

State Aid

& FINANCIAL PLANNING SERVICE



Completing ST-3 Supplemental Schedules SS-10 through SS-16 Guidebook

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Introduction

The ST-3 Supplemental Schedules SS-10 through SS-16 Guidebook is designed to help districts navigate through NYS's State Aid Management System (SAMS) Supplemental Schedules SS-10 through SS-16 which are used by the New York State Rate Setting Unit (RSU) to determine tuition rates/adjustments for programs operated by public school districts for students with disabilities. Districts who receive tuition rates from RSU for these special education programs must complete these schedules which are used to determine a district's current year reconciliation tuition rate/adjustment and the prospective rate for two years forward.

A district **must** complete the Supplemental Schedules SS-10 through SS-16 for a reimbursement rate to be determined by the Rate Setting Unit of NYSED for any in-district programs noted on the following pages.

For example, the information reported in the June 30, 2024, ST-3 was the actual costs for the Summer 2023 §4408 Programs. Districts who received 2023-24 tuition rates from RSU for these special education programs were required to complete the Supplemental Schedules and the information was used to reconcile the district's 2023-24 tuition rate/adjustment and to set a 2025-26 prospective tuition rate.

The reference guide will provide the user with step-by-step instructions needed to complete the required schedules for the RSU for the most common programs operated to be able to determine a school district's reconciled tuition rate/adjustment for the year reported and to establish a prospective tuition rate for two years forward.

Although we will give an overview of the many different programs that are reported on Supplemental Schedules SS10-SS16, our focus of the guidance will be on the Summer 4408 programs. These will be highlighted in bold lettering when all the programs are discussed to ease in searching for them.

Matters not covered here should be directed to each district's RSU Accountant for further guidance and assistance. The list of RSU School Assignment by Accountant is available at: http://www.oms.nysed.gov/rsu/Contact_Us/SchoolAssignments.html

Education Law §4408

Education Law Section 4408 provides State Aid to districts for children who attend an Extended School Year (ESY) program during the summer as recommended by the student's Individualized Education Program (IEP). The aid is calculated at 80% of the **approved** rates for both educational, maintenance and transportation related expenditures. The law provides:

“1. State aid. The commissioner shall make payments for approved July and August programs for students with disabilities in accordance with this section in an amount equal to eighty percent of the sum of the approved tuition and maintenance rates and the transportation expense for the current year enrollment of students with disabilities ages five through twenty-one or students eligible for services during July and August pursuant to article eighty-five, eighty-seven or eighty-eight of this chapter, where such costs are determined pursuant to section forty-four hundred five of this article, provided that the placement of such students was approved by the commissioner, if required. Such programs shall operate for six weeks and shall be funded for thirty days of service, provided, however, that the observance of the legal holiday for Independence Day may constitute a day of service. Upon certification by the school district in which the student resides, that such services were provided, such payment shall be made to the provider of such services, in accordance with the provisions of subdivision three of this section.”

Reporting Requirements for the Extended School Year Programs and the Rate Setting Process

The ESY programs should be accounted for in the district's accounting records in the Special Aid Fund. During the school year, the educational costs for these children are accounted for in the district's accounting records in the General Fund, but due to the different funding methodology used for the Summer ESY Programs, the costs for these programs are accounted for separately in the Special Aid Fund.

Children can attend three types of programs for their ESY program. The three types of programs are: a private placement, a public placement operated by another district/BOCES, or **a public placement operated by their own district.**

To establish a rate from which the State will reimburse the district 80%, each of these three types of operations must complete a report of costs incurred and related revenues. Both private placement agencies and BOCES complete a Consolidated Fiscal Report (CFR). The CFR is prepared annually and includes detailed information on revenues received/expenses incurred by the organization and the number of students served. Additional information about the CFR process is available at: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/

For in-district public placements, the district completes the Supplemental Schedules SS-10 through SS-16 which are part of the annual ST-3 submission. This guidebook’s goal is to assist a district in the preparation of the Supplemental Schedules SS-10 through SS-16 so that their in-district ESY program(s) have their costs reported timely and accurately. This information will be used by the Rate Setting Unit (RSU) of the State Education Department so that an approved rate can be established annually.

It is recommended that a district that operates in-district programs should build a relationship with their RSU accountant as soon as they decide to operate an in-district program. This person can help in establishing the initial rate for the program and for each subsequent rate that is established. Each district is assigned an accountant, and their names are noted at: http://www.oms.nysed.gov/rsu/Contact_Us/SchoolAssignments.html

The staff at the Rate Setting Unit can be reached at:

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

The list of direct emails and telephone numbers of the staff is available at:

http://www.oms.nysed.gov/rsu/Contact_Us/employees.html

When a district begins a new program, the RSU provides a regional rate for the first two years from which the district is aided at 80% of the regional rate. The district is required to report their actual costs in the Supplemental Schedules SS-10 through SS-16 which their Rate Setting Unit accountant reviews and from which rates will be established.

The rate setting process is as follows:

Year 1 – year program starts	Prospective Rate is based on a regional average rate for Year 1
Year 2	Prospective Rate is based on a regional average rate for Year 2
Year 3	Prospective Rate is based on the actual costs of Year 1 + trend factor* increases for years 2 & 3
Year 4	Prospective Rate is based on the actual costs of Year 2 + trend factor increases for years 3 & 4 as capped by cost screens for Year 4
Year 5+	Prospective Rate is based on the actual costs of Year 3+ + trend factor increases for two years as capped by cost screens

*Trend factor = A 4.35 percent trend factor is approved for the 2024-25 school year for school-age programs. For additional information: [2024-25 School-Age Methodology Memo](#).

This process is quite complex, which is why it is a good idea to build a strong relationship with your RSU accountant. The detailed methodologies are outlined at:

http://www.oms.nysed.gov/rsu/Rates_Methodology/MethodLetters/home.html

Note: It is important to understand that the approved rate is based in part on the actual costs of two year's prior, thus including all eligible costs in the base year (first year of the program) will benefit the district throughout the years that the program operates. In contrast, not including all the eligible costs in the base year will limit the approved rate for all future years that the program operates.

The approved rate(s) for your district are available at: <http://eservices.nysed.gov/netrates/>.

See *Appendix B – Locating Your District's Prospective/Recon Rates* for detailed instructions on how to access the system and how to understand the rates approved.

There are three types of rates:

Interim Rates: For the 2024-25 school year, interim rates will be issued to approved programs, as warranted. These rates are in effect until the prospective 2024-25 rates are calculated and approved. The interim rates are intended to provide cash flow until the 2024-25 prospective tuition rates are processed. Interim rates are posted at the Rate Setting Unit website at the following: http://www.oms.nysed.gov/rsu/Rates_Methodology/Rates/home.html.

Prospective Rates: Prospective Rates are based on the information provided in the Supplemental Schedules SS10-SS16 from the program(s) operated two summers' prior with trend factor increases factored in and cost screens applied. If these are available, the district will receive payment (at 80% of the approved rate(s)) based on these rates once the student is entered and verified in the STAC online system.

Reconciliation Rates: Reconciliation Rates are based on the information provided in the Supplemental Schedules SS10-SS16 from the actual expenditures of operating the program. For example, for Summer 2025, the Prospective Rates are based on Summer 2023 reporting. The Reconciliation Rate will be based on the actual costs of Summer 2025 as reported in the Supplemental Schedules as part of the June 30, 2026, ST-3 reporting.

If the actual expenditures are lower than the Prospective Rate issued, then the Reconciliation Rate issued will be lower than the Prospective Rate and SED will recoup 80% of the differences already paid.

If the actual expenditures are higher than the Prospective Rate issued, then the Reconciliation Rate issued could be higher than the Prospective Rate and SED will pay 80% of the difference between the amount originally paid and the Reconciled Rate. In many cases, when this situation happens, the cost screens (limitation on increase in spending) will cap the Reconciliation Rate at the Prospective Rate (which may have been limited already due to the cost screens).

The Rate Setting Unit ignores differences of 1% or less. In these cases, the Prospective Rate is treated as the Reconciliation Rate and no adjustment to the previously paid aid is done.

Costs That Are Reported to the Rate Setting Unit

Districts can incur educational, maintenance and transportation costs for children that attend an ESY program. Educational costs for an in-district program can be further broken down into the following categories: administrative, direct care and facility expenditures.

Supplemental Schedules SS-10 and SS-11 require a district to separate their educational program costs out into the three categories of *administration*, *direct care* and *facilities*. These categories include:

Administrative Expenditures (Schedule SS-10): Includes the salaries, fringes and related program expenditures for those employees classified as "Program Administration Staff" and "Agency Administration Staff" in the *New York State Consolidated Fiscal Reporting and Claiming Manual* (See *Appendix A* for staff positions coded 500-590, 600-690). For example, this would include, but not be limited to, the portion of the time that the Treasurer, the CSE/CPSE Chairperson and the Summer School Principal spent on the ESY program(s).

Direct Care Expenditures (Schedule SS-11): Includes the salaries, fringes and related program expenditures for those employees classified as “Direct Care Staff” and “Clinical Staff” in the *New York State Consolidated Fiscal Reporting and Claiming Manual* (See *Appendix A* for staff positions coded 200-390). This would include, but not limited to, the time spent by the teachers, teacher assistants, teacher aides, therapists, nurses, psychologists and social workers on the ESY program(s).

Facility Expenditures (Schedule SS-11): Includes the salaries, fringes and related program expenditures for those employees classified as “Support Staff” in the *New York State Consolidated Fiscal Reporting and Claiming Manual* (See *Appendix A* for staff positions coded 100-190). This would include, but not limited to, the time spent by food service workers or custodial staff on the ESY program(s).

A common mistake in the initial year of reporting costs is to only include direct care expenditures. To maximize the rate from which the district will be aided at 80%, the district should also include all eligible administrative and facility related expenditures, from the first year of the program and forward.

In addition to the costs needing to be separated between administrative, direct care and facility, the three categories of expenditures need to be further tracked by which individual ESY program that they were for.

This requires a detailed level of tracking expenditures and is best done while the program is occurring. Some areas to pay careful attention of would include therapists and aides.

Examples:

Therapists:

Therapists oftentimes work providing services within a full day and/or half-day program and may also provide related services to children not attending either of these programs. In this situation, the therapist’s salary/benefits and/or hourly fee would need to be separated between the three programs.

Aides:

Some teacher aides are assigned to work in a full day or half-day program during the summer. Other aides, called a 1:1 (one to one) aide, are assigned to assist a specific child. The cost of the salaries and benefits of the aides needs to be separated between the full day program, the half-day program and the 1:1 aide program.

It is recommended that timecards identify assignments in case it is necessary to separate the costs later.

Overview of the Programs Reported

School districts can run a variety of approved programs that require their costs to be reported separately on the Supplemental Schedules SS-10 through SS-16. Below is a chart which describes the programs and the identifying number(s) for each.

PRESCHOOL (July-June) Section 4410	
Program Codes	Program Type
9100-9109	Preschool Special Class - over 2.5 hours per day
9115-9119	Preschool Special Class - 2.5 hours per day
9135	Preschool Special Education Itinerant Teacher (SEIT)
9160-9163	Preschool Integrated Special Class - over 2.5 hours per day
9164	Day Care Costs in excess of the Integrated Program
9165-9169	Preschool Integrated Special Class - 2.5 hours per day
9190-9194	Preschool Evaluations
9200	Preschool Related Services
SCHOOL AGE (July-August only) Section 4408	
Program Codes	Program Type
9000-9009	School Age Regular Special Education
9010-9014	School Age Half Day Regular Special Education
Miscellaneous	
Program Codes	Program Type
9230	School Age/ Preschool 1:1 Aide

The focus throughout this Guidebook will be on the **School Age Programs** and the **1:1 Aide Program**. The full listing of SED's program codes can be found under the following link:
https://www.oms.nysed.gov/stac/electronic_data_transfer_options/sending_stac-1s_electronically/program_codes.html.

Definitions of School Age Programs

School Age Programs (Ages 5-21)

9000-9009 - School Age-Special Class

A class consisting of school age students with the same disabilities or with differing disabilities who have been grouped together because of similar individual needs for the purpose of being provided a special education program, as defined in Sections 200.1(jj) and 200.6(g) of the Commissioner's Regulations.

9010-9014 - School Age-Special Class Half Day

A half day class consisting of school age students with the same disabilities or with differing disabilities who have been grouped together because of similar individual needs for the purpose of being provided a special education program, as defined in Sections 200.1(jj) and 200.6(g) of the Commissioner's Regulations.

In STAC (System to Track and Account for Children), you can select the program using the dropdown menu:

The screenshot shows a web interface for STAC. At the top, there is a tab labeled 'Education'. Below it, the 'Provider' field is set to 'MADISON-ONEIDA BOCES' with a value of '259000000000'. A 'Get ED Program' button is visible. Below this, a dropdown menu is open, displaying the text 'Choose Education Program From List - Click Here'. The dropdown menu is currently empty, but a blue bar at the bottom of the menu contains the text 'Choose Education Program From List - Click Here'. Below the dropdown menu, there is a 'Change Start Date' section with a date field set to '07/08/19'. At the bottom of the dropdown menu, a program code is visible: '9000A FULL-DAY 6 HOUR CLAS 05-21 07/08/19-08/16/19 DAY'.

See *Appendix F* for definitions of Preschool Programs.

Overview of Reporting Requirements

Each program operated must be separately reported on the Supplemental Schedules SS-10 through SS-16. The forms provide space for up to nine separate programs. When reporting more than one program, it is important that the order of the programs is completed consistently between schedules. For example, if the first section of the SS-10 schedule represents a full day 4408 program, the first section of each consecutive schedule should represent the same full day 4408 education program.

Report all costs in whole numbers on the Supplemental Schedules.

If the district provides preschool students with disabilities related services in accordance with their individualized education program (IEP) which are provided by approved providers (approved providers are listed in, “County List of Approved Related Service Providers”), then the cost of this activity should be reported on the Supplemental Schedules under Program Code 9200. These costs should not be included in any tuition rate program. The data is collected to be transmitted to the municipalities for their analysis and use.

1:1 Aides should be reported separately using program code 9230 throughout the Supplemental Schedules.

Do not include transportation costs between home and school in the tuition rate/evaluation programs. (Districts are reimbursed at 80% of actual costs for transportation, but this is claimed through the STAC Online system directly.)

Note: School Age July/August 9015 (Related Services Only), 9022-9024 (School Age Home Instruction), 9025 (School Age Related Service with Specialized Instruction) and 9029 (School Age Specialized Instruction) are no longer required to be reported on the Supplemental Schedules SS-10 through SS-16. These programs have been combined under program code 9015 (School Age – Non-Special Class) and reimbursed as ½ hour rates directly through the STAC system based on regional rates (aided at 80% of same).

The programs do not have to be reported here as districts are reimbursed based on 80% of the regional rates for these services, thus actual costs, per district, does not affect the rate paid. See *Appendix D – Regional Rates for Related Services for 2024-25* for the current rates.

Districts may report the cost of these programs in the Supplemental Schedules so that the total of the costs reported in the Special Aid Fund in the ST-3 reconciles to the amounts reported in the Supplemental Schedules, but that is a district-level decision. For those districts that would like to report the 9015 programs in the Supplemental Schedules, we will provide guidance on doing so.

Accounting for Costs in the Special Aid Fund

The activity reported in the Supplemental Schedules SS-10 through SS-16 must also be accounted for in the Special Aid Fund and reported in the ST-3 as such. The following shows the correlation between the program type and the ST-3 Special Aid Fund expenditure accounts:

PROGRAM TYPE	ST-3 SPECIAL AID FUND ACCOUNT
Preschool (3 to 4-year-old) – 4410 of the Education Law	F2252
School Age (Summer Only) – 4408 of the Education Law	F2253
Pupil Transportation – Section 4408, Section 4201 and OPWDD Chapters 47/66)	F5511

The revenues for these programs should be accounted for in the following revenue accounts:

PROGRAM TYPE	ST-3 SPECIAL AID FUND ACCOUNT
Preschool (3 to 4-year-old) – 4410 of the Education Law – for Tuition, Transportation and Evaluations	F2770
School Age (Summer Only) – 4408 of the Education Law – Tuition from Other Districts	F2770
School Age (Summer Only) – 4408 of the Education Law – State Aid – Tuition and Other (80% of Approved Rate)	F3289
School Age (Summer Only) – 4408 of the Education Law – Interfund Transfer – Special Education (District Share)	F5031

Educational Costs for Summer §4408 Programs Reported in F2253 Codes

All **education related** costs of the Summer §4408 Program that will be reported in the Supplemental Schedules SS10-SS16 to establish a program rate should be accounted for in the Special Aid Fund. The expenditures should be recorded in the ST-3 on Lines 115-125 of Schedule B3-Special Aid Fund Expenditures. This includes account codes F2253.15-F2253.0.

The ST-3 will include two main groups of educational costs: out-of-district placements and in-district placements. The Supplemental Schedules SS10-SS16 are used to establish a rate for the in-district placements, but districts do report the cost of their out-of-district placements on Supplemental Schedule SS-12 so that all the educational expenditures reported in the Special Aid Fund in the ST-3 should reconcile to the educational expenditures reported in the Supplemental Schedules SS10-SS16. (See Note on page 9 regarding optional reporting of Related Services expenditures.)

It is important that expenditures be included in the proper codes on the ST-3 for a variety of reasons. Some of the key reasons include:

1. NYS requires the use of the Uniform System of Accounts (General Municipal Law §36). The Uniform System of Accounts outlines a standard chart of accounts and requires the use of the F2253 group of accounts.
2. The expenditures incurred by the Summer §4408 Program are eligible expenditures to be reported by a district to show compliance with the federally funded Section 611/619 grants' Maintenance of Effort (MOE) requirements. Keeping the Summer §4408 Program expenditures separate may assist your district in helping to ensure that these costs will be included in the MOE calculation to document compliance with this federal grant requirement.
3. The STAC unit continues to work on ways to reconcile expenditures reported in the ST-3 for the Summer §4408 Program with the educational amounts that are claimed through the STAC system. While a formal process has not yet been finalized, we recommend that expenditures reported in the F2253 group of accounts be reconciled to the expenditures reported on Supplemental Schedules SS10-SS16 to properly support amounts claimed.

Schedule B3-Special Aid Fund Expenditures in the ST-3 includes the following accounts:

Program for Students with Disabilities School Age-July/August (Section 4408 Education Law)				
Instructional Salaries	F2253.15 100		22,731	
Schedule B3 - Special Aid Fund Expenditures				
SD				
	Account	2021-22 School Year SED File (Prior)	2022-23 School Year (Actual)	2023-24 School Year (Projected)
Noninstructional Salaries	F2253.16 101		25,642	
Equipment	F2253.2 102			
Contractual and Other	F2253.4 103		500	
Materials and Supplies	F2253.45 104		1,200	
Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	F2253.471105			
Tuition - All Other	F2253.472106		9,335	
Textbooks	F2253.48 107			
BOCES Services	F2253.49 108		99,490	
Employee Benefits	F2253.8 109		9,982	
Total Program for Students with Disabilities-School Age- July/August (Section 4408 Education Law)	F2253.0 110		168,880	

This section of the ST-3 should include all educational and maintenance costs for in-district and out-of-district placements for §4408 students who attended an ESY program during the previous summer. (Transportation costs for these students are reported under F5511.)

Transportation Costs for Summer §4408 Programs

All transportation related costs of the Summer §4408 Program that will be claimed for Summer §4408 Aid should also be accounted for in the Special Aid Fund. Summer §4408 Program transportation costs for transporting children to and from their program are only reported in the ST-3. They are not reported in the Supplemental Schedules SS-10 through SS-16 as related transportation costs are aided at 80% of whatever the actual costs were, without cost screens, thus they are not reviewed by the RSU accountants and not reported on the Supplemental Schedules.

The STAC Unit does compare the amounts reported in the ST-3 for transportation costs against the amount of the transportation expenditures claimed in STAC for reimbursement. The amounts aidable are limited to the amounts reported in the ST-3 or the amounts claimed, whichever is less. Therefore, it is very important that transportation costs related to operating the Summer §4408 Program are accounted for and reported in the Special Aid Fund in the ST-3.

The expenditures should be recorded on Lines 256-265 of Schedule B3-Special Aid Fund Expenditures in the ST-3. This includes account codes F5511-F5598.0. Only transportation costs related to the §4408, §4201 and OPWDD Chapters 47, 66 and 721 July/August programs should be included in this group of accounts. Other programs accounted for in the Special Aid Fund that incur transportation costs should be accounted for in the F5510.16-F5597.0 group of accounts.

Below is a link, and copy of the information available from the link, about which transportation costs should be accounted for in each ST-3 code. The first section is for non-SWD related expenditures, and the second section is for the SWD related expenditures (this program):

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

ST-3 Special Aid Fund Transportation Expenditure Reporting for Prior Summer

Summer transportation expenditures for the prior summer should be reported on SAMS using Form 54-Schedule B3.

-Report transportation expenditures for non-disabled students only on Form 54-Lines 245-255.

-Report transportation expenditures for students with disabilities on Form 54-Lines 256-265.

PUPIL TRANSPORTATION - EXCLUDING SUMMER TRANSPORTATION for Students with Disabilities	ST-3 Code #	Form 54 Line #
District Operated Transportation Services		
Noninstructional Salaries	F5510.16	245
Equipment	F5510.2	246
Purchase of Buses	F5510.21	247
Contractual and Other	F5510.4	248
Materials and Supplies	F5510.45	249
Employee Benefits	F5510.8	250
Total District Operated Trans Services (<i>Lines 245-250</i>)	F5510.0	251
Contract Transportation	F5540.4	252
Public Transportation	F5550.4	253
Transportation Services from BOCES	F5581.49	254
Total Pupil Transportation - EXCLUDING SUMMER TRANS for Students with Disabilities (Sum of Lines 251-254)	F5597.0	255

PUPIL TRANSPORTATION - SUMMER TRANSPORTATION for Students with Disabilities (Education Law Section 4408, Section 4201, and OPWDD Chapters 47, 66 & 721 July/August programs)	ST-3 Code #	Form 54 Line #
District Operated Transportation Services		
Noninstructional Salaries (Excluding Trans Supervisor Office)	F5511.16	256
Noninstructional Salaries (Trans Supervisor Office)	F5511.16	257
Contractual and Other	F5511.4	258
Materials and Supplies	F5511.45	259
Employee Benefits	F5511.8	260
Total District Operated Trans Services for Sections 4408, 4201, OPWDD Chapters 47, 66 & 721 (<i>Lines 256-260</i>)	F5511.0	261
Contract Transportation	F5541.4	262
Public Transportation	F5551.4	263
Transportation Services from BOCES	F5582.49	264
Total Pupil Transportation - SUMMER TRANS for Students with Disabilities (Section 4408, Section 4201, and OPWDD Chapters 47, 66, & 721 July/August Programs) (<i>Lines 261-264</i>)	F5598.0	265
TOTAL PUPIL TRANSPORTATION (<i>Lines 255 plus 265</i>)	F5590.0	266

Note:

Transportation costs incurred as part of ESY education program, such as a bus trip during the school day for a field trip, are reported as part of the education program costs (F2253 account codes). Only the transportation costs incurred to drive students back and forth to their services/program are accounted for in this section.

Detailed descriptions for each account follow:

Help Screen for the ST-3 Special Aid Fund Schedule B3, Form 54 Lines 256-264

Reporting of Summer Transportation Expenditures for Students with Disabilities (SWDs) Enrolled in Education Law Section 4408, Section 4201, and OPWDD Chapters 47, 66, & 721 July and August Programs

The summer program for students with disabilities (SWDs) is a 6-week program. For this 6-week period only, districts may claim expenditures based on the percentage of staff time (or actual cost of services) provided to SWDs. Districts need to reduce reported expenditures based on the percentage of time staff time related to transporting regular education students during this 6-week period plus time working on other activities. All transportation expenditures for the 3 summer weeks outside the 6-week summer school programs listed above for SWDs should be excluded.

District Operated Transportation Services		
ST-3 Code #	Form 54 Line #	ST-3 Trans Help Screen Instructions
F5511.16	256	Noninstructional Salaries (Excl Trans Supv Office) - Report the percentage of the expenditures for the salaries of the mechanics, bus drivers, head bus driver, dispatchers*, and student bus attendees (matrons, assistant drivers) related to transporting students with disabilities enrolled in the 6-week summer school program. Exclude expenditures for the other 3 summer weeks plus the percentage of the 6-week salaries related to transporting regular education students or working on other activities. (*Dispatcher salaries may be recorded as part of Line 256 or 257.)
F5511.16	257	Noninstructional Salaries (Trans Supervisor Office) - Report the percentage of the expenditures for the salaries of the transportation supervisor, transportation office secretary, assistant transportation supervisor, and dispatchers* related to transporting students with disabilities enrolled in the 6-week summer school program. Exclude expenditures for the other 3 summer weeks plus the percentage of the 6-week salaries related to transporting regular education students or working on other activities. (*Dispatcher salaries may be recorded as part of Line 256 or Line 257.)
F5511.4	258	Contractual and Other - Report "Contractual and Other" transportation expenditures for students with disabilities (SWDs) enrolled in the 6-week summer school program. Exclude all expenditures for the other 3 summer weeks plus expenditures during the 6-week period related to transporting regular education students or working on other activities.
F5511.45	259	Materials and Supplies - Report the percentage of expenditures for daily consumables like fuel, oil, and lubricants related to transporting students with disabilities enrolled in the 6-week summer school program. Exclude the percentage of the 6-week expenditures related to transporting regular education students or working on other activities. Exclude expenditures for the other 3 summer weeks.
F5511.8	260	Employee Benefits - Report the percentage of transportation employee fringe benefit expenditures for social security, retirement, workers' compensation, individual (not family) health and dental, disability, and unemployment insurance related to transporting students with disabilities enrolled in the 6-week summer school program. Even if the district provides family health and dental insurance, the maximum you may report here is the individual health and dental insurance rate for the 6-week summer period. Exclude the percentage of fringe benefit expenditures related to transporting regular education students or working on other activities during this 6-week period, plus all expenditures for the remaining 3 weeks in the summer.

Outside Transportation Services		
F5541.4	262	Contract Transportation - Report contract expenditures for transporting students with disabilities enrolled in the 6-week summer school program. Exclude any contract transportation expenditures for transporting regular education students or working on other activities during this 6-week period plus all expenditures for the remaining 3 weeks of the summer.
F5551.4	263	Public Transportation - Report expenditures for public transit costs for students with disabilities enrolled in the 6-week summer school program. Exclude any public transportation expenditures for transporting regular education students during the summer.
F5582.49	264	Transportation Services from BOCES - Report expenditures for BOCES transportation services for students with disabilities enrolled in the 6-week summer school program. Exclude any transportation services from BOCES for regular education students or working on other activities during this 6-week period plus all expenditures for the remaining 3 weeks of the summer.

Caution: It is very important to make sure that the amounts that are being reported in the Special Aid Fund in the ST-3 agree with the amounts that have been/were claimed through STAC for transportation costs for the Summer §4408 Program. The STAC Unit has stated that they are reconciling the two totals and having districts revise their ST-3 and/or revise the amounts that they have claimed for Summer §4408 Aid so they reconcile. **In addition, it is important to not include the transportation costs of the Summer §4408 Program in the expenditures of the General Fund and/or the costs claimed for Transportation Aid.**

In STAC the DQSBO report shows the total amount claimed for transportation for each year(s) selected.

The following is the link and a copy of the link's content regarding reconciling transportation expenditures for the Summer §4408 Program between the ST-3 and the amounts STAC'd for reimbursement.

Link: http://www.oms.nysed.gov/stac/schoolage/transportation/trans_info_sheet.html

Separation of Summer Transportation Cost Reporting for Students with Disabilities on the ST-3

Districts must report their July and August transportation expenditures for students with disabilities (SWDs) enrolled in summer Section 4408, summer Section 4201, and summer OPWDD Chapter 47, 66, or 721 programs, in the Special Aid Fund, Schedule B3 Expenditures -- Account Codes F5511.16 through F5598.0 (Lines 256 – 265).

Reasons for separating Summer Transportation Cost Reporting for Students with Disabilities

1. To allow the State Aid Unit to reconcile summer transportation costs claimed through STAC for individual students with disabilities against the district total level transportation costs reported on the new ST-3 account F5598.0 “Pupil Transportation – Summer Trans for Students with Disabilities” (Line 265).

Example:

	Before	Change in STAC or ST-3	After
Summer Verified Transportation Costs for all SWDs claimed via STAC	\$ 25,000	-\$2,500	\$22,500
Less Special Aid Fund, Entry #265, Account Code F5598.0	18,000	\$4,500	\$22,500
Equals Difference between Summer STAC Transportation Cost and ST-3 Reported Special Ed Transportation Expense	7,000	-\$7,000	\$0

2. To ensure that the 10-month transportation costs aided by State Aid do not include expenditures for SWDs enrolled in summer Section 4408, summer Section 4201, and/or summer OPWDD Chapter 47, 66, or 721 programs.

In the example above, the district reduced STAC verified cost by \$2,500 and increased ST-3 reported cost by \$4,500 to reconcile the \$7,000 difference.

Questions

For ST-3 Account Code questions, contact State Aid at 518-474-2977. For summer STAC transportation cost reporting questions for SWDs, contact the STAC and Medicaid Unit at 518-474-7116.

Note: If a student's transportation costs are equal to or exceed \$6,500, then there is additional paperwork online via STAC that is required. The district will be required to submit a calculation of the costs which will be reviewed and then subsequently paid by SED.

If your district has children that exceed the \$6,499 threshold, please review your EFH670 report (available within STAC system) to see if a hold has been placed on your aid awaiting this additional paperwork.

For example, this student's transportation costs were \$18,317.18 which exceeded the \$6,499 threshold on transportation claims, so a stop ("Y") was placed on the claim. Until the stop is removed, no aid will be paid:

The screenshot shows a report from the New York State Education Department. At the top, it says 'SCHOOL YEAR: 201516' and 'EFH670'. The main title is 'SUMMARY OF 4408 & 4201 STAC APPROVAL AND ON-LINE VERIFIED COSTS AND STATE AID PAID'. Below this, it says 'DISTRICT: CSD' and 'EDUCATIONAL PROVIDER: 099000000000 CLINTON-ESSEX-WARREN-WASHINGTON BOCES'. The report is for 'DISTRICT SUMMARY REPORT AS OF 08/01/18'. On the right, it says 'DIST PAGE: 1' and 'SED PAGE: 1099'. The main table has columns for 'CHILD ID & NAME', 'SERV TYPE', 'STAC APPROVAL DATES', 'SERVICE COSTS', 'ON-LINE VERIFIED INFORMATION DATES', 'FTE/UNITS', 'COSTS', 'AID ** PAID', and a status column. The status column has a yellow box with the word 'STOP' in it. The table shows two rows of data for a student with ID 'ED TR'. The first row shows 'STAC APPROVAL DATES' of '07/06-08/14/15' and 'SERVICE COSTS' of '5335.00'. The second row shows 'ON-LINE VERIFIED INFORMATION DATES' of '07/06-08/14/15', 'FTE/UNITS' of '1.000', 'COSTS' of '5335.00', and 'AID ** PAID' of '4268.00'. The status column shows 'N' for the first row and 'Y' for the second row. Below the table, there is a summary section titled 'SUMMARY OF COSTS - EDUCATIONAL PROVIDER' for 'CLINTON-ESSEX-WARREN-WASHINGTON BOCES'. It shows 'SERV TYPE' as 'ED TR', 'STAC APPROVED COSTS' as '5,335.00' and '18,317.18', 'ON-LINE VERIFIED COSTS' as '5,335.00' and '18,317.18', and 'AID** PAID' as '4,268.00' and '0.00'.

The form to document how the transportation claim was calculated for those students with transportation costs above the threshold needs to be completed and mailed to:

STAC and Medicaid Unit
89 Washington Avenue
Room 514EB
Albany, New York 12234

It is available at: http://www.oms.nysed.gov/stac/forms/trans_stop_form.pdf

SED asks that you upload the transportation form into the File Transfer Manager (FTM) system and send an email to the attention of Dan Coughlin at OMSSTAC@nysed.gov informing them that the file is uploaded and ready to be viewed.

Coming Soon:

The STAC Unit is currently working on a new form to document how district operated Transportation claims were calculated. The current plan is that this will be required for selected claims and most likely, will need to be submitted electronically, like the DCPUB documentation required for selected school-year educational claims.

An example of the current form follows. The form does require the signature of either the Superintendent or Business Official and the CSE Chairperson when submitted. The detailed calculation of how the total costs claimed was done needs to be attached to this form.

Sample of form that needs to be submitted for all transportation claims of \$6,500 or more:

STAC-705

Explanation/Correction of Student Transportation Costs of \$6,500+
Verified with Pay Stops for Summer Section 4408 & 4201 Students

Rev. 2/2024

ENTER YEAR		CSE DISTRICT CODE	CSE DISTRICT NAME	DATE RETURNED TO STAC	
July/Aug					

STAC ID	RECORD NUMBER	STUDENT NAME (LAST, FIRST)	EDUCATION PROVIDER	VERIFIED ACTUAL STUDENT TRANS. COST**	TYPE		TRANSPORTATION VERIFICATION SCREEN
					District Operated	Contract	

**If corrected cost is greater than \$6,499, attach a copy of the student transportation invoice or a detailed calculation to support your transportation claim.

THIS FORM MUST BE COMPLETED AND SIGNED BY:

DISTRICT SUPERINTENDENT/SCHOOL BUSINESS OFFICIAL

CSE CHAIRPERSON

Superintendent/Business Official Signature

Title

Telephone #

Date

CSE Chairperson Signature

Title

Telephone #

Date

Return Electronically:
Upload to "inbasket"
in SED File Transfer Manager

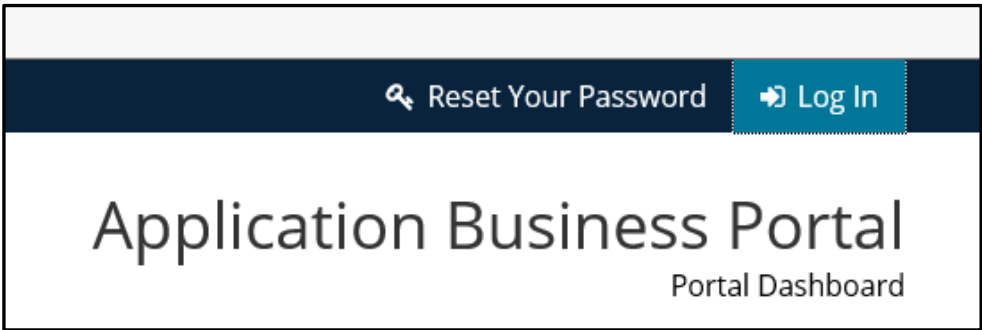
After uploading,
send notification email to:
OMSSTAC@nysed.gov
Attention: Dan Coughlin
Include Filename in Email!

Accessing the Supplemental Schedules in SAMS

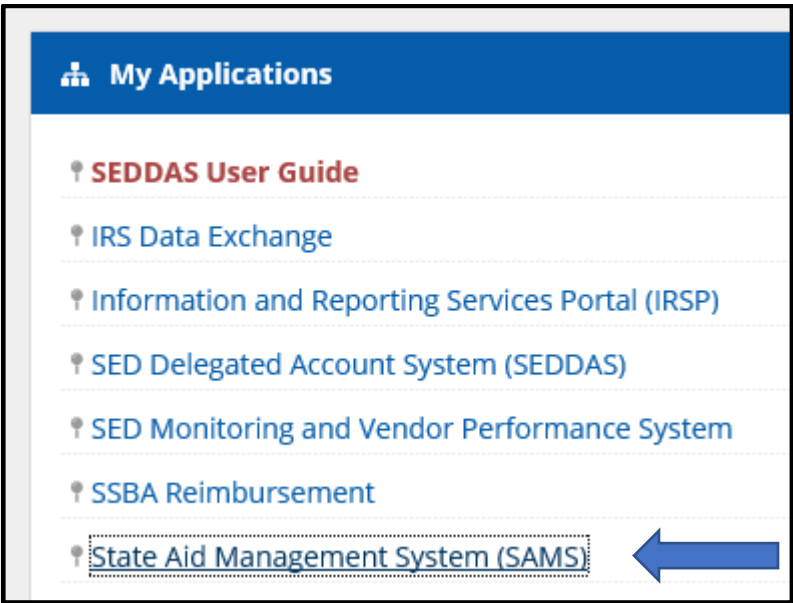
Once the Special Aid Fund in the ST-3 has been completed, the Supplemental Schedules SS-10 through SS-16 can be completed. These forms can be located in the State Aid Management System (SAMS).

Steps to access the Schedules:

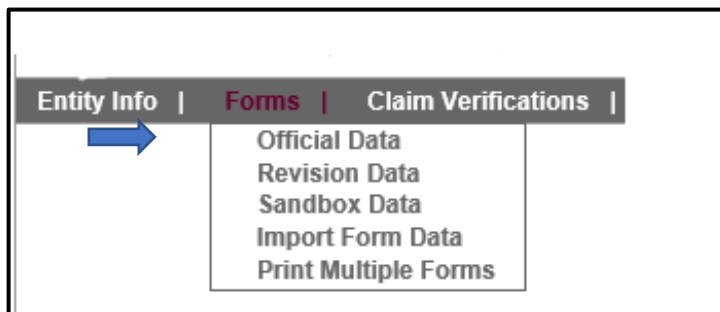
- 1. Sign into the Application Business Portal at: <http://portal.nysed.gov/abp/>



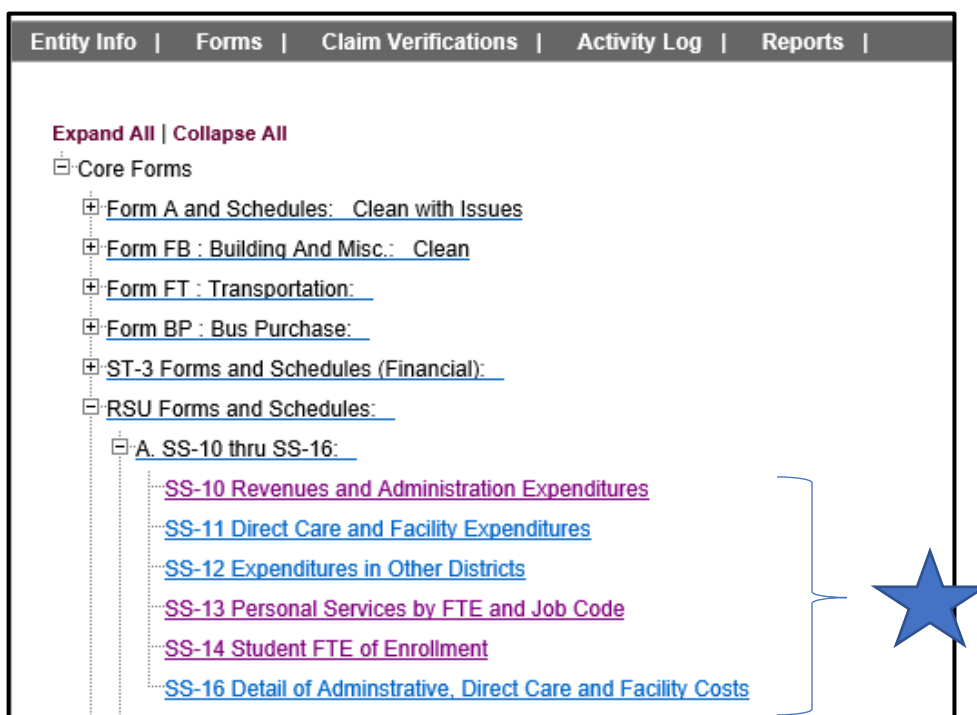
- 2. Select **State Aid Management System (SAMS)**:



3. Once in SAMS, select **Official Data** from under Forms icon:



4. Open **RSU Forms and Schedules** by clicking on the + sign on the left side:



5. Once the Supplemental Schedules SS-10 through SS-16 are complete, run the **RSU Edit Report** and clear any exceptions noted.



6. Have the Superintendent submit the **RSU Certification** once all exceptions have been cleared. This is an example of what the form looks like when you are not the Superintendent:

You have read-only access to this form at this time. Do not attempt to save any data.

ST-3 State Aid Certification

Important - Required for Aid Payment.

Change in Certification Process - You no longer need to have the certification form notarized and do not need to submit hard copy. Please submit electronically only. The Superintendent must submit the certifications for Form sets A, FB, FT & ST-3 for State Aid purposes. However, the district is still required to complete, print and submit the hard copy of the OSC ST-3 certification.

ST3 State Aid Certifications

This certification form must be completed using the State Aid Management System. In accordance with the Electronic Signatures and Record Act (ESRA), an electronic signature is an electronic sound, symbol or process, attached to or logically associated with an electronic record and executed and or adopted by a person with the intent to sign the record. An electronic signature is considered to be "attached to or logically associated with an electronic record" if the electronic signature is linked to the record during the transmission and storage. Therefore, when clicking on the "Certify" button below, such process shall be considered the electronic signature of the Superintendent of Schools or in the case of a city school district with a population of one million or more, the electronic signature of the Chancellor. Certification forms received after September 2nd may delay the payment of State Aid to the district.

AFFIDAVIT OF SUPERINTENDENT OR CHANCELLOR

I, the undersigned Superintendent of Schools, or the Chancellor, of this school district for which the following report is made, do attest that to the best of my knowledge, information, and belief 1) all the statements and data contained in the 2019-20 State Aid claim ST-3 are accurate and complete; and 2) in completing such forms the data entered was visually compared with data from the prior year's forms as appropriate as provided by the State Education Department and that the ST-3 edit exception report was reviewed by the Superintendent of Schools or the Chancellor; and, if applicable, 3) the reported expenditures on ST-3 Supplemental Schedule SS-8 (Community Schools Set-aside Expenditures) will be, with the exception of CSGI Cohort 1 funds, used to supplement and not supplant district expenditures for eligible programs and services.

Overview of the Purpose of the Supplemental Schedules SS10-SS16

The following is a listing of the Supplemental Schedules that the Rating Setting Unit uses to calculate a prospective rate for a district's §4408 program(s):

Schedule	Title	Description
SS-10	Revenues and Administration Expenditures	By program, revenues, by source, are reported here as well as administrative costs.
SS-11	Direct Care and Facility Expenditures	By program, expenditures, are reported. Direct care costs are reported separately from facility expenditures.
SS-12	Expenditures in Other Districts	Expenditures for students with disabilities educated in programs operated by other districts, BOCES, Special Act districts or private schools.
SS-13	Personal Services by FTE and Job Code	By program and job title, all personal service expenditures are reported with hours worked and standard work week reported.
SS-14	Student FTE Enrollment	Details about the number of programs, types of programs, number of classroom and student FTE is reported here.
SS-15	No longer used	
SS-16	Detail of Admin. Direct Care and Facility Costs	This schedule is only completed if expenditures reported on SS-10/SS-11 are not coded under F2252 (Preschool 12 Month (Section 4410)) or F2253 (July/August (Section 4408)) in the ST-3.

Although the Supplemental Schedules are numbered this way, it is recommended that the Schedules be completed in the following order for ease in completion:

Order	Schedule	Title
4	SS-10	Revenues and Administration Expenditures
3	SS-11	Direct Care and Facility Expenditures
1	SS-12	Expenditures in Other Districts
2	SS-13	Personal Services by FTE and Job Code
5	SS-14	Student FTE Enrollment
	SS-15	No longer used.
6	SS-16	Detail of Admin. Direct Care and Facility Costs

In the following sections, we will outline information that will need to be collected and summarized before the Supplemental Schedules SS-10 through SS-16 are submitted.

Information to Gather

To complete the Supplemental Schedules SS-10 through SS-16 properly, it is important to fully understand in advance:

1. What program(s) were operated
 - a. Verify that program(s) have SED approval letters
 - b. Class size structure of each program, e.g., 12:1:(3+1), 6:1:2 class
 - c. Hours per day of each program
 - d. Number of classrooms
2. Students attending the program
 - a. The program they attended
 - b. Whether they attended full time or not, e.g., attended for all 6 weeks or not
 - c. Whether they attended the full day or not, e.g., class held for 5 hours/day, but child only attended 3 hours/day
 - d. Whether they had a 1:1 aide or not
 - i. Name of 1:1 aide
 - ii. Whether 1:1 aide was shared with another student or not
 - e. Whether they had a 1:1 nurse

3. Staff assigned to each program (full time, part time and substitutes)
 - a. Hours worked for each program
 - b. Rate of pay/per hour
 - c. Fringe benefits/per hour
 - d. Standard work hours/per week during the school year
 - e. Job title and position code (see *Appendix A* for list of position codes)
4. Administrative staff overseeing summer programs (e.g., Principal, Director of Special Education, clerical assistance, business office accounting assistance, etc.)
 - a. Hours worked for each program
 - b. Rate of pay/per hour
 - c. Fringe benefits/per hour
 - d. Standard work hours/per week during the school year
 - e. Job title and position code (see *Appendix A* for list of position codes)
5. Facility-related staff that provided services for the summer program (e.g., custodian, food service workers, etc.)
 - a. Hours worked for each program
 - b. Rate of pay/per hour
 - c. Fringe benefits/per hour
 - d. Standard work hours/per week during the school year
 - e. Job title and position code (see *Appendix A* for list of position codes)
6. Cost of supplies purchased for the §4408 programs, separated by program
 - a. Food purchases need to be separated from other supplies
7. Cost of contractual services purchased by the §4408 programs, separated by program
 - a. Contractual therapists' invoices should be reviewed to separate the cost of providing related services vs. services within the full day or ½ day programs
8. All other costs incurred for the benefit of the §4408 programs, such as:
 - a. Equipment
 - b. Repairs and maintenance
 - c. Travel and transportation (incurred within the program hours, e.g., to go on a fieldtrip, not to transport children to/from programs)
 - d. BOCES services (not including tuition)

Preparing an excel spreadsheet of this information in advance will assist greatly in the completion of the Supplemental Schedules.

Preparing the Supplemental Schedules for Summer §4408 Programs

Once all the information is gathered and reconciled to the F2253 codes in Schedule B3 - Special Aid Fund Expenditures in the ST-3, it is time to begin preparing the Supplemental Schedules SS-10 through SS-16.

It is recommended that the schedules be prepared in the order, thus the guidance will be provided in this order:

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

Preparing Supplemental Schedule SS-12 - Expenditures in Other Districts

This schedule reports the expenditures that a district incurred to educate students with disabilities who were enrolled in Preschool, and School Age July/August programs outside of the district. This is the only schedule within Supplemental Schedules SS-10 through SS-16 that these costs should be reported in. Only those districts incurring such costs must complete Schedule SS-12. As noted previously, all costs reported on SS-12 must also be reported in the Special Aid Fund under F2251 (for Early Intervention program expenditures), F2252 (for Preschool §4410 expenditures) or F2253 (for School Age July/August §4408 expenditures). The three costs should be reconciled, or the differences explained.

Tuition lines on this schedule under the Early Intervention and Preschool sections should only be completed by the New York City Board of Education.

The most used lines on SS-12 are:

F2253.471-Tuition - Other Public Districts in NYS: For students attending a §4408 program at another public-school district.

F2253.472-Tuition-All Other: For students attending a §4408 program at a Special Act school district, a private school or and out-of-state public-school district.

F2253.490-BOCES Services: For students attending a §4408 program at a BOCES.

The following is an example of what was included on a district's ST-3 under the Special Aid Fund Schedule B3:

Schedule B3 - Special Aid Fund Expenditures			2022-23 School Year SED File (Prior)	2023-24 School Year (Actual)	2025-26 School Year (Projected)
Account					
Program for Students with Disabilities School Age-July/August (Section 4408 Education Law)					
Instructional Salaries	F2253.15	100	71,949	64,053	64,053
Noninstructional Salaries	F2253.16	101	10,248	11,527	11,527
Equipment	F2253.2	102			
Contractual and Other	F2253.4	103		260	260
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	24,731	9,335	9,335
Textbooks	F2253.48	107			
BOCES Services	F2253.49	108	70,708	99,490	99,490
Employee Benefits	F2253.8	109	5,935	5,782	5,782
Total Program for Students with Disabilities-School Age-July/August (Section 4408 Education Law)			183,571	190,447	190,447

Based on the information in the above ST-3, Supplemental Schedule SS-12 would be completed as follows:

**Supplemental Schedule SS-12
Expenditures in Other Districts**

	Account	DP Code 33	Amount
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 30,			
EARLY INTERVENTION-12 MONTH-DOH-CHAPTER 428 EXPENDITURES			
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	0
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	0
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	9,335
Textbooks	2253.48	30	
BOCES Services	2253.49	31	99,490
Employee Benefits	2253.8	32	
TOTAL SCHOOL AGE-JULY/AUGUST EXPENDITURES	2253.0	33	108,825

Note: Account codes used in the ST-3 and on SS-12 agree.

Save Comments Only

Reset

It should be noted that the account codes and amounts agree with the ST-3.

Preparing SS-13 – Personal Services by FTE and Job Code

This schedule details, by position and program, all personnel that worked for the in-district program(s). This is an example of a blank Supplemental Schedule SS-13:

Supplemental Schedule SS-13
Personal Services by FTE and Job Code

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 \(RSU Appendix R, page 123\)](#)

DP Code 20

	PROG CODE	JOB CODE	POSITION TITLE	STANDARD WORK WEEK IN HOURS	HOURS PAID	FTE	AMOUNT PAID
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							
24.							
25.							
26.							
27.							
28.							
29.							
30.							
31.							

It is recommended that this schedule be prepared next as it is a detailed summary of all salaries paid for these programs and its totals are carried back to SS-10 and SS-11.

General instructions for Schedule SS-13 are as follows:

1. List all school staff by program code. Agency administration personnel (positions classified as job codes 600-690) are reported under program code 9999. Do not allocate these positions between programs on SS-13. **Appendix A provides a listing of eligible position titles and their respective position code numbers.**
2. List program site/program administration personnel using the appropriate program code and job codes 100-590.
3. Aggregate staff with the same position title code and the same standard work week.
4. The schedule accommodates 100 lines of data. If there are more than 100 items, complete another page of the schedule with these additional items and submit directly to the Rate Setting Unit.

For example, the district operates a 5 hour/30-day Full Day Program (9000) with five special education teachers. The teachers standard work week during the school year is 35 hours/week. Their hourly rate of pay for the summer program is \$40/hour.

DP Code 20							
	PROG CODE	JOB CODE	POSITION TITLE	STANDARD WORK WEEK IN HOURS	HOURS PAID	FTE	AMOUNT PAID
1.	9000	218	Teacher – Special Education	35	750	.412	30,000
2.							
3.							
4.							

750 Hours =
5hrs/day x 30 days x 5
teachers

\$30,000 Paid =
\$40 x 5 hrs. x 30 days x 5

Sources of Information:

Program Code – See list on Pages 8-10.

Job Code and Position Title – See list at *Appendix A*.

Standard Work Week in Hours – Based on standard hours worked during the school year.

Hours Paid and Amount Paid – Per the payroll records for the Summer §4408 Program. (May need to break down salaried positions to number of hours salary covered.)

FTE – This is automatically calculated using the following formula:

$$\text{Employee FTE} = \frac{\text{Total Hours Employees Actually Paid/}}{(\text{Hours in Employees Standard Work Week} \times 52 \text{ Weeks})}$$

For this example: $750 / (35 \times 52) = .412$

An example follows of a completed SS-13 schedule for a district with a full day (9000) program and a 1:1 aide program with the following staffing:

Administrative Expenditures:

MS Principal – 30 hours over the 6-week program to supervise programs in her building.
Treasurer – 40 hours to account for and report the ESY program during the year.

Direct Care:

Operated two 6:1:2 programs (meaning a classroom with up to 6 children per 1 teacher and 2 aides)
Special Education Teachers – two for 6 hours a day for 30 days.
Teacher Aides – six (4 for program and 2 as 1:1) for 5.5 hours a day for 30 days for program
Speech Therapist – one for 60 hours during the program.

Facility Expenditures:

Custodian – cleaned two classrooms each day at 30 minutes/classroom.

Supplemental Schedule SS-13							
Personal Services by FTE and Job Code							
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)							
DP Code 20							
	PROG CODE	JOB CODE	POSITION TITLE	STANDARD WORK WEEK IN HOURS	HOURS PAID	FTE	AMOUNT PAID
1.	9000	514	Principal	40	30		1,731
2.	9999	606	Accountant	35	40		1,648
3.	9000	218	Special Education Teachers	35	360		21,000
4.	9000	228	Teacher Aides	32.5	660		12,565
5.	9000	335	Speech Therapist	35	60		4,500
6.	9230	228	Teacher Aides	32.5	330		6,179
7.	9000	102	Custodian	40	30		750
8.							

Details of how each line was calculated:

Administrative Expenditures:

Middle School Principal – 30 hours over the six-week program to supervise programs in her building.

	PROG CODE	JOB CODE	POSITION TITLE	STANDARD WORK WEEK IN HOURS	HOURS PAID	FTE	AMOUNT PAID
1.	9000	514	Principal	40	30		1,731

Program Code: The Program Code is the code assigned to the program that was operated. In this example, the program was a Full Day program and thus the Program Code 9000 is noted as “9000”. The program specific Program Code is used for Job Codes 100-590.

Common Program Codes are:

9000 – Full Day Program

9010 – ½ Day Program

9230 – 1:1 Aide Program

9015 – Related Services Program

9015A – Related Services only

9015B – Specially Designed Instruction only

9015C – Specially Designed Instruction with Related Services

9015D – Home/Hospital Instruction

See the *Definitions of School Age and Preschool Programs* section for a complete listing.

For Agency Administration personnel (Job Codes 600-690), the program code is listed as “9999” on SS-13 and is not allocated between all programs.

Job Code: Per *Appendix A*, the position of Principal is coded to 514.

Standard Work Week in Hours: For salaried positions, this is usually outlined in the appropriate union contract. If not, then the hours used to post attendance (sick/vacation, etc.) could be used to determine a standard work week. The standard work week is based on the position’s hours during the 10-month school year, if different from the summer.

Hours Paid: Either the actual hours paid through payroll, if paid hourly, or the hours worked, if paid salaried.

Amount Paid: From the payroll system, determine the hourly rate of pay or salary paid. Assume that the principal is paid \$120,000/year and is in a 12-month position. The standard workday at this district for the principal is 8.

Total salary \$120,000/260 day year (5 days/week x 52 weeks) = Daily rate of \$461.54.
Daily rate of \$461.54/8 hours a day = hourly rate of \$57.69.

Worked 30 hours x \$57.69/hour = \$1,730.70, rounded to a whole number of \$1,731.

Treasurer – 40 hours to account for and report the ESY program during the year.

	PROG CODE	JOB CODE	POSITION TITLE	STANDARD WORK WEEK IN HOURS	HOURS PAID	FTE	AMOUNT PAID
2.	9999	606	Accountant	35	40		1,648

Program Code: As noted above, Agency Administration personnel expenditures are coded to “9999” on SS-13 as the staff in this category are overseeing all programs.

Job Code: Per *Appendix A*, the position of Treasurer is coded to 606.

Standard Work Week in Hours: For salaried positions, this is usually outlined in the appropriate union contract. If not, then the hours used to post attendance (sick/vacation, etc.) could be used to determine a standard work week. The standard work week is based on the position’s hours during the 10-month school year, if different from the summer.

Hours Paid: Either the actual hours paid through payroll, if paid hourly, or the hours worked, if paid salaried.

Amount Paid: From the payroll system, determine the hourly rate of pay or salary paid. Assume that the treasurer is paid \$75,000/year and is in a 12-month position. The standard workday at this district for the treasurer is 7.

Total salary \$75,000/260 day year (5 days/week x 52 weeks) = Daily rate of \$288.46.
Daily rate of \$288.46/7 hours a day = hourly rate of \$41.21.

Worked 40 hours x \$41.21/hour = \$1,648.40, rounded to a whole number of \$1,648.

Important Note: Make sure to include Administrative personnel from the beginning of the program's operations. Common Administrative staff that may be involved in your summer ESY programs are:

Superintendent
Summer School Principal
Accountant

Building Principal
Pupil Personnel Director
Administrative Assistant

Program rates, and their growth from year-to-year, are based on actual expenditures and limited to a percentage increase over the previous year. Therefore, it is very important to start reporting Administrative expenditures from the beginning of the program's operation so to limit the cost ceiling limitations in future years.

Direct Care: Operated two 6:1:2 programs (meaning a classroom with up to 6 children per 1 teacher and 2 aides)

Special Education Teachers – two for 6 hours a day for 30 days.

PROG CODE	JOB CODE	POSITION TITLE	STANDARD WORK WEEK IN HOURS	HOURS PAID	FTE	AMOUNT PAID
3.	9000	218	Special Education Teachers	35	360	21,000

Program Code: The Program Code is the code assigned to the program that was operated. In this example, the program was a Full Day program and thus the Program Code 9000 is noted as “9000”. The program specific Program Code is used for Job Codes 100-590.

Direct Care Staffing are coded to the specific program that the staff worked. Job Code 200 through 390 are used to identify individual Direct Care positions on SS-13.

Job Code: Per *Appendix A*, the position of Special Education Teacher is coded to 218.

Standard Work Week in Hours: For salaried positions, this is usually outlined in the appropriate union contract. If not, then the hours used to post attendance (sick/vacation, etc.) could be used to determine a standard work week. The standard work week is based on the position’s hours during the 10-month school year, if different from the summer.

Hours Paid: Either the actual hours paid through payroll, if paid hourly, or the hours worked, if paid salaried.

Amount Paid: From the payroll system, determine the hourly rate of pay or salary paid. Assume that the Special Education teachers were paid for the summer program:

Teacher #1: Step 1 - \$ 9,000

Teacher #2: Step 3 - \$12,000

Total salary was - \$21,000

The standard workday for a teacher at this district during the 10-month school year is 35 hours. For the summer program, the workday was 6 hours/day. Both worked the full 30-day program for a total of 360 hours (6 hours x 30 days x 2 staff = 360).

Teacher Aides – six (4 for program and 2 as 1:1) for 5.50 hours a day for 30 days for Summer program.

	PROG CODE	JOB CODE	POSITION TITLE	STANDARD WORK WEEK IN HOURS	HOURS PAID	FTE	AMOUNT PAID
4.	9000	228	Teacher Aides	32.5	660		12,565
6.	9230	228	Teacher Aides	32.5	330		6,179

Program Code: The Program Code is the code assigned to the program that was operated. In this example, there are two programs that the Teacher Aides served; one was a Full Day program (Program Code 9000), and one was a 1:1 Aide program (Program Code 9230). Because they worked for two separate programs, the Aides hours and salary need to be separately reported on SS-13. The program specific Program Codes are used for Job Codes 100-590.

Direct Care Staffing are coded to the specific program that the staff worked. Job Code 200 through 390 are used to identify individual Direct Care positions on SS-13.

Job Code: Per *Appendix A*, the position of Teacher Aide is coded to 228.

Standard Work Week in Hours: For salaried positions, this is usually outlined in the appropriate union contract. If not, then the hours used to post attendance (sick/vacation, etc.) could be used to determine a standard work week. The standard work week is based on the position's hours during the 10-month school year, if different from the summer.

Hours Paid: Either the actual hours paid through payroll, if paid hourly, or the hours worked, if paid salaried.

Amount Paid: From the payroll system, determine the hourly rate of pay or salary paid.

Assume that the Teacher Aides were paid for the summer program:

Aides working in 9000-Full Day Program:

Teacher Aide #1: \$16.95/hour for 165 hours (5.50 hours x 30 days)	\$2,796.75
Teacher Aide #2: \$19.45/hour for 165 hours	3,209.25
Teacher Aide #3: \$17.25/hour for 165 hours	2,846.25
Teacher Aide #4: \$22.50/hour for 165 hours	<u>3,712.50</u>
Total Salaries Paid for 9000 Program	<u>\$12,564.75</u>

Aides working as 1:1 Aides:

Teacher Aide #5: \$18.00/hour for 165 hours (5.50 hours x 30 days)	\$2,970.00
Teacher Aide #6: \$19.45/hour for 165 hours	<u>3,209.25</u>
Total Salaries Paid for 9230 Program	<u>\$6,179.25</u>

The standard work week for a Teacher Aide at this district during the 10-month school year is 32.50 hours (6.50 hour/day). For the summer program, the workday was 5.50 hours/day. All worked the full 30-day program for a total of 660 hours for the 9000 Full Day program and 330 for the 1:1 Aide program (5.50 hours x 30 days x 4 staff = 660 and 5.50-hours x 30 days x 2 staff =330 hours).

Note: Same position titles with same standard work week should be aggregated on SS-13.

Note: Substitutes may be needed during the summer programs. Their costs should be separately listed on SS-13 and their own Job Codes should be noted. For example:

Full Time Position	Job Code	Substitute Position	Job Code
Special Education Teacher	218	Teacher Substitute	224
Teacher Aide	228	Teacher Aide/Assistant Substitute	230
Teaching Assistant	232	Teacher Aide/Assistant Substitute	230

Why Separate Substitutes?

When the RSU Accountants are setting the program rates for your district and reviewing the costs your district is reporting, mixing substitute costs with full time position costs can skew the reasonableness of the hourly rates and/or hours needed to operate the approved programs. Separating substitutes costs will limit issues in this area.

Speech Therapist – one for 60 hours during the program.

	PROG CODE	JOB CODE	POSITION TITLE	STANDARD WORK WEEK IN HOURS	HOURS PAID	FTE	AMOUNT PAID
5.	9000	335	Speech Therapist	35	60		4,500

Program Code: The Program Code is the code assigned to the program that was operated. In this example, the Speech Therapist was part of the Full Day program and thus the Program Code 9000 is noted as “9000”. The program specific Program Code is used for Job Codes 100-590.

Direct Care Staffing are coded to the specific program that the staff worked. Job Code 200 through 390 are used to identify individual Direct Care positions on SS-13.

Job Code: Per *Appendix A*, the position of Speech Therapist is coded to 335.

Standard Work Week in Hours: For salaried positions, this is usually outlined in the appropriate union contract. If not, then the hours used to post attendance (sick/vacation, etc.) could be used to determine a standard work week. The standard work week is based on the position’s hours during the 10-month school year, if different from the summer.

Hours Paid: Either the actual hours paid through payroll, if paid hourly, or the hours worked, if paid salaried.

Amount Paid: From the payroll system, determine the hourly rate of pay or salary paid. Assume that the Speech Therapist was paid \$75.00/hour for the summer program.

The standard work week for a Speech Therapist at this district during the 10-month school year is 35 hours.

As the Speech Therapist worked for 60 hours during the summer, the total cost was \$4,500.

Important Note: Therapists are often assigned to provide services to children in the full day and/or ½ day program, as well as other children that may come in during the summer for related services. **The wages and hours need to be tracked separately for each of these individual programs.** Tracking this information while the summer programs are going on is highly recommended.

Facility Expenditures:

Custodian – cleaned two classrooms each day at 30 minutes/classroom.

	PROG CODE	JOB CODE	POSITION TITLE	STANDARD WORK WEEK IN HOURS	HOURS PAID	FTE	AMOUNT PAID
7.	9000	102	Custodian	40	30		750

Program Code: The Program Code is the code assigned to the program that was operated. In this example, the Custodian was part of the Full Day program and thus the Program Code 9000 is noted as “9000”. The program specific Program Code is used for Job Codes 100-590.

Facility Staffing are coded to the specific program that the staff worked. Job Code 100 through 190 are used to identify individual Facility positions on SS-13.

Job Code: Per *Appendix A*, the position of Custodian is coded to 102.

Standard Work Week in Hours: For salaried positions, this is usually outlined in the appropriate union contract. If not, then the hours used to post attendance (sick/vacation, etc.) could be used to determine a standard work week. The standard work week is based on the position’s hours during the 10-month school year, if different from the summer.

Hours Paid: Either the actual hours paid through payroll, if paid hourly, or the hours worked, if paid salaried.

Amount Paid: From the payroll system, determine the hourly rate of pay or salary paid. Assume that the Custodian was paid \$1,000/week with an annual salary of \$52,000.

The standard work week for a Custodian at this district during the 12-month school year is 40 hours.

Total salary \$52,000/2,080 hours (8 hours a day x 260 days/year) = Hourly rate of \$25.00.

Hourly rate of \$25.00 x (2 classrooms x .50 hour to clean a room) x 30 days = \$750.00.

Summary of SS-13:

All wages paid for work performed related to the Summer ESY programs need to be listed on SS-13. The amounts reported on SS-13 should reconcile to the salaries reported in the ST-3 on Schedule B3-Special Aid Fund Expenditures. This information will be summarized by program and reported on either SS-10 (Revenues and Administration Expenditures) or SS-11 (Direct Care and Facility Expenditures). We will cover these in upcoming sections.

Preparing SS-11 – Direct Care and Facility Expenditures

Supplemental Schedule SS-11 includes the **Direct Care Expenditures** and the **Facility Expenditures, separated by program**. The form has 25 lines of information for each program operated. The form has available space for nine different programs. If additional programs are operated, additional pages can be printed and submitted to report the expenditures of each program separately.

For example, if the district operates a 9000 - Full Day program, a 9010-1/2 Day Program and a 9230-1:1 Aide Program, then the costs related to each would be separated and reported individually in three of the nine sections of the form. Lines 1-25 of SS-11 could include the information for the 9000 program, Lines 26-50 could include the information for the 9010 program and Lines 51-75 could include the information for the 9230 program. Once the order of the programs is selected on SS-11, then this same order of the programs should be used on the remaining schedules (SS-10 and SS-14).

Each section includes the program name, the program code, a section to detail the direct care expenditures for the individual program and a section to detail the facility expenditures for the individual program. In addition, there is a summary of all the expenditures of each program. (The Direct Care and Facility Expenditures are from what is reported on SS-11 and the Administrative Expenditures are from what is reported on SS-10.)

Direct Care Expenditures: Includes the salaries, fringes and related program expenditures for those employees classified as “Direct Care Staff” and “Clinical Staff” in the *New York State Consolidated Fiscal Reporting and Claiming Manual* (See Appendix A.)

The categories on SS-11 include:

Expenditure Categories	Account Code	Notes:
Salaries – Job Codes 200-390	.15/.16	Should agree with the amount of salaries reported on SS-13 for position codes 200-390 for the individual program being reported.
Equipment	.2	
Repairs and Maintenance	.4	
Travel and Transportation	.4	Includes cost of buses used for mid-day trips that are part of the educational program.
Miscellaneous	.4	
Contractual Services	.4	Include cost of outside contractual therapist(s) here.
Materials and Supplies – Food Only	.45	Food provided in the program.
Materials and Supplies - Other	.45	Ensure that school supplies for these programs are separately coded to F2251, F2252 or F2253.
BOCES Services (Excluding Tuition)	.49	Include cost of therapists from BOCES providing services to program.
Fringe Benefits – Job Codes 200-390	.8	Should include items such as FICA and Medicare taxes, ERS/TRS pension contributions, and other fringes that are based on a percentage of wages paid.

Supplemental Schedule SS-11
Direct Care and Facility Expenditures

	Account	DP Code 32	Amount
DIRECT CARE AND FACILITY 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)			
PROGRAM NAME <input type="text" value="A"/>			
PROGRAM CODE (Enter at Item 1)		1	<input type="text" value="B"/>
DIRECT CARE EXPENDITURES-SPECIAL ED. PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries - Job Codes 200-390	.15/.16	2	<input type="text" value="C"/>
Equipment	.2	3	<input type="text" value="E"/>
Repairs and Maintenance	.4	4	
Travel and Transportation	.4	5	
Miscellaneous	.4	6	
Contractual Services	.4	7	
Materials and Supplies - Food Only	.45	8	<input type="text" value="D"/>
Materials and Supplies - Other	.45	9	
BOCES Services (Excluding Tuition)	.49	10	
Fringe Benefits - Job Codes 200-390	.8	11	
Other Expenditures Reported in Special Aid Fund		12	
TOTAL DIRECT CARE EXPENDITURES		13	

Instructions for completing Direct Care portion of Schedule SS-11:

A = List here the name of the program. Common Program Names are:

Full Day Program for 9000 programs

½ Day Program for 9010 programs

1:1 Aide Program for 9230 programs

Related Services Program for 9015 programs (Optional)

See the *Definitions of School Age and Preschool Programs* section for a complete listing.

B = List here the number of the program. See above for common program codes.

C = This should be the summary of the salaries reported on SS-13 that had Job Codes between 200-390 and were coded to this program number.

D = This should be the fringe benefits on the salaries reported on Line 2. See following for sample calculation.

E = This area should reconcile to the amounts reported in the ST-3, Schedule B3- Special Education Fund Expenditures for this program.

Fringe benefits for Program 9000 staff coded between 100-390 on Supplemental Schedule SS-13:

Position Code	Salaries per SS-13	Pension System	FICA/Medicare at 7.65%	TRS/ERS at 8.86%/15.7% (For example only- use current year's rates)	Workers Comp at .5%
Direct Care Salaries and Fringe Benefits:					
218	21,000	TRS	1,606.50	1,860.60	105
Instructional Salaries	=21,000				
228	12,565	ERS	961.22	1,972.71	62.83
335	4,500	ERS	344.25	706.50	22.50
Non-instructional Salaries	17,065	Fringes, by category	2,911.97	4,539.81	190.33
Total Salaries	=38,065 1	Total Fringes	=7,642.11 2		
Facility Salaries and Fringe Benefits:					
102	750	ERS	57.38	117.75	3.75
Total Salaries	=750 3	Total Fringes	=178.88 4		

Example of completed SS-11 for the 9000-Full Day Program based on the information on SS-13 and in Schedule B3-Schedule of Special Aid Expenditures:

Supplemental Schedule SS-11 Direct Care and Facility Expenditures			
	Account	DP Code 32	Amount
DIRECT CARE AND FACILITY 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)			
PROGRAM NAME	Full Day Program		
PROGRAM CODE (Enter at Item 1)	1		9000
DIRECT CARE EXPENDITURES-SPECIAL ED. PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries - Job Codes 200-390	.15/.16	2	38,065
Equipment	.2	3	
Repairs and Maintenance	.4	4	
Travel and Transportation	.4	5	500
Miscellaneous	.4	6	
Contractual Services	.4	7	
Materials and Supplies - Food Only	.45	8	
Materials and Supplies - Other	.45	9	1,200
BOCES Services (Excluding Tuition)	.49	10	
Fringe Benefits - Job Codes 200-390	.8	11	7,642
Other Expenditures Reported in Special Aid Fund		12	
TOTAL DIRECT CARE EXPENDITURES		13	47,407

a = included in ST-3, Schedule B2-Special Aid Fund Expenditures

1 = See page 44 for calculation.

2 = See page 44 for calculation.

Facility Expenditures: Includes the salaries, fringes and related program expenditures for those employees classified as “Support Staff” in the *New York State Consolidated Fiscal Reporting and Claiming Manual* (See *Appendix A* for staff positions coded 100-190). This would include, but not limited to, the time spent by food service workers or custodial staff on the ESY program.

The categories on SS-11 include:

Expenditure Categories	Account Code	Notes:
Salaries – Job Codes 100-190	.15/.16	Should agree with the amount of salaries reported on SS-13 for position codes 100-190 for the individual program being reported.
Equipment	.2	
Repairs and Maintenance	.4	
Contractual Services	.4	
Materials and Supplies	.45	
Fringe Benefits – Job Codes 100-190	.8	Should include items such as FICA and Medicare taxes, ERS pension contributions, and other fringes that are based on a percentage of wages paid.
Expenditures Reported in Special Aid Fund: Debt Service – Principal Debt Service – Interest Operation and Maintenance Other		

Instructions for completing the Facility portion of SS-11:

FACILITY EXPENDITURES-SPECIAL ED. PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries-Job Codes 100-190	.15/.16	14	A
Equipment	.2	15	
Repairs and Maintenance	.4	16	
Contractual Services	.4	17	
Materials and Supplies	.45	18	
Fringe Benefits - Job Codes 100-190	.8	19	B
Expenditures Reported in Special Aid Fund			
Debt Service - Principal		20	
Debt Service - Interest		21	
Operation and Maintenance		22	
Other		23	
TOTAL FACILITY EXPENDITURES		24	

A = This should be the summary of the salaries reported on SS-13 that had Job Codes between 100-190 and were coded to this program number.

B = This should be the fringe benefits on the salaries reported on Line 14. See the sample calculation on page 44.

Using the information in our example, a completed schedule would look like:

FACILITY EXPENDITURES-SPECIAL ED. PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries-Job Codes 100-190	.15/.16	14	750 3
Equipment	.2	15	
Repairs and Maintenance	.4	16	
Contractual Services	.4	17	
Materials and Supplies	.45	18	
Fringe Benefits - Job Codes 100-190	.8	19	179 4
Expenditures Reported in Special Aid Fund			
Debt Service - Principal		20	
Debt Service - Interest		21	
Operation and Maintenance		22	
Other		23	
TOTAL FACILITY EXPENDITURES		24	929

In general, we find that most districts only charge the salary related costs for Facility Expenditures, but if there are other costs incurred related to the Summer ESY program, then they would be accounted for in the Special Aid Fund and reported, by program, in this section of Supplemental Schedule SS-11.

3 = See page 44 for calculation.

4 = See page 44 for calculation.

Here are the calculations for the 9230-1:1 Aide Program and a sample SS-11 completed:

Position Code	Salaries per SS-13	Pension System	FICA/Medicare at 7.65%	TRS/ERS at 8.86%/15.7% (For example only- use current year's rates)	Workers Comp at .5%
Direct Care Salaries and Fringe Benefits:					
228	6,179	ERS	472.69	970.10	30.90
Total Salaries	=6,179	Total Fringe Benefits	=1,473.69		

PROGRAM NAME

PROGRAM CODE (Enter at Item 26)

26

DIRECT CARE EXPENDITURES-SPECIAL ED. PROGRAM

Expenditures for F2251, F2252, or F2253 on ST-3

Salaries - Job Codes 200-390

.15/.16

27

Equipment

.2

28

Repairs and Maintenance

.4

29

Travel and Transportation

.4

30

Miscellaneous

.4

31

Contractual Services

.4

32

Supplemental Schedule SS-11

Direct Care and Facility Expenditures

	Account	DP Code 32	Amount
Materials and Supplies - Food Only	.45	33	<input type="text"/>
Materials and Supplies - Other	.45	34	<input type="text"/>
BOCES Services (Excluding Tuition)	.49	35	<input type="text"/>
Fringe Benefits - Job Codes 200-390	.8	36	<input type="text" value="1474"/>
Other Expenditures Reported in Special Aid Fund		37	<input type="text"/>
TOTAL DIRECT CARE EXPENDITURES		38	<input type="text" value="7,653"/>
FACILITY EXPENDITURES-SPECIAL ED. PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries-Job Codes 100-190	.15/.16	39	<input type="text"/>
Equipment	.2	40	<input type="text"/>
Repairs and Maintenance	.4	41	<input type="text"/>
Contractual Services	.4	42	<input type="text"/>
Materials and Supplies	.45	43	<input type="text"/>
Fringe Benefits - Job Codes 100-190	.8	44	<input type="text"/>
Expenditures Reported in Special Aid Fund			
Debt Service - Principal		45	<input type="text"/>
Debt Service - Interest		46	<input type="text"/>
Operation and Maintenance		47	<input type="text"/>
Other		48	<input type="text"/>
TOTAL FACILITY EXPENDITURES		49	<input type="text" value="0"/>

Preparing SS-10 – Revenues and Administration Expenditures

Supplemental Schedule SS-10 includes the **Program Revenues** and the **Administrative Expenditures, separated by program**. The form has 25 lines of information for each program operated. The form has available space for nine different programs. If additional programs are operated, additional pages can be printed and submitted to report the revenues and expenditures of each program separately.

For example, if the district operates a 9000 - Full Day program, a 9010-1/2 Day Program and a 9230-1:1 Aide Program, then the costs related to each would be separated and reported individually in three of the nine sections of the form. Lines 1-22 of SS-10 could include the information for the 9000 program, Lines 23-44 could include the information for the 9010 program and Lines 45-66 could include the information for the 9230 program. Once the order of the programs was selected on SS-11, then this same order of the programs should be used on Supplemental Schedule SS-10 (and SS-14).

Each section includes the program name, the program code, a section to detail the revenues generated by the program and the administrative expenditures for the individual program. Please note that the Total of the Administrative Expenditures carries over to Supplemental Schedule SS-11 and is added to the Direct Care and Facility expenditures for the individual program. For example, the total of the Administrative Expenditures reported on Line 22 of SS-10 will be added to the total of Direct Care Expenditures (Line 13 of SS-11) and the total of Facility Expenditures (Line 24 of SS-11) to report a grand total for the individual program on Line 25 of SS-11 (Total Administrative, Direct Care, and Facility Expenditures).

It is recommended that the Administrative Expenditures section be completed next.

Here are the calculations of fringes for the Administrative Staff reported on SS-13:

Position Code	Salaries per SS-13	Pension System	FICA/Medicare at 7.65%	TRS/ERS at 8.86%/15.7% (For example only- use current year's rates)	Workers Comp at .5%
Administrative Expenditures (Codes 500-590):					
514	1,731	TRS	132.42	153.37	8.66
Total Salaries	=1,731	Total Fringe Benefits	=294.45		
Administrative Expenditures (Codes 600-690):					
606	1,648	ERS	126.07	258.74	8.24
Total Salaries	=1,648	Total Fringe Benefits	=393.05		

The expenditure categories on SS-10 include:

Expenditure Categories	Account Code	Notes:
Salaries – Job Codes 500-590	.15/.16	Should agree with the amount of salaries reported on SS-13 for position codes 500-590 for the individual program being reported.
Salaries – Job Codes 600-690	.15/.16	Should agree with the amount of salaries reported on SS-13 for position codes 600-690 for the individual program being reported. Program codes of “9999” as reported on SS-13 are included with the largest program run, for example the Full Day Program.
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	Should include items such as FICA and Medicare taxes, ERS/TRS pension contributions, and other fringes that are based on a percentage of wages paid.
Fringe Benefits – Job Codes 600-690	.8	Should include items such as FICA and Medicare taxes, ERS/TRS pension contributions, and other fringes that are based on a percentage of wages paid.

Generally, there are not a lot of non-payroll related expenditures reported for Administrative staff, but if there are costs incurred and reported, they should be accounted for in the Special Aid Fund and reported there in the ST-3.

Using the example's information, the following is a completed SS-10:

ADMINISTRATIVE EXPENDITURES-SPECIAL ED PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries-Job Codes 500-590	.15/.16	10	1,731
Salaries-Job Codes 600-690	.15/.16	11	1,648
Equipment	.2	12	
Repairs and Maintenance	.4	13	
Travel	.4	14	
Miscellaneous	.4	15	
Contractual Services	.4	16	
Materials and Supplies	.45	17	
BOCES Services (Excluding Tuition)	.49	18	
Fringe Benefits - Job Codes 500-590	.8	19	294
Fringe Benefits - Job Codes 600-690	.8	20	393
Other Expenditures Reported in Special Aid Fund		21	
TOTAL ADMINISTRATIVE EXPENDITURES		22	4,066

See Page 49 for detail of calculations.

This includes the Administrative staff coded to the 9000-Full Day Program on SS-13 and the Administrative staff coded to "9999" on SS-13.

Once the Administrative Expenditures on SS-10 have been completed, a reconciliation between what was reported on the ST-3, Schedule B3-Special Aid Fund Expenditures and what is reported on SS-10, SS-11 and SS-12 should be done. An example of a summary of the expenditures reported on the Supplemental Schedules SS-10 through SS-12 follows:

Type of Expenditure	SS-12:	SS-11:			SS-10:	Total
		9000 Direct Care	9000 Facility	9230 Direct Care	9000 Admin	
.15 Salaries		21,000			1,731	22,731
.16 Salaries		17,065	750	6,179	1,648	25,642
.4 Contractual		500				500
.45 Materials and Supplies		1,200				1,200
.472 Tuition Other	9,335					9,335
.49 BOCES Services	99,490					99,490
.8 Employee Benefits		<u>7,642</u>	<u>179</u>	<u>1,474</u>	<u>687</u>	<u>9,982</u>
Totals	<u>108,825</u>	<u>47,407</u>	<u>929</u>	<u>7,653</u>	<u>4,066</u>	<u>168,880</u>

For this example, the ST-3 showed:

Program for Students with Disabilities School Age-July/August (Section 4408 Education Law)				
Instructional Salaries		F2253.15 100		22,731
Schedule B3 - Special Aid Fund Expenditures				
	Account	2021-22 School Year SED File (Prior)	2022-23 School Year (Actual)	2023-24 School Year (Projected)
Noninstructional Salaries	F2253.16 101		25,642	
Equipment	F2253.2 102			
Contractual and Other	F2253.4 103		500	
Materials and Supplies	F2253.45 104		1,200	
Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	F2253.471105			
Tuition - All Other	F2253.472106		9,335	
Textbooks	F2253.48 107			
BOCES Services	F2253.49 108		99,490	
Employee Benefits	F2253.8 109		9,982	
Total Program for Students with Disabilities-School Age-July/August (Section 4408 Education Law)	F2253.0 110		168,880	

As the two schedules reconcile, it is time to complete the top of Supplemental Schedule SS-10, Program Revenues.

The revenue categories of SS-10 include:

Program Revenues Descriptions:	Notes:
22040 National School Lunch and Breakfast Program	Enter any funds received from the National School Lunch or Breakfast Program.
Other Applied Income Codes (Specify)	<p>Enter any applied income other than National School Lunch and Breakfast as a lump sum and list the income codes separately after "Other Applied Income Codes".</p> <p>The applied income codes are as follows:</p> <p>20010 - Non-Disabled Revenues 20040 – Medicaid 20060 – Medicare 20070 – Other Third Parties 20090 – Transportation, Medicaid 20100 – Transportation, Other 22040 – Federal Grants 22030 – State Grants 22050 – Interest/Dividend Income 22998 - Other</p>
22130 DOH – Chapter 428 – Early Intervention	No entry required.
22140 Section 4408 – School District Tuition	<p>Enter any Section 4408 School District Tuition earned by your district for school age students (5 to 21 years old) enrolled in an approved special education program for the months of July and August. These revenues should be computed in the following manner:</p> <p>Program 9000-9014:</p> <p>Certified prospective tuition rate x FTE student enrollment x 80%</p> <p>Note:</p> <p>Report 1:1 tuition income in program 9230 (1:1 aide)</p>

Program Revenue Descriptions:	Notes:
22150 NYSED – Section 4410 – Preschool Tuition	<p>Section 4410 tuition earned by the district for preschool students (3 to 4-year-old) that were enrolled in approved special education programs for the months of July – June.</p> <p>Revenue is calculated:</p> <p>Certified Prospective Tuition Rate x student FTE enrollment <u>or</u></p> <p>Certified prospective ½ hour tuition rate x number of ½ hours sessions provided</p>
22150 Early Intervention/Preschool – Evaluation	<p>Report any Early Intervention or Preschool Evaluation Revenue earned by the district.</p> <p>Revenue is calculated as total of:</p> <p>Number of psychological evaluations performed x certified rate</p> <p>+ number of social history evaluations performed x certified rate</p> <p>+ number of physician evaluation performed x certified rate</p> <p>+ number of non-physician evaluations performed x certified rate</p>
Other Income Codes (Specify)	<p>Include revenues from non-State and/or County sources, such as:</p> <p>22010-Gifts, Legacies, Bequests, Restricted Donations</p> <p>22090 – Prior Period Rate Adjustments</p> <p>22998 – Other (Including Interfund Transfers from the General Fund for the local (20%) share</p>

Calculating Program Revenues for SS-10 Top Section:

Full Day Program: Each Full Day Program should have a Prospective Rate established. The rates are available at: www.oms.nysed.gov/rsu/Rates_Methodology/. Once on this page, click on the link under Rates labeled *Prospective/Recon/Audit*. (See *Appendix B* for further assistance.) The revenue to report on Supplemental Schedule SS-10 would be:

Example: Prospective Rate is \$5,000/per student. There were 10.0 FTE (full time equivalent) children that attended the Full Day Program during the summer. The State reimburses at 80% of the approved rate.

Revenue calculated as: $\$5,000 \times 10.0 \text{ FTE} \times 80\% = \$40,000$

This would be reported on the line identified as **22140 Section 4408 – School District Tuition**

Once the Section 4408 – School District Tuition is determined, this revenue should be compared to the total cost of the program (as summarized on SS-10 – Total Administrative, Direct Care, and Facility Expenditures). The difference between these two numbers would be the local (district’s) share of the program cost. This is funded from an Interfund Transfer from the General Fund.

For our example 9000-Full Day Program:

Direct Care Costs	47,407
Facility Costs	929
Administrative Costs	<u>4,066</u>
Total Costs	<u>52,402</u>
Less: State Aid	<u>40,000</u>
= Interfund Transfer from General Fund needed	<u><u>12,402</u></u>

This will result in revenues of:

State Aid	\$40,000 (Line 22140 Section 4408 – School District Tuition)
Interfund Transfers	<u>12,402</u> (Line Other Income Codes (Specify) “22998 – Interfund Transfer”)
Total Revenues	<u>\$52,402</u> (Thus Total Revenues = Total Expenditures)

Note: State Aid is 80% of the approved rate, not 80% of the actual expenditures. This is caused by the approved rates being limited to various cost screens over the years. Districts often record year-end receivables based on actual expenditures for in-district programs, but should instead base them on 80% of the SED approved rate.

Half-Day Program: Each Half-Day Program should have a Prospective Rate established. The rates are available at: www.oms.nysed.gov/rsu/Rates_Methodology/. (See *Appendix B* for further assistance.) The revenue to report on Supplemental Schedule SS-10 would be:

Example: Prospective Rate is \$2,200/per student. There were 6.0 FTE (full time equivalent) children that attended the Half Day Program during the summer. The State reimburses at 80% of the approved rate.

Revenue calculated as: $\$2,200 \times 6.0 \text{ FTE} \times 80\% = \$10,560$

This would be reported on the line identified as **22140 Section 4408 – School District Tuition**

Note: FTEs are based on a full five hour program. If this program was a 2-1/2 hour program then each child that attended all 30 days would be counted as a .50 FTE ($2.5/5 = .50$)

For other program lengths:

Program Length	Calculation of FTE	FTE/Sudent
For more than 5 hour programs	Round down to 5 hours/ 5 hour day	1.0 FTE
For 5 hour program	5 hour program/5 hour day	1.0 FTE
For 4 hour program	4 hour program/5 hour day	.80 FTE
For 3 hour program	3 hour program/5 hour day	.60 FTE
For 2-1/2 hour program	2-1/2 hour program/5 hour day	.50 FTE

Once the Section 4408 – School District Tuition is determined, this revenue should be compared to the total cost of the program (as summarized on SS-10 – Total Administrative, Direct Care, and Facility Expenditures). The difference between these two numbers would be the local (district's) share of the program cost. This is funded from an Interfund Transfer from the General Fund.

Assume that the Total Administrative, Direct Care, and Facility Expenditures for this program were \$14,000. To calculate the Interfund Transfer amount:

Total Administrative, Direct Care, and Facility Expenditures	\$14,000
Less: State Aid	<u>10,560</u>
= Interfund Transfer from General Fund needed	<u>\$ 3,440</u>

This will result in revenues of:

State Aid	\$10,560 (Line 22140 Section 4408 – School District Tuition)
Interfund Transfers	<u>3,440</u> (Line Other Income Codes (Specify) “22998 – Interfund Transfer”)
Total Revenues	<u>\$14,000</u> (Thus Total Revenues = Total Expenditures)

1:1 Aide Program: The rate for the 1:1 Aide Program is based on a regional daily rate, by county. This rate is revised annually. The rates are available at: [www.oms.nysed.gov/rsu/Rates Methodology/](http://www.oms.nysed.gov/rsu/Rates_Methodology/). (See *Appendix B* for further assistance.) Once on this page, click on the link under Rates labeled *1:1 Teacher Aide Rates*. The rates listed are daily rates. As the standard program is for 30 days, the rate is multiplied by 30 days.

Example: Daily rate for Sample County for the 2022-23 year is \$114.87/day. So the program revenue for 2 FTE 1:1 Aides would be:

$$\text{\$114.87/day} \times 30 \text{ days} \times 2 \text{ Aides} \times 80\% \text{ State Aid rate} = \text{\$5,513.76}$$

Once the Section 4408 – School District Tuition is determined, this revenue should be compared to the total cost of the program (as summarized on SS-10 – Total Administrative, Direct Care, and Facility Expenditures). The difference between these two numbers would be the local (district's) share of the program cost. This is funded from an Interfund Transfer from the General Fund.

Assume that the Total Administrative, Direct Care, and Facility Expenditures for this program were \$7,653. To calculate the Interfund Transfer amount:

Total Administrative, Direct Care, and Facility Expenditures	\$7,653.00
Less: State Aid	<u>5,513.76</u>
= Interfund Transfer from General Fund needed	<u>\$2,139.24</u>

This will result in revenues of:

State Aid	\$ 5,514 (Line 22140 Section 4408 – School District Tuition)
Interfund Transfers	<u>2,139</u> (Line Other Income Codes (Specify) “22998 - Interfund Transfer”)
Total Revenues	<u>\$ 7,653</u> (Thus Total Revenues = Total Expenditures)

Note: As mentioned previously, the State Aid amount is based on the approved rate vs. actual costs. For districts with lower than county average wages for teacher aides, the local share (Interfund Transfer portion) may be less than 20% of the costs as the approved rate is based on higher average rates of pay. For districts with higher than county average wages for teacher aides, the Interfund Transfer may be more than 20% of the costs.

Related Services: The rate for Related Services is based on a regional ½ hour rate, by county. There are separate rates for each approved service type. Some examples of these include: physical therapy, speech therapy, music therapy, occupational therapy. These rates are revised annually.

The rates are available in Attachment IV at: [NYSESED: Rate Setting Unit Methodology Letters](#)

(See *Appendix D* for the 2023-24 approved rates.)

The rates listed are for ½ hour sessions. The applicable rate would need to be multiplied by the number of sessions that each student received.

Example: ½ hour individual rate for Music Therapy for Sample County for the 2022-23 year is \$49/session. So the program revenue for individual Music Therapy for a student that received it for 1 hour, 2 times a week during the summer would be:

$\$49 \times 2$ (1 hour = 2 half-hour sessions) $\times 2$ (# of times per week) $\times 6$ (# of weeks in summer program) $\times 80\%$ State Aid rate = \$940.80

Group Related Services:

The established rate is for a ½ hour session. The reimbursement is shared among the students in the group. For example:

Individual Session:

John attended an individual Speech session 1 times a week for 6 weeks. John would be reported in STAC as attending 6 sessions with a group size of 1. The district will be reimbursed:

$$6 \times (\$49 / 1(\text{group size})) = \$294 \times 80\% = \mathbf{\$235}$$

Group Session:

John and Mary attended a group Speech session 1 time a week for 6 weeks.

John would be reported in STAC as attending 6 sessions with a group size of 2.

Mary would be reported in STAC as attending 6 sessions with a group size of 2.

The district would be reimbursed the same amount in total for the same level of services:

$$\text{John: } 6 \times (\$49 / 2(\text{group size})) = \$147 \times 80\% = \$118$$

$$\text{Mary: } 6 \times (\$49 / 2(\text{group size})) = \$147 \times 80\% = \$118 \text{ (rounded total of } \mathbf{\$235})$$

In the STAC system, Related Services would be claimed:

Date 01/09/20 Time 08:05 New York State Education Department

Go to

School Age Summer Related / SDI Service (4408)

STAC ID	Name	Date of Birth	Mode
<input type="text"/>	<input type="text" value="CHRISTOPHER"/>	<input type="text" value="08/28/08"/>	<input type="text" value="Inquiry"/>
School Year	Record Number	Disability	
<input type="text" value="1718"/>	<input type="text" value="01"/> <input type="text" value="05"/>	<input type="text" value="Autism"/>	

CSE District	District of Residence	Agency to be Paid	County of Residence
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Provider

Specially Designed Instruction *Approved Programs - 9015B, 9015C, and 9015D*

Start Date	End Date	Group Size	Number of 1/2 Hour Units	Prorated Number of 1/2 Hour Units
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	

Related Services *Approved Programs - 9015A, 9015C, and 9015D*

Act	Type	Start Date	End Date	Group Size	Number of Half Hour Units	Prorated Number of Half Hour Units
<input type="checkbox"/>	Occupational Therapy	07/10/17	08/18/17	<input type="text" value="2"/>	<input type="text" value="12"/>	<input type="text" value="6"/>
<input type="checkbox"/>	Other	07/10/17	08/18/17	<input type="text" value="1"/>	<input type="text" value="6"/>	<input type="text" value="6"/>

OT was provided in a group of two students.

Other was provided individually

STAC converts group sessions

12 sessions/ 2 students in group = 6 FTE sessions

Half Hour Unit Rate	\$ 40.00	Total Num of Pro-Rated Rel Service Half Hour Units	12	Cost
Transportation Cost	<input type="text" value="0"/>	Total Num of Pro-Rated (SDI and RS) Half Hour Units	12	\$480.00

Includes cost of aide on bus

Enter 02/22/18 DIST Update 01/09/20 DIST User

Required for Inquiry

See next page for how these Related Services sessions were paid.

Date 01/09/20
Time 08:04
New York State Education Department
Summer Related Services Verification Screen
Go to
Menu

School Year
CSE District
1718
Get Providers
First 4 Letters of Last Name (Optional)
Get AVL
District-Operated 9015 Program-Education Costs Only 0

☒ Unverified
☐ Verified
☐ All Records

Last and First Names STAC-ID Rec DOB	Program Code	Service Type	From	To	1/2 HR Units	Rate	Cost	Verify
	9015-A	RSO	07/10/17	08/18/17	12	40.00	480	<input type="checkbox"/>
					0	0	0	<input type="checkbox"/>
					0	0	0	<input type="checkbox"/>
					0	0	0	<input type="checkbox"/>
					0	0	0	<input type="checkbox"/>

Required for Inquiry
View
Submit

These are the converted FTEs of the sessions from the previous page.

Note: The Related Services programs are not required to be reported in the Supplemental Schedules SS10-SS16. Many districts continue to report the Related Services program so that the expenditures reported in the Special Aid Fund reconcile with the expenditures reported in the Supplemental Schedules, but it is optional.

Summary of Supplemental Schedule SS-10:

Once the program revenues for each program are completed, the subtotals on SS-10 “Total Revenues” should agree with the corresponding subtotals on SS-11 “Total Administrative, Direct Care, and Facility Expenditures”.

On the following four pages, is a completed SS-10 and SS-11 Supplemental Schedule for the example outlined previously.

Example of SS-10 and SS-11 completed for sample 9000-Full Day Program and 9230-1:1 Aide Program:

Supplemental Schedule SS-10
Revenues and Administration Expenditures

Claim Year - Page 1

	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, List Of Program Codes (RSU Appendix H)			
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		
	4		
22130 DOH - Chapter 428 - Early Intervention	5		40,000
22140 Section 4408 - School District Tuition	6		
22150 NYSED - Section 4410 - Preschool Tuition	7		
22150 Early Intervention/Preschool - Evaluation	8		12,402
Other Income Codes (Specify)			
22998 Interfund Transfer			
TOTAL REVENUES			52,402
ADMINISTRATIVE EXPENDITURES-SPECIAL ED PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries-Job Codes 500-590	.15/.16	10	1,731
Salaries-Job Codes 600-690	.15/.16	11	1,648
Equipment	.2	12	
Repairs and Maintenance	.4	13	
Travel	.4	14	
Miscellaneous	.4	15	
Contractual Services	.4	16	
Materials and Supplies	.45	17	
BOCES Services (Excluding Tuition)	.49	18	
Fringe Benefits - Job Codes 500-590	.8	19	294
Fringe Benefits - Job Codes 600-690	.8	20	393
Other Expenditures Reported in Special Aid Fund			
TOTAL ADMINISTRATIVE EXPENDITURES			4,066

Agrees with Line 25
on SS-11

Part of Total on SS-
11 Line 25

PROGRAM NAME	1:1 Aide Program	
PROGRAM CODE (Enter at Item 23)	23	9230
REVENUES		
22040 National School Lunch and Breakfast Program	24	
Other Applied Income Codes (Specify)	25	
22130 DOH - Chapter 428 - Early Intervention	26	
22140 Section 4408 - School District Tuition	27	5.514
22150 NYSED - Section 4410 - Preschool Tuition	28	
22150 Early Intervention/Preschool - Evaluation	29	
Other Income Codes (Specify)	30	2.139
22998 Interfund Transfer		
TOTAL REVENUES		7.653

Agrees with Line 50
on SS-11

	Account	DP Code 31	Amount
ADMINISTRATIVE EXPENDITURES-SPECIAL ED PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries-Job Codes 500-590	.15/.16	32	
Salaries-Job Codes 600-690	.15/.16	33	
Equipment	.2	34	
Repairs and Maintenance	.4	35	
Travel	.4	36	
Miscellaneous	.4	37	
Contractual Services	.4	38	
Materials and Supplies	.45	39	
BOCES Services (Excluding Tuition)	.49	40	
Fringe Benefits - Job Codes 500-590	.8	41	
Fringe Benefits - Job Codes 600-690	.8	42	
Other Expenditures Reported in Special Aid Fund			
TOTAL ADMINISTRATIVE EXPENDITURES			0

Part of Total on SS-
11 Line 50

Supplemental Schedule SS-11
Direct Care and Facility Expenditures

	Account	DP Code 32	Amount
DIRECT CARE AND FACILITY 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)			
PROGRAM NAME <input type="text" value="Full Day Program"/>			
PROGRAM CODE (Enter at Item 1)		1	<input type="text" value="9000"/>
DIRECT CARE EXPENDITURES-SPECIAL ED. PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries - Job Codes 200-390	.15/.16	2	<input type="text" value="38,065"/>
Equipment	.2	3	<input type="text"/>
Repairs and Maintenance	.4	4	<input type="text"/>
Travel and Transportation	.4	5	<input type="text" value="500"/>
Miscellaneous	.4	6	<input type="text"/>
Contractual Services	.4	7	<input type="text"/>
Materials and Supplies - Food Only	.45	8	<input type="text"/>
Materials and Supplies - Other	.45	9	<input type="text" value="1,200"/>
BOCES Services (Excluding Tuition)	.49	10	<input type="text"/>
Fringe Benefits - Job Codes 200-390	.8	11	<input type="text" value="7,642"/>
Other Expenditures Reported in Special Aid Fund		12	<input type="text"/>
TOTAL DIRECT CARE EXPENDITURES		13	<input type="text" value="47,407"/>
FACILITY EXPENDITURES-SPECIAL ED. PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries-Job Codes 100-190	.15/.16	14	<input type="text" value="750"/>
Equipment	.2	15	<input type="text"/>
Repairs and Maintenance	.4	16	<input type="text"/>
Contractual Services	.4	17	<input type="text"/>
Materials and Supplies	.45	18	<input type="text"/>
Fringe Benefits - Job Codes 100-190	.8	19	<input type="text" value="179"/>
Expenditures Reported in Special Aid Fund			
Debt Service - Principal		20	<input type="text"/>
Debt Service - Interest		21	<input type="text"/>
Operation and Maintenance		22	<input type="text"/>
Other		23	<input type="text"/>
TOTAL FACILITY EXPENDITURES		24	<input type="text" value="929"/>
TOTAL ADMINISTRATIVE, DIRECT CARE, AND FACILITY EXPENDITURES		25	<input type="text" value="52,402"/>

52,402 = 47,407
(Direct) + 929 (Facility)
+ 4,066 (Admin.) (from
SS-10)

Total Agrees with SS-
10 Line 9

PROGRAM NAME	<div>1:1 Aides</div>		
PROGRAM CODE (Enter at Item 26)	26		<div>9230</div>
DIRECT CARE EXPENDITURES-SPECIAL ED. PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries - Job Codes 200-390	.15/.16	27	<div>6,179</div>
Equipment	.2	28	
Repairs and Maintenance	.4	29	
Travel and Transportation	.4	30	
Miscellaneous	.4	31	
Contractual Services	.4	32	

	Account	DP Code 32	Amount
Materials and Supplies - Food Only	.45	33	
Materials and Supplies - Other	.45	34	
BOCES Services (Excluding Tuition)	.49	35	
Fringe Benefits - Job Codes 200-390	.8	36	1,474
Other Expenditures Reported in Special Aid Fund		37	
TOTAL DIRECT CARE EXPENDITURES		38	7,653
FACILITY EXPENDITURES-SPECIAL ED. PROGRAM			
Expenditures for F2251, F2252, or F2253 on ST-3			
Salaries-Job Codes 100-190	.15/.16	39	
Equipment	.2	40	
Repairs and Maintenance	.4	41	
Contractual Services	.4	42	
Materials and Supplies	.45	43	
Fringe Benefits - Job Codes 100-190	.8	44	
Expenditures Reported in Special Aid Fund			
Debt Service - Principal		45	
Debt Service - Interest		46	
Operation and Maintenance		47	
Other		48	
TOTAL FACILITY EXPENDITURES		49	0
TOTAL ADMINISTRATIVE, DIRECT CARE, AND FACILITY EXPENDITURES		50	7,653

7,653 = 7,653 (Direct) + 0
(Facility) + 0 (Admin.) (from
SS-10)

Agrees with SS-10 Line 9

Preparing SS-14 – Student FTE Enrollment

This schedule needs to be completed by all service providers requiring tuition rates/adjustments from SED for school-age (5-21 year olds) and preschool (3-4 year olds) programs. In addition, districts must report FTE enrollment for students receiving 1:1 aide services on this schedule separately.

Definitions:

For Special Class Programs only (Program Codes 9000-9014, 9022-9024, 9025, 9100-9114, 9115-9119, 9160-9163, 9164, 9165-9169, 9230, 9300), the following applies:

“Enrollment” – means the student is physically present at or legally absent from the special education program in accordance with Commissioner’s Regulations Section 175.6.

The Help function in SAMS for Supplemental Schedule SS-14 provides the following guidance:

A student is considered to be enrolled (and thus in attendance) for reimbursement purposes until the student is discharged in accordance with the Education Commissioner's Regulations or the State Department of Social Services' Regulations. All schools must maintain written evidence of reasons for each student's absences, of attempts to reduce extended absences of students for reasons other than illness, and of attempts to determine the reason for all absences when the reasons for all absences cannot be obtained.

A student will be counted as full-time (1.000 FTE) unless admitted after the start of the school year or discharged before the end of the school year. (or determined to be illegally absent)

Full-time equivalent (FTE) enrollment for students enrolled less than the maximum period of enrollment, is calculated as follows:

*Determine the number of weeks in the full-time programs (10-month school year and 2-month summer programs are calculated separately). * Include vacations and holidays when calculating the number of weeks in the full-time program and, when applicable, as weeks enrolled.*

*Determine the number of weeks the child is actually enrolled. Three consecutive days of enrollment within the same week shall be equivalent to one week of attendance, provided that no more than four weeks of enrollment may be counted in any calendar month. * When counting the total number of weeks in the summer program, you may count more than four weeks in a month.*

**The beginning and ending months are analyzed separately to determine the number of weeks. Each of the full months in between the beginning and ending months are counted as four weeks each.*

Determine the FTE to three decimal places by using the proportion between the actual number of weeks a student is enrolled divided by the number of weeks in the full-time program.

For Partial Day Center based Programs, (program codes 9010-9014, 9115-9119, 9165-9169), in addition to applying the above instructions, student FTE's must also be prorated based upon hours attending if the program operates for less than 5 hours a day as described below.

A base of five hours per day is used for all special class programs. The student enrollment FTE for any special class program that operates less than five hours a day must be prorated using the ratio: "Program Hours Per Day/5.0 Hours Per Day". For example: 2/5 hours/5.0 hours = .50 FTE.

PROGRAM LENGTH	FRACTIONAL EQUIVALENT FOR 1.000 FTE	FTE BASE	PRORATED FTE TO BE REPORTED
5 hours/day	5/5 x	25.000 =	25.000
4 hours/day	4/5 x	25.000 =	20.000
3 hours/day	3/5 x	25.000 =	15.000
2 1/2 hours/day	2.5/5 x	25.000 =	12.500

Programs operating more than 5 hours/day will be considered 5 hr. programs for student FTE calculation purposes. Example: 5 1/2 hour/day 5/5 x 25.000 = 25.000

For Preschool Special Education Itinerant Teacher Programs (Program Code 9135) report FTE enrollment in accordance with Code Section 175.6 (a)(1) and (2) of the Commissioner's Regulations. Also report the number of One-Half Hour Sessions (Direct & Indirect) as requested on lines 10, 29, 49, 68.... Direct service is defined as specialized individual or group instruction provided by a certified special education teacher on an itinerant basis. Indirect service means consultation provided by a certified special education teacher to assist the child's regular or day care teacher in adjusting the learning environment and/or modifying their instructional methods to meet the individual needs of a preschool student with a disability.

For Preschool Related Services Only Programs (Program Code 9200), report FTE enrollment in accordance with Code Section 175.6 (a)(1) and (2) of the Commissioner's Regulations. The

number of One-Half hour sessions is not required for the Preschool Related Services Only Program (9200).

For Preschool Evaluations (Program Codes 9190 - 9194) report the combined total number of CPSE mandated initial evaluation components performed during the reporting period. Report this number under School Year Enrollment on the Section 4410 Placement line.

Guidance for the individual lines of SS-14:

Program Code: Enter the four-digit program code that were used on the previous schedules. No entry is required for DOH-Chapter 428 programs which are operated during the July-August or September-June session. Continue to be consistent in how programs are reported. For example, if other schedules reported the 9000 program first and then the 9010 program, report them on SS-14 in the same order.

Summer FTE of Enrollment by Funding Source:

§ 4408 Placement:

For programs coded 9000-9014, enter the FTE of the children who attended the July/August session. The FTEs should be calculated in accordance with Commissioner's Regulations Section 175.6 as outlined above. Each program needs to be separately reported.

§ 4410 Placement:

For programs coded 9100-9114, 9115-9119, 9135, 9160-9163, 9165-9169, 9200 and 9230, enter the FTE of the children who attended the July/August session. The FTEs should be calculated in accordance with Commissioner's Regulations Section 175.6 as outlined above. Each program needs to be separately reported.

Local Social Services District:

Enter the FTE of the enrolled children funded through Local Social Services Districts.

Other Placement:

Enter the FTE for any other students receiving funding other than § 4408 or § 4410 for the program that operated during July/August or September – June sessions. **This is where general education students that attend a special education program are reported.** Program codes 9160-9163 (Preschool Integrated), 9164 (Daycare) and 9300 (Early Intervention Integrated) should be reported here. The FTEs should be calculated in accordance

with Commissioner's Regulations Section 175.6 as outlined above. Each program needs to be separately reported.

Total Summer FTE of Enrollment by Funding Source:

Will calculate automatically. No data entry required.

Number of Days in Session:

Enter the number of days in the full-time program during July/August or September – June sessions. The July/August program must be at least **30** days and school-age programs are funded for only 30 days. The September-June school year must be at least 180 days.

Note: If the July/August program starts before the 4th of July, then the 4th of July holiday can be counted towards the 30-day requirement.

Total Care Days:

Will calculate automatically. No data entry required.

Number of One-Half Hour Sessions (Direct + Indirect):

For program code 9135 enter the total direct and indirect ½ hour sessions provided.

Actual Number of One-Half Hour SEIS and SEIT Units Provided:

Enter the actual IEP mandated ½ hour units of service provided for all Special Education Itinerant Services (SEIS) programs. Note: This information is for analysis purposes only and does not replace the billable units noted in **Number of One-Half Hour Sessions (Direct + Indirect)**.

Summer FTE of Enrollment by Classroom:

Approved Classroom Ratio (Students/Teachers/Aides):

For each program, enter the approved classroom ratio as noted on your SED program approval letter. If you have multiple classroom ratios, list them separately. Do not include 1:1 Aides here.

Classroom Ratios are reported as:

Example: Approved ratio is 6:1:2 (6 students maximum per every 1 teacher and 2 teacher aides). **Use periods in ratios when reporting.** For example, a 6:1:2 class would be reported as **6.1.2** on SS-14.

A sample SED program approval letter is available at Appendix C.

Note: It is important to understand that if your district wants to change the class size of any program, SED needs to approve the change in advance. Please contact them directly in advance of the new program starting.

Number of Classrooms:

Enter the weighted average number of classrooms, by program, operated for the approved classroom ratio reported on the **Approved Classroom Ratio** line.

To calculate the weighted average, do the following:

$((\text{Number of classrooms} \times \text{number of months at this number of classrooms}) + (\text{number of classrooms} \times \text{number of months at the second number of classrooms}) + (\text{etc.})) / 10\text{-month school year}$

So, for a district with 5 classrooms for 4 months and 4 classrooms for 6 months, the math would be: $((5 \times 4) + (4 \times 6)) / 10 = (20 + 24) / 10 = 4.4$ weight average classrooms.

The number of classrooms is separately reported for each classroom ratio configuration.

Generally, for the summer programs, the number of classrooms does not change, thus the number of classrooms can be directly reported without any further calculations necessary.

Student FTE:

For each program and classroom ratio, enter the full-time equivalent student enrollment for the number of classrooms room reported in the previous line. For example, if two 6:1:2 classrooms and one 12:1:(3+1) classroom were reported above, then the total number of FTEs in the two 6:1:2 classrooms would be combined and reported on one line and the total number of FTEs in the 12:1:(3+1) would be reported on a separate line.

Example of a completed Supplemental Schedule SS-14:

From our example we have noted the following previously:

Two 9000-Full Day Program classrooms of a 6:1:2 program. The enrollment of students in the program was 10.0 FTE as used in the calculation of program revenue in Supplemental Schedule SS-10. (The FTE used on Supplemental Schedule SS-10 Revenues and the FTEs reported on Supplemental Schedule SS-14 should agree.)

This was calculated:

Classroom #1:	FTE	Classroom #2:	FTE
Student A	1.000	Student 1	1.000
Student B	1.000	Student 2	1.000
Student C	.500	Student 3	1.000
Student D	.500	Student 4	1.000
Student E	1.000	Student 5	1.000
Student F	1.000	Student 6	0.000 (did not attend)
Total	5.000	Total	5.000

Two 1:1 Teacher Aides.

See the following page for how this information would be reported on Supplemental Schedule SS-14.

Supplemental Schedule SS-14 Student FTE Enrollment

	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			
DOH - Chapter 428 - Early Intervention		2	
Section 4408 (Article 89) District Placement		3	10.000
Section 4410 (Ages 3-4) District Placement		4	
Local Social Services District		5	
Other Placement		6	
Total SUMMER FTE Enrollment by Funding Source		7	10.000
Number of Days in Session		8	30
Total Care Days		9	300
Number of One-Half Hour Sessions (Direct and Indirect)		10	
Actual Number of One-Half SEIS or SEIT Units Provided		10a	
SUMMER FTE of Enrollment by Classroom			
Approved Classroom Ratio (Students.Teachers.Aides)		11	6.1.2
Number of Classrooms		12	2
Student FTE		13	10.000
Approved Classroom Ratio (Students.Teachers.Aides)		14	
Number of Classrooms		15	
Student FTE		16	
Approved Classroom Ratio (Students.Teachers.Aides)		17	
Number of Classrooms		18	
Student FTE		19	
Total SUMMER FTE of Enrollment by Classroom		20	10.000
SCHOOL YEAR FTE of Enrollment by Funding Source			
Section 4402 (Article 89) District Placement		21	
DOH - Chapter 428 - Early Intervention		22	
Section 4410 (Ages 3-4) District Placement		23	
Local Social Services District		24	
Other Placement		25	
Total SCHOOL YEAR FTE of Enrollment by Funding Source		26	
Number of Days in Session		27	
Total Care Days		28	
Number of One-Half Hour Sessions (Direct and Indirect)		29	
Actual Number of One-Half SEIS or SEIT Units Provided		29a	
SCHOOL YEAR FTE of Enrollment by Classroom			
Approved Classroom Ratio (Students.Teachers.Aides)		30	
Number of Classrooms		31	
Student FTE		32	
Approved Classroom Ratio (Students.Teachers.Aides)		33	
Number of Classrooms		34	
Student FTE		35	
Approved Classroom Ratio (Students.Teachers.Aides)		36	
Number of Classrooms		37	
Student FTE		38	
Total SCHOOL YEAR FTE of Enrollment by Classroom		39	

Student count would include in-district students and any out-of-district children attending your in-district program.

Should agree

	Account	DP Code 21	Amount
<u>List Of Program Codes (RSU Appendix H)</u>			
PROGRAM NAME (1)			
1:1 Aide Program			
PROGRAM CODE (Enter at Item 1)		1	9230
SUMMER FTE of Enrollment by Funding Source			
DOH - Chapter 428 - Early Intervention		2	
Section 4408 (Article 89) District Placement		3	2
Section 4410 (Ages 3-4) District Placement		4	
Local Social Services District		5	
Other Placement		6	
Total SUMMER FTE Enrollment by Funding Source		7	2
Number of Days in Session		8	30
Total Care Days		9	60
Number of One-Half Hour Sessions (Direct and Indirect)		10	
Actual Number of One-Half SEIS or SEIT Units Provided		10a	
SUMMER FTE of Enrollment by Classroom			
Approved Classroom Ratio (Students.Teachers.Aides)		11	
Number of Classrooms		12	
Student FTE		13	
Approved Classroom Ratio (Students.Teachers.Aides)		14	
Number of Classrooms		15	
Student FTE		16	
Approved Classroom Ratio (Students.Teachers.Aides)		17	
Number of Classrooms		18	
Student FTE		19	
Total SUMMER FTE of Enrollment by Classroom		20	
SCHOOL YEAR FTE of Enrollment by Funding Source			
Section 4402 (Article 89) District Placement		21	
DOH - Chapter 428 - Early Intervention		22	
Section 4410 (Ages 3-4) District Placement		23	
Local Social Services District		24	
Other Placement		25	
Total SCHOOL YEAR FTE of Enrollment by Funding Source		26	
Number of Days in Session		27	
Total Care Days		28	
Number of One-Half Hour Sessions (Direct and Indirect)		29	
Actual Number of One-Half SEIS or SEIT Units Provided		29a	
SCHOOL YEAR FTE of Enrollment by Classroom			
Approved Classroom Ratio (Students.Teachers.Aides)		30	
Number of Classrooms		31	
Student FTE		32	
Approved Classroom Ratio (Students.Teachers.Aides)		33	
Number of Classrooms		34	
Student FTE		35	
Approved Classroom Ratio (Students.Teachers.Aides)		36	
Number of Classrooms		37	
Student FTE		38	
Total SCHOOL YEAR FTE of Enrollment by Classroom		39	

No classroom
ratio data is
reported for
1:1 Aide
Program

Although not required, SED recommends that the 9015 programs be reported.

Only “Number of One-Half Hour Sessions (Direct and Indirect)” needs to be completed on SS-14, if this program is reported in the Supplemental Schedules. Below is an example of a 9015 program with 42 ½ hour Related Services sessions provided during the July/August program.

Supplemental Schedule SS-14 Student FTE Enrollment

	Account	DP Code 21	Amount
List Of Program Codes (RSU Appendix H)			
PROGRAM NAME (1)			
9015 A-D ½ Hour Sessions			
PROGRAM CODE (Enter at Item 1)	1		9015
SUMMER FTE of Enrollment by Funding Source			
DOH - Chapter 428 - Early Intervention	2		
Section 4408 (Article 89) District Placement	3		
Section 4410 (Ages 3-4) District Placement	4		
Local Social Services District	5		
Other Placement	6		
Total SUMMER FTE Enrollment by Funding Source	7		
Number of Days in Session	8		
Total Care Days	9		
Number of One-Half Hour Sessions (Direct and Indirect)	10		42
Actual Number of One-Half SEIS or SEIT Units Provided	10a		
SUMMER FTE of Enrollment by Classroom			
Approved Classroom Ratio (Students.Teachers.Aides)	11		
Number of Classrooms	12		
Student FTE	13		
Approved Classroom Ratio (Students.Teachers.Aides)	14		
Number of Classrooms	15		
Student FTE	16		

Preparing SS-16 – Detail of Administrative, Direct Care and Facilities Costs

Note: This schedule only needs to be completed on a program code basis for the programs’ expenditures that are reported in a Special Aid Fund expenditure account other than the appropriate Special Aid Fund account codes. This means outside of the F2252 account codes for the Preschool 12-month (\$4410) program and outside of the F2253 account codes for the School Age July/August (\$4408) program.

This form would be used if there were any expenditures reported on Supplemental Schedule SS-10 and/or SS-11 on the lines titled “Other Expenditures Reported in the Special Aid Fund”.

What kind of expenditures could be reported on the “Other Expenditures Reported in the Special Aid Fund” line?

A utilities allocation can be reported here for items like s, water, electric and heat. This may be calculated using the Grants Finance Restricted Indirect Cost percentage for your district. (This is usually about 2% of costs.)

Note: All expenditures that are claimed on any of the Supplemental Schedules SS-10 through SS-16 need to be reported in the Special Aid Fund. Those not coded to the F2251, F2252 or F2253, but included in some other account(s) in the Special Aid Fund would be listed on Supplemental Schedule SS-16.

Supplemental Schedule SS-16
Detail of Admin. Direct Care and Facility Costs: Claim Year - Page 1

DP Code 23

	Prog Code	Select a Type	Dollar Amount	Select a Program	If Allocation Used, Indicate Method	ST-3 Acct Code (Special Aid Fund Only)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Once finished with SS-10 through SS-16, remember to run the RSU Edit Report and submit the Supplemental Schedules to SED.

Appendix A – List of Position Codes for Supplemental Schedule SS-13

See: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/
for the most recent guidance in Appendix R of the NYS Consolidated Fiscal Reporting & Claiming Manual

Below is a numeric list of position title codes:

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITION
SUPPORT STAFF		
101	Food Service Worker	All individuals associated with the supervision, preparation or production of food. Job titles may include: Baker, Butcher, Canteen Worker, Chef, Cook, Assistant Cook, Dietician, Dining Room Worker, Dishwasher, Food Manager, Assistant Food Manager, Kitchen Worker, Wait Staff. OASAS, OMH & OPWDD: Use Code 336 for Dietician/Nutritionist
102	Housekeeping and Maintenance	All individuals associated with the maintenance, cleaning and repair of the physical environment of a building. Job titles may include: Boiler Engineer, Carpenter, Chief Engineer, Cleaner, Custodian, Domestic Worker, Electrician, Engineer, Facility Related Workers, Foreman, Groundskeeper, Handyman, Housekeeper, Housekeeping Supervisor, Janitor, Maintenance Engineer, Maintenance Supervisor, Mason, Matron, Mechanic, Painter, Plumber, Porter, Supervisor of Physical Plant Operations.
104	Transportation Worker	All individuals engaged in maintaining the vehicles for or providing or supervising the transportation of program participants. Job titles may include: Attendant, Bus Monitor, Driver, Escort, Transportation Aide, Transportation Coordinator, Transportation Supervisor, Transportation Worker.
105	Security	All individuals engaged in providing or supervising the security of a building. Job titles may include: Caretaker, Security Officer, Watchman.
190	Other Support Staff	All individuals engaged in providing or supervising other support services not listed in the 100 series. Job titles may include: Audio-Visual, Receiving Clerk, General Labor, etc.
DIRECT CARE STAFF		
201	Mental Hygiene Worker (not for OMH CR) (Does not apply to SED)	All individuals engaged in providing non-discipline specific services which involve the training of ADL skills; provide personal care to program participants; promote habilitation and/or rehabilitation. Job titles may include Habilitation Specialist, Residence Counselor, House Parents, ADL Specialist, Instructor and Trainer, Residence Staff, Relief Staff, House Apartment Worker.
202	Residence/Site Worker (Does not apply to SED)	All individuals engaged in supervising non-discipline specific services which involve the training of ADL skills; provide personal care to program participants; promote habilitation and/or rehabilitation. Individuals in this position title do not perform any other administrative duties beyond the direct supervision of Direct Care staff. If other administrative functions are performed, allocate that portion associated with these functions using position code 501 or 502. Job titles may include Residence Director, Residence Manager, Hostel Manager, Residence Coordinator, Site Manager.
203	Counselor (OMH CR Only)	All individuals who perform this role as defined in the OMH Community Residence Program Model.
204	Manager (OMH CR Only)	All individuals who perform this role as defined in the OMH Community Residence Program Model.
205	Senior Counselor (OMH CR Only)	All individuals who perform this role as defined in the OMH Community Residence Program Model.
206	Supervisor (OMH CR Only)	All individuals who perform this role as defined in the OMH Community Residence Program Model.

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITION
207	Developmental Disabilities Specialist QIDP – Direct Care (OPWDD Only)	All individuals not included within another listed title with at least a Bachelor's degree in an appropriate field or one year of experience working with developmentally disabled persons engaged in providing or supervising services to program participants and their families. Job titles may include: Habilitation Specialist, Residence Counselor.
208	Certified Recovery Peer Advocate – CRPA and CRPA – Provisional (OASAS and OMH Only)	A person holding an active CRPA certification and is functioning in a professional peer role in a program.
209	Family Support Navigator (OASAS Only)	A person who helps families navigate systems, learn from lived experience of other families, and provides informational and educational support.
210	Peer Professional – Non-CRPA (OASAS Only)	A person who does not hold a CRPA certification or may hold a certification other than CRPA or no certification and is functioning in a professional peer role in a program.
211	Volunteer Coordinator (OASAS Only)	A person who manages all elements of individuals that are volunteering within the organization.
213	Paraprofessional – Social Services (SED Only)	All individuals under the immediate supervision and direction of a supervisor or caseworker and performs various support activities of case work services. Job title may include: Case Aide, Group Worker, Intern-Social Services, Family Advocate/Therapist.
215	Supervising Teacher (SED Only)	Provides for direct supervision of teachers. Certified Special Education teacher serving as a teacher 50 percent or more of his or her assignment in such capacity. Pursuant to Part 80 of the Regulations of the Commissioner of Education, a school administrator and supervisor serving greater than 25% (10 periods/week) of his or her assignment in any administrative or supervisory position must have valid administrative certification. If supervising more than 50 percent of assignment, see Code 518. For SEIT programs, the time a teacher spends performing the duties of a SEIT teacher must be reported using code 218 and the time a teacher spends directly supervising SEIT teachers must be reported using code 518.
218	Teacher – Special Education	A certified teacher who provides specialized instruction to students with disabilities.
220	Teacher – Physical Education	Self-explanatory.
222	Teacher – Other	A teacher performing functions not otherwise coded. Job titles may include teachers of: Drama, Home Economics, Industrial Arts, Keyboarding. See codes 263, 269, 270, 271, 272, 273 and 274 for other specialized teachers.
224	Teacher – Substitute (SED Only)	Self-explanatory. This is not a permanent position but is maintained on payroll records.
225	Teacher – Speech Certified (SED Only)	Certified as Teacher of Speech and Hearing Handicapped or Teacher of Deaf and Hearing Impaired.
227	Teacher – Coverage/Floating (SED Only)	An individual who covers sick days on a regular basis as a permanent position or as an extra teacher. The position is maintained on payroll records.
228	Teacher Aide	Assists teachers in non-teaching duties such as managing records, materials and equipment, attending to the physical needs of students and supervising students.
230	Teacher Aide/Assistant – Substitute	An individual who covers sick days of teacher aide or teacher assistant personnel. This is not a permanent position but it is maintained on payroll records.

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITION
232	Teacher Assistant	An individual who, under the supervision of a certified teacher, assists in such duties as working with individual students or groups of students on special instructional projects, providing teachers with information about students, assisting students in the use of instructional resources, assisting teachers in the development of instructional materials and assisting in instructional programs.
236	Guidance Counselor (SED Only)	Self-explanatory. Job titles may include: School Counselor, Vocational Counselor.
237	Curriculum Coordinator (SED Only)	A certified administrator or certified Special Education teacher with five years teaching experience who is knowledgeable about the New York State Learning Standards and responsible for ensuring that the program's curriculum is developed and aligned to such Standards. Monitors implementation of the curriculum, oversees curriculum training, and any curriculum adaptations.
238	IEP Coordinator (SED Only)	<p>A certified or licensed individual in one of the job titles below who is responsible for ensuring that IEP recommendations are implemented and that each service provider responsible for implementation of a student's IEP is aware of his or her IEP responsibilities, including specific accommodations, program modifications, supports and/or services for the student, prior to implementation of such program. Serves as a liaison to the school district Committee on Special Education.</p> <p>Job Titles: Certified Special Education Teacher, School or Licensed Psychologist, Social Worker (Licensed or Master's Level), or Certified Administrator.</p>
243	Behavioral Support Staff (SED Only) Replaces Crisis Intervention Worker	An individual with less than a Master's degree who assists in the implementation of positive behavioral interventions, supports and services.
254	Job Coach/Employment Specialist (OMH & OPWDD Only) (SED - See Codes 255 and 257)	An individual who is responsible for the provision of intensive or extended training related services and supports necessary to obtain employment in the community or for the development of employment opportunities with business and industry.
255	Transition Coordinator (SED Only)	Conducts Level 1 Vocational Assessment, participates in development of transition plans, coordinates school and local resources to provide vocational opportunities, develops post-secondary linkages, and works with ACCES's Vocational Rehabilitation Offices to coordinate vocational assessments beyond Level 1.
257	Transition Specialist (SED Only)	Conducts and monitors implementation of transition services on a student's IEP, such as training, education, employment, and where appropriate, independent living skills. May include direct assistance to persons in supported employment placements or other job experiences and to their employer, under the direction of a special education teacher, social worker or psychologist.
260	Teacher – Non-Disabled (SED Only)	Self-explanatory. (For use in Preschool Integrated Programs).
263	Teacher – Blind and/or Deaf (SED Only)	Teacher who provides special education services to students with disabilities who are blind and/or deaf. Job titles include teachers certified as Teacher of the Blind and Partially Sighted, Teacher of the Visually Impaired, Teacher of the Deaf, Teacher of the Hard of Hearing, or Teacher of the Deaf/Blind.

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITION
265	Paraprofessional – Non-Disabled (SED Only)	Self-explanatory. (For use in Preschool Integrated Programs). Includes Non-Disabled Teacher Aides and Assistants.
266	Peer Specialist (OMH Only)	Peer Specialists work with residents to facilitate the individual's recovery process.
267	Counselor – Alcoholism and Substance Abuse (CASAC) (Does not apply to SED)	An individual credentialed by the New York State Office of Alcoholism and Substance Abuse Services.
268	Counseling Aide/Assistant – Alcoholism and Substance Abuse (Does not apply to SED)	An individual functioning as defined for Alcoholism and Substance Abuse Counselor under supervision but who does not have a credential issued by the Office of Alcoholism and Substance Abuse Services.
269	Teacher – Art	Teacher who is certified to provide art education to meet Part 100 program and units of credit requirements.
270	Teacher – Music	Teacher who is certified to provide music education to meet Part 100 program and units of credit requirements.
271	Teacher – Technology	Teacher who is certified by SED to provide technology studies to meet Part 100 program and units of credit requirements.
272	Teacher – Foreign	Teacher who is certified by SED to provide foreign language to meet Part 100 program and units of credit requirements.
273	Teacher – Resource Room	Certified special education teacher that provides resource room services consistent with a student's Individual Education Program (IEP).
274	Teacher – Reading	Teacher who is certified in reading by SED to provide reading instruction.
290	Other Direct Care Staff	Anyone not listed in the 200 series engaged in providing direct care services.
CLINICAL STAFF		
301	Case Manager (Does not apply to SED)	Supervises the implementation of each individualized program, monitors services received, records progress and initiates required periodic reviews. Job title may include: Client Coordinator.
305	Counselor – Rehabilitation (Does not apply to SED)	All individuals who have a degree in rehabilitative counseling from a program approved by the State Education Department or with current certification by the Commission on Rehabilitation Counselor Certification.
309	Developmental Disabilities Specialist/Habilitation Specialist QIDP – Clinical (OPWDD Only)	All individuals not included in otherwise listed titles with at least a Bachelor's degree in an appropriate field from an accredited program and specialized training or one year experience working with developmentally disabled persons engaged in providing or supervising services to program participants and their families.
312	Emergency Medical Technician (Does not apply to SED)	An individual certified by the New York State Department of Health for a period of three years as being qualified in all phases of medical emergency technology including, but not limited to communications, first aid, equipment maintenance, emergency room techniques and procedures, patient handling and positioning, and knowledge of procedures and equipment used for obstetrics, respiratory and cardiac emergencies who has passed an examination in the regular and advanced American Red Cross first aid courses and other training as required by the Commissioner of Health.

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITION
313	Intensive Case Manager (OMH Only)	An individual who will engage clients through outreach, monitor and coordinate evaluations and assessments to identify client needs, coordinate and participate with clients in the development of a service plan, provide coordination and assistance in crisis intervention and stabilization, assist in achieving service plan objectives, independence and productivity through "on the street" support, training and assistance in use of personal and community resources, assist in developing community supports and networks and advocate for changes in the system.
314	Intensive Case Manager/Coordinator (OMH Only)	In addition to the duties of the Intensive Case Manager, the Coordinator is responsible for supervising the Intensive Case Manager, monitoring the service dollars plan and expenditures, and negotiating with provider agencies for the care of clients.
315	Nurse Practitioner/Nursing Supervisor	Licensed professional nurse who has advanced certification through the American Nurses Association in a clinical specialty area or who has completed a program registered by SED and received a certification of completion in a clinical specialty area relevant to the treatment of the disability being treated.
316	Nurse – Licensed Practical	Licensed as a practical nurse by SED. Under the supervision of a supervisory nurse or registered nurse, the LPN administers prescribed medication and treatment to persons and assists in carrying out the planned health care program and maintenance of health records.
317	Nurse – Registered	Licensed as a registered nurse by SED. Under the supervision of a physician or a supervising nurse, this person provides direct treatment and dispenses prescribed medication. (The supervision requirement above does not apply to SED)
318	Psychiatrist	Licensed as a physician by SED and certified or eligible to be certified by the American Board of Psychiatry and Neurology. Responsible for providing psychiatric services, including diagnosis and prognosis for purposes of determining appropriate placement services. Also counsels other appropriate staff regarding individual therapy. Use of this title for SED is limited to consulting psychiatric services and not for the direct provision of psychiatric services.
319	Physician's Assistant (SED - Allowed in 9190 Program Only)	Licensed and registered as such by SED and whose practice is in conformity with Section 3701 of the Public Health Law.
320	Physician – M.D. (SED – Allowed in 9190 Program Only)	Licensed by SED as a physician in general practice or specialized medicine.
321	Psychologist (Licensed)	Licensed as a psychologist by SED. Performs duties associated with the diagnosis and treatment of persons, including administering and interpreting projective and other psychological tests.
322	Psychologist (Master's Level)/ Behavioral Specialist	Individuals who have at least a Master's degree in psychology working in accordance with the exemptions found in Article 153, Title 8 of the Education Law.
323	Psychology Worker/Other Behavioral Worker	Individuals with less than a Master's degree in psychology working in accordance with the exemptions found in Article 153, Title 8 of the Education Law who assist in the implementation of positive behavioral interventions, supports and services.
324	Social Worker – Licensed (LMSW, LCSW)	Individuals, who are licensed in this discipline by SED and who are engaged in the provision of routine social work. LCSW must meet the additional educational experience and examination requirements as mandated.
325	Social Worker – Master's Level (MSW)	Individuals with a Master's degree in social work who are not licensed by SED but who are engaged in the provision of routine social work.

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITION
327	Licensed Mental Health Counselor (OASAS & OMH Only)	Individuals licensed as a Licensed Mental Health Counselor by the NYS Education Department. These individuals use assessment instruments, provide mental health counseling and psychotherapy, clinical assessment and evaluation, treatment planning and case management, prevention, discharge and aftercare services.
328	Licensed Psychoanalyst (OMH Only)	Individuals licensed as a Licensed Psychoanalyst by the NYS Education Department. These individuals use assessment instruments and mental health counseling and psychotherapy to identify, evaluate and treat dysfunctions and disorders for the purpose of providing appropriate psychoanalytic services. Psychoanalysts use the relationship between the patient and the analyst as an essential tool to promote emotional growth and healthy functioning through changes in the patient's character.
330	Therapist – Recreation	Individuals who have a Bachelor's or Master's degree in therapeutic recreation from a program approved by SED or a registration in this discipline by the National Therapeutic Recreation Society.
332	Therapist – Activity/Creative Arts	Provide, supervise or direct professional activity or creative arts therapy services (music, art, dance, etc.) and hold at least a Bachelor's degree and, where applicable, are certified by SED or a recognized national professional organization.
333	Therapist – Occupational	Individuals licensed in this discipline by SED.
334	Therapist – Physical	Individuals licensed in this discipline by SED.
335	Therapist – Speech	Individuals licensed in this discipline by SED.
336	Dietician/Nutritionist (Does not apply to SED)	An individual responsible for the planning of nutritionally balanced meals or overseeing special diets as prescribed by a physician.
337	Therapy Assistant/ Activity Assistant	An individual performing functions defined as teachers or therapists not otherwise coded.
339	Nurse's Aide/Medical Aide	Under the supervision of the professional staff, assists in performing routine duties.
340	Behavior Intervention Specialist 1 (OPWDD Only)	An individual who assists in the implementation of behavior interventions, supports and services. This position requires a Master's from a clinical field of psychology, social work or applied psychology and training in assessment; or BCBA and Master's in behavior analysis or closely related field; or a NYS license in mental health counseling with appropriate experiences.
341	Behavior Intervention Specialist 2 (OPWDD Only)	An individual who assists in the implementation of behavior interventions, supports and services. This position requires a BCBA and Master's in behavior analysis or closely related field; or a Master's in clinical treatment field or NYS license in mental health counseling and have approved specialized training in FBAs and BSPs; or Bachelor's in human services field, and experience, and is actively working towards graduate degree in applied psychology, social work or special education.
342	Clinical Coordinator (Does not apply to OPWDD)	Responsible for overseeing clinical aspects of the program, including staff supervision and case review.
343	Intake/Screening (Does not apply to SED)	An individual who is responsible for initial assessment, screening and referral of persons presented for admission
344	Marriage and Family Counselor/Therapist (Does not apply to SED)	An individual responsible for providing assessment or counseling services to more than one member of the family in the same session or where applicable, licensed as a marriage and family therapist.
345	Prevention/Education (OASAS Only)	An individual providing alcohol information education, training and program technical assistance to the community, schools, parents, young people, special target populations and other health and human service prevention and treatment providers.

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITION
346	Identification/ Information Referral (OASAS Only)	An individual who identifies persons with problems that may be associated with alcohol use, provide screening and, when needed, information to accept a referral for assessment of appropriate treatment services.
347	Staff Training (Program/Site) (OPWDD & SED Only)	An individual responsible for training of program participant care staff in the areas of counseling, record keeping, case management, etc.
349	Utilization Review/ Quality Assurance (Program/Site) (OPWDD Only)	An individual responsible for monitoring adequacy and/or appropriateness of program participant services and for compliance with all applicable federal, state and local laws, regulations and policies.
350	Pharmacist (Does not apply to SED)	Licensed by SED and responsible for dispensing medications.
351	Service Coordinator Medicaid Service Coordination (OPWDD Only)	An individual who provides MSC services in accordance with participant's Service Coordination Agreement and Individualized Service Plan (ISP). MSC service coordinators must meet the qualifications identified in the Medicaid Service Coordination Vendor Manual.
352	Residential Treatment Facility (RTF) Transition Coordinator (OMH Only)	An individual responsible for providing case management services for a child within the RTF; linking the child to local treatment and support at the time of discharge from the RTF; and providing time limited support to the child and family following discharge from the RTF to ensure a successful transition to a community setting.
353	MD on call for OMH RTF Restraint Reviews (OMH Only)	OMH Residential Treatment Facilities are required to provide 24-hour coverage of a physician to review the need for Restraint of a child. This code should only be used after the normal working hours of the RTF's physician(s), and should only be used on Schedule CFR-4A.
354	Crisis Prevention Specialist (OMH RTF Only)	This individual will be responsible for the coordination of all aspects of training, mentoring and ongoing monitoring of crisis prevention activities. The Crisis Prevention Specialist, in close collaboration with the RTF Director, will be charged with achieving a significant reduction in the number/duration of physical holds with the ultimate goal of the elimination of the use of restraint.
355	Student (OMH Only)	Student who is participating in a program approved by the NYS Education Department that leads to a degree or license in one of the professional disciplines. Students must be supervised and evaluated in accordance with a signed agreement between a provider and a NYS Education Department approved educational program, and pursuant to a provider's policies and procedures for student placements and clinical supervision.
356	Early Recognition Specialist (ERS) (OMH Only)	An individual who supports the early identification of childhood mental illness through the creation and maintenance of productive partnerships, community outreach, child and family engagement, active parental consent and carrying out a community-wide plan for early identification. This position requires as minimum education requirement, a bachelor's degree in a major or concentration of social work, psychology, nursing, rehabilitation, education, occupational therapy, physical therapy, recreation or recreation therapy, counseling, community mental health, child and family studies, sociology, speech and hearing; or a NYS teacher's certificate for which a bachelor's degree is required; or NYS licensure and registration as a Registered Nurse and a bachelor's degree. It is also expected that the individual will have a minimum of two years (with a master's degree or higher) or four years (with a bachelor's degree) of experience providing direct services to children with emotional disturbance and their families.

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITION
357	Broker – Start-Up and Support (Does not apply to SED)	This title is used for all variants of Consolidated Supports and Services (CSS) and Self-Directed services. The Broker assists the individual to develop and maintain a complete and approvable CSS Plan/Self-Directed Budget taking into account the desired value outcomes.
390	Other Clinical Staff/Assistants	All individuals engaged in providing, supervising or specifically directing clinical services who are not included in the 300 series. Includes Dentistry, Radiology, Lab, Central Medical Supply.
PRODUCTION STAFF		
400	Production Staff (Does not apply to SED)	An individual engaged in providing, supervising or specifically directing production services including, but not limited to such titles as Production Manager, Workshop Supervisor, Warehouse Worker, Production Worker, Floor Supervisor, Contract Procurement Specialist, etc. Specify the title on Schedule CFR-4 and use this code number.
PROGRAM ADMINISTRATION STAFF		
501	Program or Site Director	An individual responsible for the overall direct administration of: 1) a specific program type that operates at more than one site; or 2) multiple program types at a single site; or 3) a specific program type at a single site.
502	Assistant Program or Assistant Site Director	Assists either the Program Director or the Site Director in the direct administration of a specific program type. Job title may include: Assistant Education Director.
505	Office Worker (Program Administration)	Responsible for record-keeping, billing, correspondence and general office duties. Job titles may include Bookkeeper, Clerk, Receptionist, Secretary and Typist.
506	Accountant (Program Administration)	Responsible for the establishment and maintenance of the program's systematic fiscal transactions for the agency. This position title does not include consultants.
509	Marketing (Program Administration) (Does not apply to SED)	An individual responsible for promoting the program's services for the primary purpose of increasing facility utilization.
510	Program Research/ Evaluation (Does not apply to SED)	Responsible for conducting ongoing evaluation or research.
511	CSE/CPSE Chairperson (SED Only)	A certified or licensed individual in one of the job titles below who serves as the chairperson of the Committee on Special Education (CSE) or Committee on Preschool Special Education (CPSE). Individuals must be qualified to provide or supervise special education and be knowledgeable about the general education curriculum and the availability of special education resources. Job Titles: Certified Special Education Provider (e.g., teacher or related service provider), Certified School Psychologist, Licensed Psychologist, Certified Administrator.
513	Supervisor – Social Services (SED Only)	Staff who directly supervise or assist in the supervision of the provision of Clinical Services, Social Services, or Educational Related Services. May also include Supervising Teacher, Head Teacher.
514	Principal of School (SED Only)	Self-explanatory.
515	Assistant Principal (SED Only)	Self-explanatory.
516	Coordinator/Education Department Head (SED Only)	Self-explanatory. Job titles may include: Program Specialist, Director of Program Development, Program Coordinator/Manager.

CODE NUMBER	POSITION TITLE/ JOB TITLE (S)	DEFINITION
518	Supervising Teacher (SED Only)	Provides for direct supervision of teachers. Certified administrator or supervisor of special education programs if serving more than 50 percent of his or her assignment in such capacity. Pursuant to Part 80 of the Regulations of the Commissioner of Education, a school administrator and supervisor serving greater than 25% (10 periods/week) of his or her assignment in any administrative or supervisory position must have valid administrative certification. For SEIT programs, all the time a teacher spends directly supervising SEIT teachers must be reported using this code. Certification requirements detailed above apply.
520	Staff Training (Program Administration)	An individual responsible for the training of program staff. (OPWDD and SED: Use Code 347).
521	Utilization Review/Quality Assurance (Program Administration)	An individual responsible for monitoring the adequacy and/or appropriateness of program participant services and for compliance with all applicable federal, state and local laws, regulations and policies. (OPWDD: Use Code 349)
590	Other Program Administration Staff	Any program administration staff not listed in the 500 series. Job title may include: Supported Employment Coordinator.
AGENCY ADMINISTRATION STAFF		
CODE NUMBER	POSITION TITLE/ JOB TITLE (S)	DEFINITION
601	Executive Director/Chief Executive Officer	Responsible for the overall administration of the agency. This position is usually appointed by and is under the general direction of the governing board of the agency.
602	Assistant Executive Director	Assists the Executive Director in the overall administration of the agency and acts on their behalf when necessary.
603	Comptroller/Controller	Responsible for overall fiscal management of the agency. Also includes Business Official, Director of Finance.
604	Director of Division	Responsible for overseeing a major segment of functions for the agency. Also includes Director of Admissions, Director of Purchasing, Director of Human Services, Director of Personnel, Director of Public Relations, Director of Data Processing
605	Office Worker (Agency Administration)	Responsible for agency-wide record-keeping, billing, correspondence and general office duties. Job titles may include Bookkeeper, Clerk, Receptionist, Secretary and Typist.
606	Accountant (Agency Administration)	Responsible for the establishment and maintenance of the agency's systematic fiscal transactions and preparation of financial statements for the agency. This position title does not include consultants.
609	Computer/Data/Statistical Specialist	Responsible for developing computer applications and/or provision of computer support.
610	Community Relations	Responsible for activities designed to present a positive public image of the agency/program.
612	Administrative Assistant	This position functions primarily as assistant to agency management in the performance of such activities as communications with internal or external parties, preparation of written work, liaison work, etc.
614	Marketing (Agency Administration)	An individual responsible for promoting the agency's services.
620	Staff Training (Agency Administration)	An individual responsible for training of agency staff.
621	Utilization Review/Quality Assurance (Agency Administration)	An individual responsible for monitoring the adequacy and/or appropriateness of the agency's services and for compliance with all applicable federal, state and local laws, regulations and policies
690	Other Agency Administration Staff	Includes all miscellaneous administration titles not included in the 600 series.

Appendix B – Directions for Locating Your District’s Prospective/Recon Rates

1. Go to: http://www.oms.nysed.gov/rsu/Rates_Methodology/
2. The page will look like:

The screenshot shows the NYSED.gov website. At the top, there is a logo for NYSED.gov and a search bar labeled "Search Rate Setting Unit". Below the logo is a red banner with the text "NEW YORK STATE EDUCATION DEPARTMENT". Underneath the banner is a navigation menu with links: "About NYSED", "Program Offices", "News Room", "Business Portal", "Finance & Business", and "Policy & Guidance". The main heading is "Rate Setting Unit". On the left side, there is a sidebar with 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 contains a list of links under the heading "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", and "County Related Services Rates".

3. Select “Prospective/Recon/Audit and scroll down to the Certified Tuition Rates by County:

The screenshot shows the "Certified Tuition Rates by County" page. It includes a heading "Certified Tuition Rates by County" and a subheading "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." Below this is a form with the following fields:

Select County Desired:	ONTARIO
Enter Rate Year Desired:	2017-18
Select Rate Type(s) to Display:	<div>Rate Type</div> <div><input checked="" type="radio"/> RECON and PROSP (In date order of Most Recently Certified)</div> <div><input type="radio"/> RECON Only</div> <div><input type="radio"/> PROSP Only</div>

At the bottom right of the form are buttons for "Display" and "Reset".

4. Select the county your district is in and the year desired. Leave Rate Type at “RECON and PROSP (In date order of Most Recently Certified).” Click on “Display.”
5. Scroll down to your district. You will see Rate Type (Prospective/Reconciled), Program Code and Approved Rate(s). For example:

CERTIFIED TUITION RATES FOR V

School Name				School Code	
Rate Type	Program	Version	Date	Cert 2 Mo	Cert 10 Mo
PROSP	9010	CURR	2018-02-28	\$1,207.00	\$0.00
PROSP	9000	CURR	2018-02-28	\$3,423.00	\$0.00

(Note: Rates are for Summer 2017 Program in this example)

The Prospective Rate is generated based on the Supplemental Schedules submitted in prior years. This rate is used originally to reimburse for students who attended the summer program.

After the program is run for the summer, the actual costs are reported with the ST-3 for the following September. For example, Summer 2018 was reported with the ST-3 for June 30, 2019, due by September 2, 2019. Based on the costs reported in the ST-3, the Reconciliation Rate is generated. If the actual costs generate a rate that is within 1% of the Prospective Rate, then the Prospective Rate is used as the Reconciliation Rate. For many districts, this is the case. This is due to the Prospective Rate having been capped based on cost growth screens and the final actual costs coming in even higher, then the approved amount would be capped at the Prospective Rate.

In the example above, the original estimated rate (Prospective Rate) was \$1,207 for the 9010 ½ Day Program and was \$3,423 for the 9000 Full Day Program. Caution should be taken when reviewing less than Full Day Programs as the rates listed here are for Full Day Programs.

Since this program was for 2-1/2 hours a day, the approved rate of \$1,207 must be multiplied by .50 (2-1/2 hours / 5 hours Full Day Program). This would generate a \$603.50 rate (rounded up to \$604).

For Ontario County for Summer 2017, the 1:1 Aide Rates was \$103.81/day. \$103.81 x 30-day program totals to \$3,114.30, rounded down to \$3,114.

We can see these rates in STAC:

Date 01/06/20 Time 04:20 New York State Education Department

Go to Menu

Summer Placement Verification Screen

School Year **1718** CSE District

Get Providers

First 4 Letters of Last Name (Optional) Get AVL

☐ Unverified
☐ Verified
☒ All Records

Last and First Name	Half	Program	Service	1to1	Aide	FTE	Rate	Cost	Verify
STAC-ID Rec DOB	Time	Code	Type	100%	50%	From To Days			
A		9010-A	EDUC	N	N	07/10/17 08/18/17 1.000	604	604	<input checked="" type="checkbox"/>
		9010-B	EDUC	Y	N	07/10/17 08/18/17 1.000	2,593	2593	<input checked="" type="checkbox"/>
		9010-B	EDUC	Y	N	07/10/17 08/18/17 1.000	2,593	2593	<input checked="" type="checkbox"/>
C		9000-A	EDUC	Y	N	07/10/17 08/18/17 1.000	6,537	6537	<input checked="" type="checkbox"/>
		9000-A	EDUC	N	N	07/10/17 08/18/17 1.000	3,423	3423	<input checked="" type="checkbox"/>
B		9010-A	EDUC	N	N	07/10/17 08/18/17 1.000	604	604	<input checked="" type="checkbox"/>
		9010-B	EDUC	Y	N	07/10/17 08/18/17 1.000	2,593	2593	<input checked="" type="checkbox"/>

Required for Inquiry View Submit

A = Student attended the 9010 ½ Day Program. Full Rate was \$1,207. (See chart on previous page for approved rate). Pro-rated rate based on 2-1/2 hour program is \$604.

B = Student attended the 9000 Full Day Program. Full Rate was \$3,423. (See chart on previous page for approved rate).

C = Student attended the 9000 Full Day Program and had a 1:1 Aide (see “Y” flag under 1 to 1 Aide 100% column above). Full Rate for 9000 Program was \$3,423. Rate for 1:1 Aide was \$3,114 (See next page). Total Rate is \$3,423 + \$3,114 = \$6,537.

Once Reconciliation Rates are issued, if different than Prospective Rates, then the STAC Unit will revise the rates paid and either take back monies (if rates went down) or pay additional monies (if rates went up).

Caution: If the rate is listed as zero, you should follow up with your Rate Setting Accountant to determine what has caused this rate and how to take corrective action.

Detail to support Note C on page 86:

2017-2018 Regional Weighted Average Per Diem 1:1 Aide Tuition Rates			
<u>County</u>	<u>1:1 Aides 2017-2018 School Age</u>	<u>County</u>	<u>1:1 Aides 2017-2018 School Age</u>
1 ALBANY	\$ 107.23	40 NIAGARA	\$ 100.15
2 ALLEGANY	\$ 101.04	41 ONEIDA	\$ 101.04
3 BROOME	\$ 101.04	42 ONONDAGA	\$ 101.04
4 CATTARAUGUS	\$ 101.04	43 ONTARIO	\$ 103.81

Daily rate of \$103.81 x 30 days = \$3,114.30; rounded to \$3,114.

Appendix C – Sample Program Approval Letter



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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

June 7, 2013

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.:

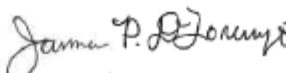
This letter supersedes the previous approval letter for your district's 9010 half-day July/August extended school year special education program for school-age students with disabilities. This program approval is effective *July 1, 2013* and confirms your district's continuing eligibility to receive 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

Attachment D – Regional Rates for Related Services for 2024-25

[A](#) | [B](#) | [C](#) | [D](#) | [E](#) | [F](#) | [G](#) | [H](#) | [I](#) | [J](#) | [K](#) | [L](#) | [M](#) | [N](#) | [O](#) | [P](#) | [Q](#) | [R](#) | [S](#) | [T](#) | [U](#) | [V](#) | [W](#) | [X](#) | [Y](#) | [Z](#)

2024-25 County List of Approved Rates for Related Services

County	Service	Maximum Individual Related Service Half-Hour Rate	Maximum Group Related Service Half-Hour Rate
ALBANY	Aide - 1:1 Related Services		
ALBANY	Assistive Technology Services		
ALBANY	Audiology		
ALBANY	Coordination		
ALBANY	Counseling Services		
ALBANY	School Health Services/Nurse		
ALBANY	Interpreter		
ALBANY	Music Therapy		
ALBANY	Orientation and Mobility		
ALBANY	Occupational Therapy		

Rates can be found on SED's Rate Setting [Website](#).

Attachment E – 1:1 Aides Per Diems for 2024-25

School Age Programs

Attachment II 2024-25 Regional Weighted Average Per Diem Tuition Rates 1:1 Teacher Aides

County	1:1 Aides 2024-25 School-Age
1 ALBANY	\$ 146.95
2 ALLEGANY	\$ 138.46
3 BROOME	\$ 138.46
4 CATTARAUGUS	\$ 138.46
5 CAYUGA	\$ 138.46
6 CHAUTAUQUA	\$ 138.46
7 CHEMUNG	\$ 138.46
8 CHENANGO	\$ 138.46
9 CLINTON	\$ 138.46
10 COLUMBIA	\$ 146.95
11 CORTLAND	\$ 138.46
12 DELAWARE	\$ 138.46
13 DUTCHESS	\$ 170.74
14 ERIE	\$ 137.24
15 ESSEX	\$ 138.46
16 FRANKLIN	\$ 138.46
17 FULTON	\$ 146.95
18 GENESEE	\$ 142.26
19 GREENE	\$ 146.95
20 HAMILTON	\$ 138.46
21 HERKIMER	\$ 138.46
22 JEFFERSON	\$ 138.46
23 LEWIS	\$ 138.46
24 LIVINGSTON	\$ 142.26
25 MADISON	\$ 138.46
26 MONROE	\$ 142.26
27 MONTGOMERY	\$ 146.95
28 NASSAU	\$ 157.97
30 NEW YORK CITY	\$ 193.01

County	1:1 Aides 2024-25 School-Age
40 NIAGARA	\$ 137.24
41 ONEIDA	\$ 138.46
42 ONONDAGA	\$ 138.46
43 ONTARIO	\$ 142.26
44 ORANGE	\$ 170.74
45 ORLEANS	\$ 142.26
46 OSWEGO	\$ 138.46
47 OTSEGO	\$ 138.46
48 PUTNAM	\$ 170.74
49 RENSSELAER	\$ 146.95
50 ROCKLAND	\$ 170.74
51 ST. LAWRENCE	\$ 138.46
52 SARATOGA	\$ 146.95
53 SCHENECTADY	\$ 146.95
54 SCHOHARIE	\$ 146.95
55 SCHUYLER	\$ 138.46
56 SENECA	\$ 142.26
57 STEUBEN	\$ 138.46
58 SUFFOLK	\$ 157.97
59 SULLIVAN	\$ 170.74
60 TIOGA	\$ 138.46
61 TOMPKINS	\$ 138.46
62 ULSTER	\$ 170.74
63 WARREN	\$ 138.46
64 WASHINGTON	\$ 138.46
65 WAYNE	\$ 142.26
66 WESTCHESTER	\$ 170.74
67 WYOMING	\$ 137.24
68 YATES	\$ 142.26

Rates can be found on SED's Rate Setting [Website](#).

Appendix F – Definitions of Preschool Programs

Preschool Programs (Ages 3 - 4)

9100-9109 - Preschool-Special Class over 2.5 hours per day

A class, approved to operate greater than 2.5 hours per day, consisting of preschool students with the same disabilities or with differing disabilities who have been grouped together because of similar individual needs for the purpose of being provided a special education program, as defined in Sections 200.1(jj) and 200.16(h)(3)(iii) of the Commissioner's Regulations.

9115-9119 - Preschool-Special Class 2.5 hours per day

A class, approved to operate 2.5 hours per day, consisting of preschool students with the same disabilities or with differing disabilities who have been grouped together because of similar needs for the purpose of being provided a special education program, as defined in Sections 200.1(jj) and 200.16(h)(3)(iii) of the Commissioner's Regulations.

9135 - Preschool-Special Education Itinerant Teacher (SEIT) Services

Services provided to preschool students by a certified special education teacher on an itinerant basis at a site initially determined by the Board of Education, including but not limited to, an approved pre-kindergarten or head start program, the student's home, a hospital, a state facility, or a childcare location, as defined in Section 200.16(h)(3)(ii) of the Commissioner's Regulations.

9160-9163 - Preschool-Integrated Special Class over 2.5 hours per day

A program, approved to operate greater than 2.5 hours per day, employing a special education teacher and at least one para-professional in a classroom consisting of both disabled and non-disabled preschool students or separate non-disabled and disabled classes housed in the same physical space, as defined in Section 200.9(f)(2)(x) of the Commissioner's Regulations.

9164 - Day Care costs in excess of the Integrated Program/ECE Funded Program

Report all costs of day care in excess of the approved duration of your Integrated program. For example, if the Day Care program operates from 7 a.m. to 5 p.m. (10 hours) and the Integrated program operates from 9 a.m. to 2 p.m. (5 hours), report the costs of the 5 hours of Day Care operation in Program Code 9164. If your agency is funded by the Division of Early Care and Education (ECE), report all costs, revenues and related statistical data in Program Code 9164.

9165-9169 - Preschool-Integrated Special Class 2.5 hours per day

A program, approved to operate 2.5 hours per day, employing a special education teacher and at least one para-professional in a classroom consisting of both disabled and non-disabled preschool students or separate non-disabled and disabled classes housed in the same physical space, as defined in Section 200.9(f)(2)(x) of the Commissioner's Regulations.

9190-9194 - Preschool-Evaluations

Includes physical examinations, psychological examinations, social history and other suitable examinations and evaluations required to properly classify and place a child with a disability pursuant to Section 4410 of the Education Law and as defined in Section 200.16(c)(1) of the Commissioner's Regulations. Only actual costs incurred for mandated initial CPSE evaluations for 3 and 4-year-old students should be reported. Indirect costs associated with the evaluations must also be reported. Evaluation cost data reported in the evaluation program cost center should not be reported in any other program cost center.

9200 - Preschool-Related Services

Related services provided to preschool students by an appropriately certified or licensed individual in conjunction with a program at a facility that has been approved or licensed by an appropriate government agency including, but not limited to, pre-kindergarten, day care and Head Start programs. Such services can include, but are not limited to, speech therapy, physical therapy, occupational therapy and counseling. Professionals providing such services must be appropriately certified or licensed and must be included on the district's listing of related service providers. The related service must be provided at the program site unless the use of non-transportable special equipment is required to provide the related service in accordance with the child's IEP. The site at which the related service is to be provided must be included on the IEP. (Refer to Sections 200.1(gg), 200.6(e) and 200.16(h)(3)(l) of the Commissioner's Regulations).