00	\$23,981.00	
PROSP	9003	CURR	2017-09-21	\$7,611.00	\$45,666.00	
PROSP	9160	CURR	2017-09-21	\$5,948.00	\$35,690.00	
PROSP	9136	CURR	2016-09-06	\$0.00	\$0.00	

What are **Prospective** Rates?

24

- Based on information provided in the Supplemental Schedules SS10-SS16 from the program(s) operates two summer's prior with CPI increases factored in and cost screens applied.
- District will receive 80% of the approved rate based on these rates once the student is entered and verified in STAC.
- **Note:** For first two years of operation, rate is based on a regional rate.

What to Do with the Prospective Rate

25

- Let's assume rate listed is \$3,500 for Program 9000
- State will reimburse at 80% of approved rate
- Calculate cost of this program, per FTE
 - ▣ Program costs \$36,000 to run for 10 FTEs, thus \$3,600 per FTE
- Revenues need to match expenditures
 - ▣ $\$3,500 \times 10 \text{ FTE} = \$35,000 \times 80\% = \$28,000$ State Aid
 - ▣ Total costs of \$36,000 less State Aid of \$28,000 = \$8,000 Interfund Transfer from General

*Local Share (Interfund Transfer) is 20% **or more** of costs*

Example of Related Services Rates for ½ Hour of Service

26

State Aid is **80%**
of Rates

Rates are set
each year

By County

Attachment IV

School Age Summer Non-Special Class Regional Average Rates for Program Code 9015

County		Regional Average Rates
1	ALBANY	\$ 49
2	ALLEGANY	\$ 40
3	BROOME	\$ 40
4	CATTARAUGUS	\$ 42
5	CAYUGA	\$ 42
6	CHAUTAUQUA	\$ 43
7	CHEMUNG	\$ 37

County		Regional Average Rates
40	NIAGARA	\$ 51
41	ONEIDA	\$ 49
42	ONONDAGA	\$ 45
43	ONTARIO	\$ 43
44	ORANGE	\$ 54
45	ORLEANS	\$ 48
46	OSWEGO	\$ 45

What to Do with **Related Services** Rates

27

- Let's assume district provided 30 sessions of speech services that costs \$1,100 and approved session rate is \$45/session for this county
- State approved rates \$1,350
 - ▣ $\$45/\text{session} \times 30 = \$1,350$
- State Aid will be $\$1,350 \times 80\% = \$1,080$
- Interfund Transfer will be difference between total cost (\$1,100) and State Aid (\$1,080) = \$20
 - ▣ *Local share (Interfund Transfer) can be $< = > 20\%$*

Example of 1:1 Aide Regional Weighted Average Per Diem

28

Rates are set
each year

Attachment III

State Aid is 80%
of Rates

Regional Weighted Average Per Diem 1:1 Aide Tuition Rates

1:1 Aides

<u>County</u>	<u>School Age</u>
1 ALBANY	\$ 103.11
2 ALLEGANY	\$ 97.15
3 BROOME	\$ 97.15

1:1 Aides

<u>County</u>	<u>School Age</u>
40 NIAGARA	\$ 96.30
41 ONEIDA	\$ 97.15
42 ONONDAGA	\$ 97.15

What to Do with 1:1 Aide Rates

29

- Let's assume district in Albany County had four 1:1 Aides which cost \$3,000/each during 30-day program
- State approved rate is...
 - ▣ $\$103.11/\text{day} \times 30 \text{ days} = \$3,093.30/\text{each}$
 - ▣ $\$3,093.30 \times 4 \text{ aides} = \$12,373.20$
- State Aid will be $\$12,373.20 \times 80\% = \$9,898.56$
- Interfund Transfer will be difference between total cost (\$12,000) and State Aid (\$9,898.56) = \$2,101.44

Local share (Interfund Transfer) can be \leq \geq 20%

Interfund Transfer from General Fund for §4408 Programs Summary

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Interfund Transfer should be the **total** of:

- 20% of the approved costs of Education programs
(excluding Chapter students that are funded 100% by
the State)
- +
- 20% of the approved costs of transportation
- +
- 100% of the difference between actual costs and
approved costs

Challenges of Recording/ Calculating Revenues

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To be able to calculate the revenues for the Summer 4408 program(s) you need good student count FTEs, by program and sessions for the Related Services program.



If you use our STAC Service, they can provide those numbers to you. Just ask!

If your district does its own STACing, work closely with your special education department to get this information. Remember you need FTEs, not # of students.

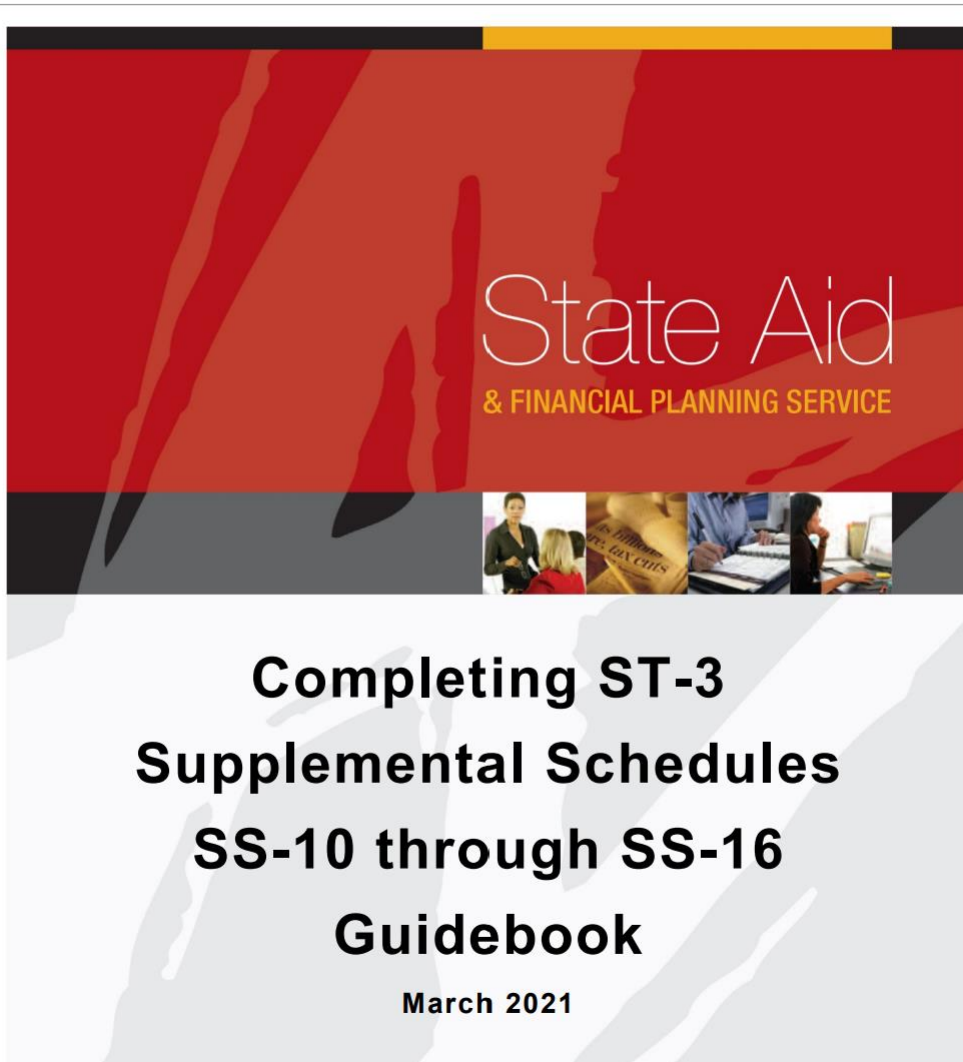
Summary of ST-3 Codes

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For ST-3:	Notes:
<u>Revenues:</u>	
F3289 - State Aid	Important to have accurate FTE student and Related Service session counts
F5031- Interfund Transfers	Should equal the difference between total expenditures for program less State Aid
<u>Expenditures:</u>	
F2253 - For Educational/ Maintenance Costs	Should include all costs related to Summer 4408 program for private, BOCES and in-district programs
F5511 to F5582 - For Transportation Costs	Should include all costs related to transporting children, including cost of bus usage

Guidebook Available

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- [2021 Guidebook-
for-SS10-SS16-
Final.pdf](#)
[\(questar.org\)](http://questar.org)

Guidebook is to help you complete both the portion of the ST-3 for this program and the Supplemental Schedules SS10-SS16

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Have additional
questions?

This guidebook walks
you through sample
calculations for
gathering revenues and
expenditures for
Summer 4408
programs, finding your
program approved
rates and how to
complete ST-3 and
SS10-SS16 schedules.



Print Out the Case Study Handout, Please

Comparison of Information

What's reported in ST-3 vs.

What's reported in STAC system vs.

What's reported in Supplemental Schedules
SS10-SS16

Information Should Reconcile but Isn't Equal

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ST-3



All Summer In-District, Outside Placements and Transportation Revenues and Expenditures Reported in Special Aid Fund In ST-3

STAC



All Summer In-District, Outside Placements (costs at the Approved Rates) and Transportation Expenditures Claimed in STAC System

SS10-16



All Summer In-District Revenues and Expenditures and Outside Placements Expenditures Reported in Schedules

Example of Reconciliation of Expenditures to STAC Charges Claimed

38

Placement/ Transportation	Student Name	Expended Per Accounting Records (A)	Approved Rate per STAC	80% of Approved Rate (or 100% of Chapter Placements) (B)	Local Share (A) – (B)	ST-3 Code in the Special Aid Fund
St. Anne's	M.S.	8,590	8,590	6,872	1,718	F2253
District Program	7.5 FTE	14,468	12,475	9,980	4,488	F2253
ABC BOCES	S.W.	3,100	3,100	2,480	620	F2253
Transportation	M.S.	1,000	1,000	800	200	F5511
Wildwood (Chapter)	W.W.	7,970	7,970	7,970	0	F2253
Totals		35,128	33,135	28,102	7,026	
		Expenses in (F) Fund		State Aid Amt.	Interfund Transfer Amt.	
Note: Ensure all students are in STAC system and verified						

$$\begin{aligned}
 \$12,475 \times .80 &= \$9,980 \\
 \$12,475 \times .20 &= \$2,495 \\
 \$14,468 - \$12,475 &= \$1,993
 \end{aligned}$$

$$\$2,495 + \$1,993 = \$4,488$$

Reporting §4408 Revenues on ST-3

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State Aid			
Employment Preparation Education Aid	F3281	11	
Section 4408 - School Age July/August Program			
Tuition Only	F3289	12	27,302
Other	F3289	13	800
Reimbursement of Tuition Exp for Students Attending			
State Supported Schools for the Blind & Deaf - 10	F3289	13b	
month, School Age & Preschool (Section 4201)			
Other State Aid	F3289	14	
Total State Aid	FT3999	15	28,102

Only
Approx.
80%

Keep other State
Aid separate

Interfund Transfers			
Interfund Transfers - Special Education (Section 4408 Only)	F5031	26	7,026
Interfund Transfers	F5031	27	
Total Interfund Transfers	FT5059	28	7,026
TOTAL SPECIAL AID FUND REVENUES AND INTERFUND TRANSFERS	FT5599	29	35,128

Only
Approx.
20%

Note:
Revenues = Expenditures

Reporting §4408 Expenditures on ST-3 – Education Related

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Program for Students with Disabilities School Age-July/August (Section 4408 Education Law)

Instructional Salaries

F2253.15

100

8,150

Schedule B3 - Special Aid Fund Expenditures

Claim Year - Page 53

	Account	DP Code 54	Amount
Noninstructional Salaries	F2253.16	101	3,000
Equipment	F2253.2	102	
Contractual and Other	F2253.4	103	1,125
Materials and Supplies	F2253.45	104	
Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	F2253.471	105	
Tuition - All Other	F2253.472	106	16,560
Textbooks	F2253.48	107	
BOCES Services	F2253.49	108	3,100
Employee Benefits	F2253.8	109	2,193
Total Program for Students with Disabilities-School Age-July/August (Section 4408 Education Law)	F2253.0	110	34,128

Note: §4408 & Chapter 4201 Summer are reported here
In-District and Out of District placements are reported here

Reporting §4408 Expenditures on ST-3 – Transportation Related

41

PUPIL TRANSPORTATION - SUMMER TRANSPORTATION for Students With Disabilities (Pursuant to Education Law Section 4408, Section 4201, and OPWDD Chapters 47/66 & JULY / AUGUST Programs)
Please see the following important information about Transportation Expenditure Reporting:

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Employee Benefits	F5511.8	224	
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Contract Transportation	F5541.4	226	1,000
Public Transportation	F5551.4	227	
Transportation Services from BOCES	F5582.49	228	
TOTAL PUPIL TRANSPORTATION - SUMMER TRANS for Students with Disabilities (Section 4408, 4201, OPWDD Chapters 47, 66 & 721 July/August Programs) (Lines 225-228)	F5598.0	229	1,000
TOTAL SPECIAL AID FUND EXPENDITURES AND INTERFUND TRANSFERS	FT9999.0	266	35,128

$\$34,128 + \$1,000 = \$35,128$

Revenues = Expenditures and agrees to student records in STAC system
(although different than approved costs)

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Example of Completed Supplemental Schedules SS10-SS16

9000 Full Day Program

Recommended Order of Completion of SS10-SS16

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Order	Schedule	Title
1	SS-12	Expenditures in Other Districts
2	SS-13	Personal Services by FTE and Job Code
3	SS-11	Direct Care and Facility Expenditures
4	SS-10	Revenues and Administration Expenditures
5	SS-14	Student FTE Enrollment
6	SS-16	Detail of Admin. Direct Care and Facility Costs

STEP 1

**SS-12: Expenditures
For Summer §4408
Programs **Operated
by Others****

44

EARLY INTERVENTION-12 MONTH-DOH-CHAPTER 428 EXPENDITURES

Account	DP Code	Amount
	33	
DETAIL OF EXPENDITURES FOR STUDENTS WITH DISABILITIES EDUCATED IN PROGRAMS OPERATED BY OTHER DISTRICTS, BOCES, SPECIAL ACT DISTRICTS OR PRIVATE SCHOOLS-FISCAL YEAR ENDING JUNE		
Instructional Salaries	2251.15 1	
Noninstructional Salaries	2251.16 2	
Equipment	2251.2 3	
Contractual and Other	2251.4 4	
Materials and Supplies	2251.45 5	
Tuition		
a. Other Public Districts in NYS (Excluding Special Act Districts)	2251.471 6	
b. All Other	2251.472 7	
Textbooks	2251.48 8	
BOCES Services	2251.49 9	
Employee Benefits	2251.8 10	
TOTAL EARLY INTERVENTION EXPENDITURES	2251.0 11	

PRESCHOOL-12 MONTH-SECTION 4410 EXPENDITURES

Instructional Salaries	2252.15 12	
Noninstructional Salaries	2252.16 13	
Equipment	2252.2 14	
Contractual and Other	2252.4 15	
Materials and Supplies	2252.45 16	
Tuition		
a. Other Public Districts in NYS (Excluding Special Act Districts)	2252.471 17	
b. All Other	2252.472 18	
Textbooks	2252.48 19	
BOCES Services	2252.49 20	
Employee Benefits	2252.8 21	
TOTAL PRESCHOOL-12 MONTH EXPENDITURES	2252.0 22	

SCHOOL AGE-JULY/AUGUST-SECTION 4408 EXPENDITURES

Instructional Salaries	2253.15 23	
Noninstructional Salaries	2253.16 24	
Equipment	2253.2 25	
Contractual and Other	2253.4 26	
Materials and Supplies	2253.45 27	
Tuition		
a. Other Public Districts in NYS (Excluding Special Act Districts)	2253.471 28	
b. All Other	2253.472 29	8,590
Textbooks	2253.48 30	
BOCES Services	2253.49 31	3,100
Employee Benefits	2253.8 32	
TOTAL SCHOOL AGE-JULY/AUGUST EXPENDITURES	2253.0 33	11,690

Same codes as
ST-3

St. Anne's	MS	8,590
District Program	7.5 FTE	14,468
ABC BOCES	SW	3,100
Transportation	MS	1,000
Wildwood (Chapter)	WW	7,970

STEP 2

SS-13 Personal Services by FTE & Job Code

45

If Agency Administration Personal Services - Use Program Code 9999 and Job Codes 600-690.
 If Program Site/Administration Personal Services - Enter Appropriate Program Codes and Job Codes 100-590.
List Of Job Codes (RSU Appendix R, page 123) ←

Agrees to
ST-3

DP Code 20

	PROG CODE	JOB CODE	POSITION TITLE	STANDARD WORK WEEK IN HOURS	HOURS PAID	FTE	AMOUNT PAID	
1.	9000	218	SPECIAL ED TEACHER	35	150		7,150	} = \$8,150 F2253.15
2.	9000	501	SPECIAL ED DIRECTOR	40	20		1,000	
3.	9000	228	TEACHER AIDE	32.5	150		2,475	} = \$3,000 F2253.16
4.	9000	102	CUSTODIAN	40	15		525	
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								

List all the employees that worked during the previous summer for the §4408 programs.

SS-13 Link to Job Position Codes

New York State Consolidated Fiscal Reporting and Claiming Manual	Subject: Appendix R – Position Titles and Codes	Section: 51.0	Page: 51.3
	Reporting Period: July 1, 2008 to June 30, 2009		Issued: 05/09

Position Title	Position Title Code
Teacher Aide	228
Teacher Assistant	232
Teacher Aide/Assistant - Substitute	230
Teacher - Art	269
Teacher - Blind and/or Deaf (SED Only)	263
Teacher - Coverage/Floating (SED Only)	227
Teacher - Foreign	272
Teacher - Music	270
Teacher - Non-Disabled (SED Only)	260
Teacher - Other	222
Teacher - Physical Education	220
Teacher - Reading	274
Teacher - Resource Room	273
Teacher - Special Education	218
Teacher - Speech Certified (SED Only)	225

https://opwdd.ny.gov/sites/default/files/documents/NYS_CFR_Appendix_R.pdf

SS-11 and SS-10

47

- **SS-11** – Gathers the Direct Program costs and Facility costs, by program
 - **But** has the total of the Administrative, Direct Program and Facilities costs
- **SS-10** – Gathers the Revenue sources, by program and the Administrative Expenditures, by program
- The revenues, by program, should equal the expenditures, by program, so $SS-10 = SS-11$



SS-11 Direct Care & Facility Expenditures

48

Account DP Code
32 Amount

For In-House Programs Only

PROGRAM NAME

PROGRAM CODE (Enter at Item 226)

226

DIRECT CARE EXPENDITURES-SPECIAL ED. PROGRAM
Expenditures for F2251, F2252, or F2253 on ST-3

Salaries - Job Codes 200-390

← Codes
from SS-13

.15/.16

227

Teacher & Aide (SS-13) = \$7,150 + \$2,475

Equipment

.2

228

Repairs and Maintenance

.4

229

Travel and Transportation

.4

230

Ex. Fieldtrip

Miscellaneous

.4

231

Contractual Services

.4

232

Ex. Related service costs

Materials and Supplies - Food Only

.45

233

Materials and Supplies - Other

.45

234

BOCES Services (Excluding Tuition)

.49

235

Fringe Benefits - Job Codes 200-390

.8

236

Fringes on Teacher/Aide

Other Expenditures Reported in Special Aid Fund

237

TOTAL DIRECT CARE EXPENDITURES

238

FACILITY EXPENDITURES-SPECIAL ED. PROGRAM
Expenditures for F2251, F2252, or F2253 on ST-3

Salaries- Job Codes 100-190

.15/.16

239

Custodian (SS-13)

Equipment

.2

240

Repairs and Maintenance

.4

241

Contractual Services

.4

242

Materials and Supplies

.45

243

Fringe Benefits - Job Codes 100-190

.8

244

Fringes on Custodian

Expenditures Reported in Special Aid Fund

Debt Service - Principal

245

Debt Service - Interest

246

Operation and Maintenance

247

Other

248

TOTAL FACILITY EXPENDITURES

249

TOTAL ADMINISTRATIVE, DIRECT CARE, AND FACILITY
EXPENDITURES

250

See Slide 50

Sum of \$1,494 (SS-10) + \$12,314 + 660 = \$14,468

Should agree with SS-10 Total

SS-10 Revenues and Administrative Expenditures

49

For In-House Programs Only

	Account	DP Code 31	Amount
REVENUES AND ADMINISTRATIVE EXPENDITURES FOR PROGRAMS OPERATED BY THIS DISTRICT UNDER DEPARTMENT OF HEALTH (DOH)-CHAPTER 428, SECTIONS 4410 OR 4408 OF EDUCATION LAW FISCAL YEAR ENDING JUNE 30, <u>List Of Program Codes (RSU Appendix H)</u>			
PROGRAM NAME <input type="text" value="Full Day Program"/>			
PROGRAM CODE (Enter at Item 1)			
REVENUES			
22040 National School Lunch and Breakfast Program			
Other Applied Income Codes (Specify)			
22130 DOH - Chapter 428 - Early Intervention			
22140 Section 4408 - School District Tuition			
22150 NYSED - Section 4410 - Preschool Tuition			
22150 Early Intervention/Preschool - Evaluation			
Other Income Codes (Specify)			
<input type="text" value="Interfund Transfer from General Fund"/>			
TOTAL REVENUES			
ADMINISTRATIVE EXPENDITURES-SPECIAL ED PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries-Job Codes 500-590	.15/.16		
Salaries-Job Codes 600-690	.15/.16		
Equipment	.2		
Repairs and Maintenance	.4		
Travel	.4		
Miscellaneous	.4		
Contractual Services	.4		
Materials and Supplies	.45		
BOCES Services (Excluding Tuition)	.49		
Fringe Benefits - Job Codes 500-590	.8		
Fringe Benefits - Job Codes 600-690	.8		
Other Expenditures Reported in Special Aid Fund			
TOTAL ADMINISTRATIVE EXPENDITURES			

Line 5: Only include revenues from District Operated Program(s).
Revenue is Summer Prospective Rate x 80% x Student FTEs
See <http://eservices.nysed.gov/netrates/> for rates

Should agree with SS-11 Total

From Worksheet:

	State Aid	Transfer
District Program	9,980	4,488

Revenues

SS-10 Revenues and Administrative Expenditures

50

Account DP Code Amount
31

REVENUES AND ADMINISTRATIVE EXPENDITURES FOR PROGRAMS OPERATED BY THIS DISTRICT UNDER
DEPARTMENT OF HEALTH (DOH)-CHAPTER 428, SECTIONS 4410 OR 4408 OF EDUCATION LAW FISCAL
YEAR ENDING JUNE 30,
List Of Program Codes (RSU Appendix H)

For In-House Programs Only

PROGRAM NAME	Full Day Program		
PROGRAM CODE (Enter at Item 1)		1	9000
REVENUES			
22040 National School Lunch and Breakfast Program		2	
Other Applied Income Codes (Specify)		3	
22130 DOH - Chapter 428 - Early Intervention		4	
22140 Section 4408 - School District Tuition		5	9,980
22150 NYSED - Section 4410 - Preschool Tuition		6	
22150 Early Intervention/Preschool - Evaluation		7	
Other Income Codes (Specify)			
Interfund Transfer from General Fund		8	4,488
TOTAL REVENUES		9	14,468
ADMINISTRATIVE EXPENDITURES-SPECIAL ED PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries-Job Codes 500-590	.15/.16	10	1,000
Salaries-Job Codes 600-690	.15/.16	11	
Equipment	.2	12	
Repairs and Maintenance	.4	13	
Travel	.4	14	
Miscellaneous	.4	15	300
Contractual Services	.4	16	
Materials and Supplies	.45	17	
BOCES Services (Excluding Tuition)	.49	18	
Fringe Benefits - Job Codes 500-590	.8	19	194
Fringe Benefits - Job Codes 600-690	.8	20	
Other Expenditures Reported in Special Aid Fund		21	
TOTAL ADMINISTRATIVE EXPENDITURES		22	1,494

See SS-13 codes – this is
Spec Ed Director for this
example

Expenditures

Revenues



SS-14 – Description of Program

51

For In-House Programs Only

	Account	DP Code 21	Amount
<u>List Of Program Codes (RSU Appendix H)</u>			
PROGRAM NAME (1)			
Full Day Program			
PROGRAM CODE (Enter at Item 1)	1		9000
SUMMER FTE of Enrollment by Funding Source	2		
DOH - Chapter 428 - Early Intervention	3		7.5
Section 4408 (Article 89) District Placement	4		
Section 4410 (Ages 3-4) District Placement	5		
Local Social Services District	6		
Other Placement	7		7.5
Total SUMMER FTE Enrollment by Funding Source	8		30
Number of Days in Session	9		225
Total Care Days	10		
Number of One-Half Hour Sessions (Direct and Indirect)	10a		
Actual Number of One-Half SEIS or SEIT Units Provided			
SUMMER FTE of Enrollment by Classroom	11		8:1:1
Approved Classroom Ratio (Students.Teachers.Aides)	12		1
Number of Classrooms	13		7.5
Student FTE	14		
Approved Classroom Ratio (Students.Teachers.Aides)	15		
Number of Classrooms	16		
Student FTE	17		
Approved Classroom Ratio (Students.Teachers.Aides)	18		
Number of Classrooms	19		
Student FTE	20		
Total SUMMER FTE of Enrollment by Classroom			

Based on
Attendance

8 students
but not all
attended
6 weeks

Should
agree

District Program

7.5 FTE

14,468

SS-16 Detail of Admin, Direct Care and Facility

52

Typically, not completed!



For when you recorded Summer 4408 costs in (F), but not in F2251-F2253.

Help Screen for SS-16 - Detail of Administrative, Direct Care and Facility Costs

This Schedule only needs to be completed on a program code basis for the programs' expenditures that are reported in a Special Aid Fund other than the appropriate Special Aid Fund account Preschool 12 Month (Section 4410) F2252 or school age July/August (Section 4408) F2253.

For these programs, the expenditure(s) reported on this schedule should reconcile to any amount(s) reported on the "Other Expenditures Reported in the Special Aid Fund" expenditure line(s) or other applicable line(s) on the Supplemental Schedules SS-10 and/or SS-11 with expenditures from a Special Aid Fund other than the appropriate Special Aid Fund account Preschool 12 Month (Section 4410) F2252 or School-age July/August (Section 4408) F2253. Any expenditures on the SS-10 and/or SS11 which are included in the appropriate Special Aid Fund account Preschool 12 Month (Section 4410) F2252 and/or School-age July/August (Section 4408) F2253 expenditures should not be included on this schedule.

NOTE: Allocated General Fund expenditures reported on the Supplemental Schedules SS-10 and/or SS-11 can be reported as long as an Interfund Transfer is made to the appropriate F2252/F2253 Special Aid Fund account or another appropriate Special Aid Fund account during the school year. We will not be able to accept and process any Supplemental Schedules SS-10 through SS-16 unless all of the associated costs have been reported in the Special Aid Fund.

Revenues for 9000 Program Come from Prospective Rates

53

Certified Tuition Rates by County

This will display all RECON and PROSP rates for all schools in the county for the selected year in the order of most recently certified.

Select County Desired:	ALBANY
Enter Rate Year Desired:	
Select Rate Type(s) to Display:	<p>Rate Type</p> <p><input type="radio"/> RECON and PROSP (In date order of Most Recently Certified)</p> <p><input type="radio"/> RECON Only</p> <p><input checked="" type="radio"/> PROSP Only</p>

Display

Reset

School Name				School Code		County Name		Year
						ALBANY		
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo	Non Adj 2 Mo	Non Adj 10 Mo	Half Hour
PROSP	9000	CURR	2016-12-22	\$ 1,664	\$0.00	\$ 1,664	\$0.00	\$

Our sample school has a prospective rate of \$1,664
 $\$1,664 \times .80 \times 7.5 \text{ FTE} = \$9,980$ (Line 5 on SS-10)

Tie It All Together

54

Placement/ Transportation	Student Name	Expended Per Accounting Records (A)	Approved Rate per STAC	80% of Approved Rate (or 100% of Chapter Placements) (B)	Local Share (A) – (B)	ST-3 Code in the Special Aid Fund
St. Anne's	M.S.	8,590	8,590	6,872	1,718	F2253
District Program	7.5 FTE	14,468	12,475	9,980	4,488	F2253
ABC BOCES	S.W.	3,100	3,100	2,480	620	F2253
Transportation	M.S.	1,000	1,000	800	200	F5511
Wildwood (Chapter)	W.W.	7,970	7,970	7,970	0	F2253
Totals		35,128	33,135	28,102	7,026	
		Expenses in (F) Fund		State Aid Amt.	Interfund Transfer Amt.	

SS Schedules:

Revenues:

In-House Placements:

SS-10: \$14,468

Plus: Revenues for Outside
Placements and Transportation
not reported on SS Schedules:

\$20,660

Totals \$35,128

Expenditures:

Outside §4408 Placements:

SS-12: \$11,690

In-House Placements:

SS-10: \$14,468

Plus: Chapter 4201

Expenditures not reported on

SS Schedules: \$7,970 and

Transportation not reported on

SS Schedules: \$1,000

Totals \$35,128

ST-3:

Revenues: F3289 \$28,102 + F5031 \$7,026 = \$35,128

Expenditures: F2253 \$34,128 + F5511 \$1,000 = \$35,128



Other Programs



55

- ❑ If operate a ½ Day program too, would report similar information, separated out from 9000 program.
- ❑ If operate a Related Services (9015) program, it is optional if you want to include the information on SS10-SS16.
- ❑ If have 1:1 aides (9230) program, would report similar information to the 9000 program, also separated out from other programs.
- ❑ Staffing on SS-13 is separated by program numbers only.

What if Your District Hasn't Been Completing Schedules/Tracking Expenses to Maximize Aid?

56

- **Not completing schedules at all?**
 - ▣ Call your RSU accountant and determine if you can submit the schedules now
- **Information on student counts doesn't agree with what was STAC'd?**
 - ▣ Call your RSU accountant and update as needed
- **Previous SS10-SS16 only included direct expenses (e.g., classroom teachers)?**
 - ▣ Call your RSU accountant to see if you can get a rate reset

Best Practices for Summer §4408

57



Current Summer Program:

□ August-September:

■ For Education Related Costs:

- Verify list of children that attended and which ones had 1:1 aides or shared aides and number of Related Service sessions
 - Determine student FTE – have Business Office (BO) and Special Ed (SE) agree to count
 - SE should ensure that FTEs agrees with children entered in STAC system and those with aides are claimed as such
- Verify staffing involved.
 - Hours paid and amount paid by specific program
 - For admin, direct and facility costs
 - Calculate fringes
- Verify consultants involved.
 - Amount paid by specific program
- Verify any other costs incurred to operate the program(s).
- Document the number of classrooms and classroom configurations.

Best Practices for Summer §4408

58



- August-September con't:
 - ▣ For Transportation Related Costs
 - For staffing:
 - Hours, amount paid by specific route
 - Calculate fringes
 - For routes:
 - Names of children on each route
 - Miles driven for each route
 - Determine average cost of bus per mile
 - BO calculates cost per student for each run and provides information to SE to claim in STAC

Best Practices for Summer §4408

59



□ Current Summer Program:

▣ September-December:

- Make sure the staff identified are coded to F2253 vs. the General Fund.
 - Have Payroll make any necessary transfers.
 - Charge the fringe benefits to F2253.8 or F5511.8 (and net from (A) fringes).
- Make sure the other costs (consultants, supplies, use of buses) are coded to F2253 or F5511 (and not in (A)).
- Calculate the State Aid and Interfund Transfer from General for each program and make journal entries in (A) and (F).
- Print off a blank set of the Supplemental Schedules SS10-SS16 and pencil in the costs and student FTEs from the summer just ended (and hold for next September when Claim Forms are due.)

Best Practices for Summer §4408

60



□ Current Summer Program:

▣ January 1-15:

- SE should check that all children, their aides, related services units and transportation costs have been included in STAC and have been “Verified”.

▣ February:

- Information will be pulled by SED to generate a reimbursement payment in March.

▣ March:

- Approved expenses are aided at 80% of costs.
 - In March 56% of the approved expenses verified will be paid.
- SE should verify the proper payment has been received.

Best Practices for Summer §4408

61



□ Current Summer Program:

■ May:

- BO should verify that all salaries, fringes, program costs & transportation costs have been coded to the Special Aid Fund and recorded in the proper codes. Also, ensure coding in accounting system is programed to flow to the proper ST-3 codes.

■ June/July:

- Remaining 24% of aid (80%-56%) will be paid.
- BO/SE determine all payments due have been received or determine why not and if further action needed.
 - E.g., Transportation costs >\$6,500 require additional support.
- BO records receivables for any amounts still due.

Best Practices for Summer §4408

62



□ **Next** Summer Program:

▣ May-June:

- SE - for June 1st ensure any new programs are approved
- SE – Review IEPs to ensure planned services for child are included in the IEP
- BO/SE meet to discuss what information will be needed for the new summer program

▣ July-August:

- Run a great program!
- Keep good records!



▣ August-September:

- Same steps as the previous summer program.....

Any Questions?

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Questar III

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Option 1

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