The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Operations and Management Services
Albany, New York 12234

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Rate Setting Unit
Albany, New York 12234

INSTRUCTION MANUAL
FOR SA-111 SUPPLEMENTAL SCHEDULES FOR PROGRAMS OPERATED BY BOARDS OF COOPERATIVE EDUCATIONAL SERVICES FOR STUDENTS WITH DISABILITIES UNDER DEPARTMENT OF HEALTH CHAPTER 428, AND EDUCATION LAW ∋4408 AND ∋4410

SA-111

ANNUAL FINANCIAL AND STATISTICAL REPORT

FISCAL YEAR ENDED JUNE 30, 2009

NEW YORK STATE EDUCATION DEPARTMENT
RATE SETTING UNIT

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NEW YORK STATE EDUCATION DEPARTMENT
RATE SETTING UNIT

I. INTRODUCTION

This manual contains instructions to complete the 2008-09 SA-111 Supplemental Schedules. The schedules will be used by the Rate Setting Unit to calculate 2008-09 reconciliation tuition rates/adjustment factors and 2010-11 prospective tuition rates for special education programs.

SOFTWARE: All BOCES providers must complete the 2008-09 Supplemental Schedules using approved CFR software. Please note that for 2008-09 reporting all BOCES providers must submit their CFR electronically via the Internet. A document control number (DCN) is required in order to submit via the Internet, as well as your approved agency code (see Appendix E).

Appendix A contains information regarding the vendors who are developing approved software for use in completing the SA-111 Supplemental Schedules for submission to the SED Rate Setting Unit.

BASIS OF ACCOUNTING: SA-111 Supplemental Schedules must be completed using the modified accrual basis of accounting according to Generally Accepted Accounting Principles.

INTERNET SUBMISSIONS: To transmit your agency's CFR via the internet, please access this OMH website: https://www.omh.state.ny.us/omhweb/cfr/app/default.asp. The data from your agency's CFR submission will be saved to a central repository maintained by the OMH and forwarded to each applicable funding State Agency (SED). BOCES providers will submit their CFR by accessing the OMH website (link above), accessing the upload CFR link, and following the appropriate steps. After a successful submission, your agency's CFR data will be transmitted to SED. Generally, the information will be forwarded to each funding State agency on a daily basis.

SUBMISSION REQUIREMENTS: a complete financial statement submission to the SED Rate Setting Unit consists of the following:

- One copy of the SA-111 ***Schedule 8 for your special education COSERs only***
- An electronic submission via the internet of the supplemental schedules prepared using Consolidated Fiscal Report (CFR) software
- A paper copy of the required certification Schedule 8-i/CFR-i. The Document Control Number (DCN) on the certification schedule must match the DCN of the internet submission.

DUE DATE: Please forward your complete financial statement submission to the SED Rate Setting Unit by October 1, 2009.

WHERE TO FILE FINANCIAL STATEMENTS: Please send the SA-111 Schedule 8 for your special education COSERs and a paper copy of Schedule CFR-i to:

New York State Education Department
Rate Setting Unit
Room 302 Education Building
Albany, New York 12234

WHO TO CONTACT: If you have any questions regarding the supplemental schedules, please contact your accountant representative at the SED Rate Setting Unit at (518) 474-3227.

INTERNET WEB PAGE: For information regarding instruction manuals, CFR software vendors, training notices, viewing tuition rates, and other rate setting items, please visit the SED Rate Setting Unit web site at http://www.oms.nysed.gov/rsu/home.html.

II. GENERAL INSTRUCTIONS FOR COMPLETING CFR SCHEDULES

- Complete an individual column on Schedule **CFR-1, CFR-4, CFR-4A** and **SED-1** for each program type. If more than one SED approved program code exists within a program type, use a separate column to report the data for each approved program code requiring a tuition rate (refer to your agency's SED issued approval letter for approved program codes). See chart below for program codes and associated program type. Refer to **Appendix B** for program type definitions.

PROGRAM CODES	PROGRAM TYPE
SUMMER SCHOOL AGE PROGRAMS (AGES 5-21)	
9000-9009	Summer School Age Special Class
9010-9014	Summer School Age Special Class Half Day
PRESCHOOL PROGRAMS (Ages 3-4)	
9100-9109	Preschool Special Class – over 2.5 hours per day
9115-9119	Preschool Special Class – 2.5 hours per day
9135-9139	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 Integrated Program
9165-9169	Preschool Integrated Special Class – 2.5 hours per day
9190-9194	Preschool Evaluations
9200	Preschool Related Services
INFANT PROGRAMS (Ages 0-2)	
9300	Infant/Toddler – All Program Types
OTHER PROGRAMS	
0670	Shared Transportation Program
9230	Special Education 1:1 Aides (Summer School Age and Preschool)
9805	Section 611 LEA Sub-allocation
9806	Section 619 LEA Sub-allocation

- **For preschool center-based and integrated programs**, if a program type is comprised of more than one COSER (e.g. Preschool Centerbased Half-Day program is classified under separate COSERs for the 2 month and 10 month periods), please report the 2 month and 10 month periods combined under one program code on the supplemental schedules. **Please do not separate approved 12-month preschool programs into 2 month and 10 month components on the**

supplemental schedules. Report your programs on the schedules using the approved program codes per your agency approval letter.

- Provide BOCES Name, Agency Code, and School Code on each schedule.

- Provide the 4 digit Program Code on each schedule as found on the chart above.

- Provide the 2 character Program Code Index on each schedule as listed below:

  YY = July - June twelve month period (also to be used for school age summer)

- **Infant/toddler** (0-2) programs funded through the Department of Health must be reported as SED programs throughout the supplemental schedules. All infant/toddler program data should be aggregated and reported in one program using program code **9300** (infant/toddler - all program types). Refer to Appendix B for a program description.

- For BOCES providers operating an approved **Preschool Special Class in an Integrated Setting at 2.5 hours per day**, data related to preschool students with disabilities and preschool students without disabilities should be reported as a single program using program code **9165** (program code range is 9165-9169). For BOCES providers operating an approved **Preschool Special Class in an Integrated Setting for greater than 2.5 hours per day**, data related to preschool students with disabilities and preschool students without disabilities should be reported as a single program using program code **9160** (program code range is 9160-9163). If there is an integrated program approved for both 2.5 hours per day (half day) and greater than 2.5 hours per day (full day), the data is reported separately on the CFR for the half day and full day as program codes 9165 and 9160, respectively.

- For all **Preschool Integrated** programs, non-disabled revenues for private-pay students are reported on Schedule CFR-1, Section C, line 69 "Participant Fee" revenue. Non-Disabled revenues for Universal Pre-K students are reported on CFR-1, Section C, line 94 Other. Non-disabled student FTE's should be reported on Schedule SED-1 Line 100 (UPK) or line 101 (Private) as applicable.

- **Day Care** expenses incurred beyond the approved duration of a **Preschool Special Class in an Integrated Setting** should be reported in a separate program using program code **9164**.

- Expenses, revenues, and FTE enrollment for approved **1:1 teacher aides** and **1:1 Nurses** (preschool and summer school age) must be reported as a separate program using program code **9230**.

- For BOCES providers operating an approved **Preschool Segregated Special Class program for 2.5 hours per day**, data should be reported as a single program on the supplemental schedules using program code **9115** (program code range is 9115-9119). For BOCES providers operating an approved **Preschool Segregated Special Class program in excess of 2.5 hours per day**, data should be reported as a single program using program code **9100** (program code range is 9100-9109). If a preschool special class segregated program is approved for both 2.5 hours per day (half day) and greater than 2.5 hours per day (full day), the data is reported separately on the CFR for the half day and full day as program codes 9115 and 9100, respectively. If a service provider who is approved for 2.5

hours per day operates a 2.5 hour morning session and a 2.5 hour afternoon session with one program approval (with different students in A.M. and P.M.), the expenses, revenues and FTE enrollment for both sessions is reported in a single program on the schedules.

- BOCES providers operating both SED special education programs and **VESID** programs: All **VESID** program data should be reported in aggregate on **Schedule CFR-2 Column 7 Other.** VESID program expenses and revenues previously reported under program codes **9680 - Supported Employment** and **9695 - Other** do not need to be reported separately on schedules CFR-1, 4, 4A.

- **Universal Pre-K**: The following pertains to Early Childhood programs for eligible 4 year olds provided at school and non-school sites pursuant to Chapter 436 of the Laws of 1997:

  - If your agency operates Universal Pre-K in conjunction with a special class in an integrated setting program (program 9160 or 9165), report the revenues and expenses for Universal Pre-K in the 9160 and 9165 programs as applicable. Revenues for Universal Pre-K should be reported as "Other Revenues" on CFR-1 line 94 and identified as such on the detail provided for line 94. Report non-disabled enrollment for Universal Pre-K on line 101 of Schedule SED-1.
  - If the universal Pre-K program is not operated in conjunction with a special class in an integrated setting program, **do not** report the revenues and expenses for Universal Pre-K on the supplemental schedules.

Miscellaneous Instructions

- All rows and columns must foot and crossfoot (software performs this).
- Do not use dollar signs.
- Report all dollar amounts to the nearest whole dollar (e.g. 47.49 = 47; 47.51 = 48).
- Staff and student FTE's are rounded to ***three*** decimal places (e.g. .8756 = .876; .8754 = .875).
- Please note that figures on many supplemental schedules are carried forward to other supplemental schedules; changes to one schedule may affect the figures on other schedules.
- The recommended order of completion of the supplemental schedules is as follows:

  Schedule SED-4 - Related Service Capacity, Need and Productivity
  Schedule CFR-4 - Personal Services
  Schedule CFR-4A - Contracted Direct Care and Clinical Personal Services
  Schedule CFR-1 - Program/Site Data, Lines 1 through 64
  Schedule CFR-3 - Agency Administration
  Schedule CFR-1 - Program/Site Data, Lines 65 through 107
  Schedule CFR-2 – Agency Fiscal Summary
  Schedule SED-1 - Program and Enrollment Data

- Refer to the July 2008 edition of the Reimbursable Cost Manual (RCM), which defines reimbursable costs for the July 2008 - June 2009 school year. Also refer to the 2008-09 Rate Setting Methodology Memorandum dated July 18, 2008, which addresses the rate-setting methodology for the 2008-09 School Year, for specific information on cost principles, accounting/record-keeping requirements and

definitions. Both of these documents may be found at the SED Rate Setting website located at http://www.oms.nysed.gov/rsu/home.html.

III. INSTRUCTIONS FOR COMPLETING "AGENCY IDENTIFICATION AND CERTIFICATION STATEMENT"

This schedule is used to report agency identifying data and serves as a certification statement by the service provider's chief executive officer attesting to the validity of the information contained in the SA-111 Supplemental Schedules.

Agency Name -Indicate the name of the organization (service provider) that operated the program(s).

Agency Address - Indicate the address of the organization that operated the program(s). Please check the box if the agency address changed since the previous reporting period.

Agency Code - Indicate the five-digit code assigned to the organization that operated the program(s). See **Appendix E** to obtain the agency code for your organization.

County Name - Indicate the county where the organization's headquarters is located

County Code - Indicate the county code (See **Appendix C**).

Type of Ownership - The type of ownership for a BOCES provider should be indicated as:

> **Not-for-Profit**: A group, institution, or corporation formed for the purpose of providing goods and services under a policy where no individual (e.g., trustee) will share in any profits or losses of the organization. Profit is not the primary goal of not-for-profit entities. All income and earnings will be used exclusively for the purpose of the corporation and no part shall inure to the benefit or profit of any private individual, firm or corporation.

Person to Contact - Indicate the person that can answer questions regarding the document. Include this person's telephone number, title, e-mail address, and FAX number. Also include this individual's mailing address if it differs from the Agency Address (use additional sheet if needed). Please mark the applicable box on the CFR software if the person to contact has changed since the previous reporting period.

School Code - Indicate the twelve-digit code assigned to your organization.

Federal Employer Identification Number (OMRDD only) – Not applicable for BOCES

State Agency (ies) - Indicate the New York State funding agencies for the reported program(s). BOCES providers - indicate SED.

Submission Type – All BOCES providers file a full submission; indicate by using "Full CFR".

Date - Indicate the date the chief executive officer signs the certification statement.

Telephone Number - Indicate the chief executive officer's telephone number.

Name and Title - Indicate the name and title of the organization's chief executive officer. For BOCES providers, this individual is usually the district superintendent. **Note:** Please mark the box if the Chief Executive Officer position has changed since the previous reporting period.

Signature - the corporate organization's chief executive officer provides their signature.

Number of Pages - Indicate the total number of pages submitted (including attachments to the CFR Report/Supplemental Schedules).

Note: A revised CFR electronic submission and CFR-i Certification Statement may be required if significant changes to the SA-111 Supplemental Schedules are required following a desk review by SED Rate Setting staff.

IV. INSTRUCTIONS FOR COMPLETING SCHEDULE CFR-1 "PROGRAM/SITE DATA"

This schedule is used to report Program Administration and Program/Site expenses and revenues for the designated reporting period on a program specific basis. Program/site expenses are direct care & facility costs directly associated with the provision of services. Program administration costs are administrative costs that are directly attributable to a specific program/site (i.e. personal services and fringe benefits of the Principal, Program Director, etc.)
Report expenses on the appropriate expense lines. If there is no applicable expense line for a particular expense section, report the expense on one of the "Other" lines provided.

Please provide detail for any individual item(s) greater than $1,000 reported per program code for the following lines on Schedule CFR-1:

Line 27 -Payment to BOCES / School Districts
Line 33 -Other Internal Service Activity Programs
Line 61 -Operations and Maintenance Transfer
Lines 40, 47, 62, and 94 - "Other"

In addition, please provide detail for all items reported per program for the following lines:

Line 79 - Federal Grants
Line 80 - State Grants

Note: When using approved CFR software, a drop down screen has been provided in the software enabling the user to enter details for items reported on CFR-1 lines designated as "Other" (lines 40, 47, 62, and 94) and for lines 79 and 80 (grants). For lines 27, 33, and 61, please provide detail on a separate page (see the RSU web page for a printable detail sheet).

State Agency - BOCES providers please mark the "SED" box.

Agency Name - Indicate the name of the organization (service provider) that operated the program(s).

Agency Code - Indicate the five-digit agency code assigned to the organization that operated the program(s). (See Appendix E)

School Code - Indicate the twelve-digit school code assigned to your organization. To obtain the school code assigned to your agency, contact your SED Rate Setting account representative.

Column Number - CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

SECTION A: GENERAL INFORMATION

1. **Program Type -** Report the type of program operated using the program names listed in Appendix B.

2. **Program Code** - Report the program code using the codes listed in Appendix B.

Program Code Index - For an SED program, enter **YY** for July - June CFR reporting period (also used for school age summer).

3. **Program/Site Identification Number -** Indicate the program/site identification number as follows: use the first 4 digits of your Agency Code followed by the 3 digit Service Code (Co-Ser) number applicable to each program column. If more than one CO-SER number is reported within a program code, provide any one of the CO-SER numbers.

4. **Program/Site Name** - Indicate the name used by the service provider to identify the program.

5. - 6. **Program/Site Address** - Indicate the number, street, city and zip code of the program/site. If the program/site does not have its own address, use the address of the service provider's headquarters.

7. **Medicaid Provider Agreement Number** - Not applicable for BOCES

8. **County Code** – Indicate the county where the program/site is located using the codes listed in Appendix C

9. **Date Site Opened** - Indicate the date the program/site was authorized to admit the first person. For certified programs, show the effective date of the initial operating certificate. Report this date as mm/dd/yyyy.

10. **Certified Capacity (OASAS and OMRDD Only)** - Not applicable for BOCES

11. **Actual Capacity (OMH and OMRDD Only)** - Not applicable for BOCES

12. **Actual Days Program/Site Open** - Not applicable for BOCES

13. **Units of Service -** Report the total of the program/site's units of service for the cost report period.

- **<u>Preschool Special Education Itinerant Teacher - SEIT (Program Codes 9135-9139)</u>**
  Report billable ½ hour units as mandated by students' IEPs per section 200.9(ix)(d) of the Regulations of the Commissioner of Education.

- **<u>Preschool Evaluation (Program Codes 9190 - 9194)</u>**
  Report the total number of CPSE mandated initial evaluation components provided for all classifications of evaluations. Refer to Appendix F entitled "Components of a Comprehensive Preschool Evaluation" for the specific types of allowable evaluations.

14. **Respite or TUBS Units of Service (OMRDD Only) -** Not applicable for BOCES

15. **Program/Site Square Footage (OASAS and OMRDD Only) -** Not applicable for BOCES

SECTION B: EXPENSES

<u>Personal Services</u>

16. **Personal Services - Program/Site & Program Administration -** Report the sum of the amounts paid for all Program/Site and Program Administration staff (Position Title Codes 100 - 599) as reported on Schedule CFR-4 for each program.

17. **Vacation Accruals - Program/Site and Program Administration -** Not applicable for BOCES

<u>Fringe Benefits</u>

Note: Service providers may use actual fringe benefits or a fringe benefit percentage applicable to each program/site.

18. **Mandated Fringe Benefits** – Report costs of all employer contributions for Social Security, Workers compensation, Unemployment Insurance, and New York State Disability as mandated by Federal, State or Local Laws for program/site and program administration staff salaries reported on line 16.

19. **Non-Mandated Fringe Benefits** – Report costs of all employer contributions for fringe benefits not mandated by Federal, State or Local Laws for program/site and program administration staff salaries reported on line 16. Examples include: sick leave accruals (vested and funded), health insurance, dental insurance, major medical, combined insurance plan (single premium that includes health, dental, and/or major medical), life insurance, and pension fund or retirement.

20. **Total Fringe Benefits -** Report the sum of lines 18 and 19.

<u>Other-Than Personal Services</u>

21. **Food -** Report costs incurred by the program/site in providing meals and/or snacks to the program/site participants.

22. **Repairs and Maintenance -** Report costs related to minor repairs of the program/site physical plant and/or costs that maintain or restore an asset to its normal or expected useful life. Also include costs for contracted services, such as housekeeping, garbage removal and snow removal.

23. **Utilities -** Report the costs related to electricity, heat, water, and sewage system charges.

24. **Transportation Related - Participant (*Travel - Direct Care*) -** Report costs related to site based vehicles used for transportation of students/clients, e.g., field trips, transportation between multiple locations within a program/site. Include vehicle fuel, repairs and maintenance. Do not include vehicle lease or vehicle insurance costs, as they are reported on lines 42 and 39, respectively. Do not report costs for transporting students between home and school in the tuition rate program cost columns or in the evaluation cost columns. Do not include garaging costs for vehicles; these costs are reported on lines 49 or 55.

25. **Staff Travel (Travel - Program Administration) -** Report costs related to program/site and program administration for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the service provider.

26. **Participant Incidentals -** Report costs associated with participant entertainment, recreation, summer camp, and clothing for which the service provider has paid. Do not include expenses that the participant has personally paid for.

27. **Expensed Adaptive Equipment (Payments to BOCES/School Districts) -** BOCES providers please report any payments to other BOCES or school districts on this line (e. g. facility rental, contractual services, etc.). **Attach detail (including program code, line number, description and amount) for any individual item in excess of $1,000 for a given program/site.**

28. **Expensed Equipment -** Report the cost of all program/site and/or program administration non-adaptive equipment purchased during the cost report period.

29. **Sub Contracted - Raw Materials –** Not applicable for BOCES

30. **Participant Wages Non-Contract -** Not applicable for BOCES

31. **Participant Wages - Contract -** Not applicable for BOCES

32. **Participant Fringe Benefits -** Not applicable for BOCES

33. **Section 43.04 Services Assessment (OMRDD Only) - *(Other Internal Service Activity Programs)* -** BOCES providers please report other internal service activity transfers on this line. **Attach detail (including program code, line number, description and amount) for any individual item in excess of $1,000 for a given program/site.**

34. **Staff Development -** Report costs incurred for in-service training of staff or staff attending work related conferences, seminars, courses, etc.

35. **Contracted Direct Care and Clinical Personal Services -** Report the total amount of all program/site direct care and clinical contracted personal services. These contracted personal services must also be detailed on Schedule CFR-4A as Position Title Codes 200 through 399. All other program/site or program administration contracted services should be reported on the most appropriate line of Schedule CFR-1.

36. **Supplies and Materials / Non-Household *(Direct Care)* -** Report costs for program and therapeutic supplies, medical supplies and other expenses related to the operation of the program/site.

37. **Household Supplies *(Facility/Program Administration)* -** Report cleaning and housekeeping supplies, bedding/linens, etc. Also, include general supplies, EDP software, and postage used in the general administrative operations of the specific program/site.

38. **Telephone -** Report costs for telephone service, including purchase, installation, maintenance.

39. **Insurance - General -** Report insurance costs for general, liability, bonding, professional malpractice, vehicle or other insurance costs related to program/site and program administration. Do not report insurance expenses related to equipment or property on this line; report these expenses on line 55.

40. **Other (OTPS) -** Report other program/site and/or program administration OTPS items not reported on lines 21 through 39. The entry on this line is performed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. There are some predefined entries available by funding state agency. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets.

41. **Total Other Than Personal Services -** Report the sum of lines 21 through 40.

Equipment - Provider Paid

42. **Lease/Rental Vehicle -** Report lease and/or rental expense for vehicles used exclusively in program/site and/or program administration functions.

43. **Lease/Rental Equipment -** Report lease and/or rental expense for fixed, major moveable, adaptive and minor equipment located at the program administrative offices and/or program/site.

44. **Depreciation/Vehicle -** Not applicable for BOCES

45. **Depreciation/Equipment** - Not applicable for BOCES

46. **Interest/Vehicle** - Not applicable for BOCES

47. **Other (Equipment)** - Report any program/site or program administration equipment related expense not reported on lines 42 through 46. The entry on this line is performed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. There are some predefined entries available by funding state agency. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets.

48. **Total Equipment -** Report the sum of lines 42 through 47.

Property - Provider Paid

49. **Lease/Rental - Real Property -** Report program/site and/or program administration rent or lease expense. If the lease itemizes charges for utilities and other expenses, report these items on the appropriate lines of Schedule CFR-1. If these other expenses are provided for in the lease agreement, and the detail of each item is not available, report them here.

50. **Leasehold/Leasehold Improvements** - Not applicable for BOCES

51. **Depreciation/Building -** Not applicable for BOCES

52. **Depreciation - Building/Land Improvements -** Not applicable for BOCES

53. **Mortgage Interest** - Not applicable for BOCES

54. **Mortgage Expense -** Not applicable for BOCES

55. **Insurance-Property and Casualty -** Report insurance costs related to property and equipment for the program/site and/or program administration. Do not report vehicle insurance on this line; report vehicle insurance on line 39.

56. **Real Estate Taxes -** Not applicable for BOCES

57. **Interest on Capital Indebtedness -** Not applicable for BOCES

58. **Start-Up Expenses -** Not applicable for BOCES

59. **MCFFA Interest Expense -** Not applicable for BOCES

60. **MCFFA Administration Fees -** Not applicable for BOCES

61. **Maintenance in Lieu of Rent *(Operation & Maintenance)* -** BOCES providers should report any Operations and Maintenance (O & M) transfers from the general fund (F9500.950) on this line. If personal services are included in the F9500.950 transfer, you may either include the amount on this line, or report the personal services on Schedule CFR-4 by position title, FTE, and amount paid.

62. **Other (Property) -** Report program/site and/or program administration property related expenses not reported on lines 49 through 61. The entry on this line is performed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. There are some predefined entries available by funding state agency. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets.

63. **Total Property - Provider Paid -** Report the sum of lines 49 through 62.

Totals

64. **Total Operating Costs -** Report the sum of lines 16, 17, 20 and 41.

65. **Agency Administration Allocation -** Report the portion of the agency administration transfer from the General Fund (F9500.920) listed on the SA-111 Schedule 8 to be allocated to each program. The total amount of agency administration allocated to all programs must equal the amount of agency administration reported on Schedule CFR-3 line 42.

66. **Adjustments/Non-Allowable Costs -** Report all program/site and program administration expenses included on Schedule CFR-1 that are considered non-allowable expenses per the Reimbursable Cost Manual (RCM) July 2008 edition. The entry on this line is performed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

67. **Total Program/Site Costs -** Report the sum of lines 48, 63, 64 and 65 minus line 66.

Note: The Total Program/Site costs (line 67) plus Adjustments/Non-Allowable Costs (line 66) for each program code should reconcile with the total expenses reported on SA-111 Schedule 8 for each corresponding Special Education CO-SER(s).

68a. **Other Than To/From Transportation Allocation (ORMDD Only - Informational) -** Not applicable for BOCES

68b. **To/From Transportation Allocation (OMRDD Only – Informational) -** Not applicable for BOCES

68c. **ICF/DD SED Contract Liability (OMRDD Only – Informational) -** Not applicable for BOCES

68d. **ICF/DD Day Services Liability (OMRDD Only – Informational) -** Not applicable for BOCES

SECTION C: REVENUES

69. **Participant Fee (less SSI and SSA) - *(Non-Disabled Revenues)*:** Report revenues for all non-disabled students enrolled in Preschool Integrated Special Class programs except revenues for Universal Pre-K (UPK) students. Report revenues for UPK students on line 94, "Other Revenue".

70. **SSI and SSA** - Not applicable for BOCES

71. **Home Relief -** Not applicable for BOCES

72. **Medicaid:** Report Medicaid revenue. Medicaid revenue should not be netted against related expenses. Report Medicaid transportation revenue on line 76.

73. **Medicare:** Report Medicare revenue.

74. **Other Third Parties -** Report revenue from managed care organizations, and third party payers such as Blue Cross, other insurance carriers, HMOs, etc.

75. **OMRDD Room and Board Supplement -** Not applicable for BOCES

76. **Transportation, Medicaid:** Report Medicaid transportation revenue to the program/site.

77. **Transportation, Other (Specify)** - Report transportation revenue not included on line 76.

78. **Sales: Contract Total -** Not applicable for BOCES

79. **Federal Grants (Attach Detail) -** Report all federal grant revenue pursuant to Public Law 89-313, 94-142, and 99-457, or other Federal revenue sources which are administered by SED in support of the provider's programs. The entry on this line is performed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets.

80. **State Grants (Attach Detail) -** Report all state grant revenue in support of the provider's programs. The entry on this line is performed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When

the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets.

81. **LTSE Income Total (OMH and OMRDD Only) -** Not applicable for BOCES

82. **Food stamps (OASAS Only)/Food Revenue (SED Only) -** Report all food revenue, i.e., National School Breakfast and Lunch Program Food Revenue.

83. **Gifts, Legacies, Bequests, Restricted Donations -** Report revenue from gifts, legacies, bequests, and restricted donations.

84. **Section 202/8 HUD Funds -** Not applicable for BOCES

85. **Interest/Dividend Income:** Report interest/dividend investment income.

86. **Prior Period Rate Adjustments -** Report reconciliation tuition rate adjustments for a prior period on this line. This may include any reconciliation tuition adjustments that are incorporated into a prospective tuition rate issued during the report year.

87. **Excessive Teacher Turnover Prevention Grant (SED Only) –** Not applicable for BOCES

88. **LDSS County Revenue (SED Only) -** Report tuition income received from local social service districts or municipalities for school age students (5 to 21 years old) enrolled in an approved special education program.

89. **4402 Revenue (School District In-State) (SED Only) -** Not applicable for BOCES

90. **Department of Health Chapter 428 Revenue -** Report income received from the public health district/municipality for eligible infants and toddlers for early intervention services.

91. **4408 Revenue (School District) (SED Only) -** Report tuition income received from school districts for school age students (5 to 21 years old) enrolled in an approved special education program for the months of July and August. Report any school age summer only 1:1 aide tuition income in the 1:1 aide program (program code 9230). Report any reconciliation tuition adjustments on line 86, Prior Period Rate Adjustments.

92. **4410 Revenue (Preschool) (SED Only) -** Report tuition income received from municipalities for preschool students (3 to 4 years old) enrolled in an approved special education program as well as revenue received for CPSE evaluations. Report any preschool 1:1 aide tuition income in the 1:1 aide program (program code 9230). **Note: Revenue for non-disabled students in preschool integrated class programs should be reported on line 69 - Participant Fee for private pay students, or line 94 – Other for Universal Pre-K students.** Report any reconciliation tuition rate/adjustment revenues on line 86, Prior Period Rate Adjustments.

93. **Net Deficit Funding (State and LGU Funding Only) -** Not applicable for BOCES

94. **Other (Revenue) -** Report all other revenue not reported above. **Include revenue from Universal Pre-K programs on this line.** The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. There are some predefined entries available by funding state agency. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets.

95. **Gross Revenue -** Report the sum of lines 69 through 94.

GAAP Adjustment to Revenue

Lines 96-99. - Not applicable for BOCES

100. **Net GAAP Revenues -** Subtract line 99 from line 95.

Non-GAAP Adjustment to Revenue

Lines 101 - 106. - Not applicable for BOCES

107. **Total Net Revenues:** Report the result of line 95 minus line 106.

Note: The Total Net Revenues (line 107) for each program code should reconcile with the revenue reported on the SA-111 Schedule 8 for each corresponding Co-Ser(s).

V. INSTRUCTIONS FOR COMPLETING SCHEDULE CFR-3 "AGENCY ADMINISTRATION":

Schedule CFR-3 is used to report and allocate the administrative costs that are not directly related to specific programs/sites, but are attributable to the overall operation of the agency. These include:

- costs for the overall direction of the organization;
- costs for general record-keeping, budget and fiscal management;
- costs for public relations (non fund-raising).

Typically, for BOCES providers, agency administration costs are administrative costs allocated from the General Fund to the Special Aid Fund. Agency administration costs do not include fundraising costs or special events costs.

Upon calculating total agency administrative costs, agency administrative costs must be allocated to the applicable program(s) on Schedule CFR-1 line 65.

Agency Name - Indicate the name of the organization that operates the program(s).

Agency Code - Indicate the five-digit code assigned to the organization that operates the program(s). (See Appendix E)

School Code - Indicate the twelve-digit code assigned to your organization.

Personal Services

1. **Total Personal Services -** Report the total amount paid for personal services as reported on Schedule CFR-4 Personal Services for Agency Administration (Position Title Codes 600 - 690)

2. **Vacation Leave Accruals (Agency Administration) -** Not applicable for BOCES

Fringe Benefits

Note: Service providers may use actual fringe benefits or a fringe benefit percentage.

3. **Mandated Fringe Benefits –** Report costs of all employer contributions mandated by Federal, State or local laws for agency administration staff salaries reported on line 1 of this schedule (i.e., Social Security, Workers compensation/Unemployment Insurance and New York State Disability).

4. **Non-Mandated Fringe Benefits** – Report costs of all employer contributions not mandated by Federal, State or local laws for agency administration staff salaries reported on line 1 of this schedule. Examples include: sick leave accruals (vested and funded), health insurance, dental insurance, major medical, combined insurance plan (single premium that includes health, dental, and/or major medical), life insurance, and pension fund or retirement.

5. **Total Fringe Benefits:** Report the sum of lines 3 and 4.

Other Than Personal Services

6. **Audit/Legal -** Not applicable for BOCES

7. **Utilities -** Not applicable for BOCES

8. **Telephone -** Not applicable for BOCES

9. **Repairs and Maintenance -** Not applicable for BOCES

10. **Office Supplies and Postage -** Not applicable for BOCES

11. **Organizational Expense -** Not applicable for BOCES

12. **Interest Working Capital:** Report the total interest on working capital included in the administration transfer from the general fund.

13. **Expensed Equipment -** Not applicable for BOCES

14. **Contracted Personal Services -** Not applicable for BOCES

15. **Staff Travel -** Not applicable for BOCES

16. **Insurance-General -** Not applicable for BOCES

17. **Other OTPS *(Remaining Administration Transfer)* -** Report the remaining administration costs allocated from the general fund to the special aid fund that are not already reported on lines 1, 5 and 12. The entry on this line is constructed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. Items with a cost in excess of $1,000 must be listed in the worksheet separately by description and amount. Items costing less than $1,000 each may be aggregated and listed as "All Items < $1,000 Each" with the corresponding combined total amount. There are some predefined entries available. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets.

18. **Total OTPS:** Report the sum of lines 12 and 17.

Equipment - Provider Paid

Lines 19. - 25. - Not applicable for BOCES

Property - Provider Paid

Lines 26. - 37. - Not applicable for BOCES

38. **Parent Agency Administration Allocation -** Not applicable for BOCES

39. **County Wide Cost Allocation (LGU Only) -** Not applicable for BOCES

40. **Total Agency Administration -** Report the sum of lines 1, 5, and 18.

41. **Adjustments / Non-Allowable Costs -** Report all agency administration items included on this schedule which is considered non-allowable expenses per the July 2008 Reimbursable Cost Manual (RCM). The entry on this line is performed through the use of a worksheet in CFRS software. Items to be included on this line must be entered with the clarifying detail in the worksheet. When the worksheet is saved, the total is transferred onto this line. Please refer to the Online HELP feature in the CFRS software for more information on worksheets. This Online HELP feature is available from any CFRS screen.

42. **Net Agency Administration -** Report the result of line 40 minus line 41.

Calculation of Operating Costs (Agency-wide)

For lines 43 through 49, report operating costs. Total operating costs for BOCES (SED line 46) will be the sum of CFR-1 Personal Services, Vacation Leave Accruals, Fringe Benefits, and OTPS. This amount is found on Schedule CFR-1, line 64.

43. **OASAS Subtotal -** Not applicable for BOCES

44. **OMH Subtotal -** Not applicable for BOCES

45. **OMRDD subtotal -** Not applicable for BOCES

46. **SED Subtotal -** Report the sum of Schedule CFR-1 Total Operating Costs (Personal Services, Fringe Benefits, and OTPS costs) for all SED programs. **The sum of Schedule CFR-1, line 64 for all SED programs is the amount to be entered on line 46.**

47. **Shared Programs Subtotal -** Not applicable for BOCES

48. **Other Programs Subtotal -** Not applicable for BOCES

49. **Total Agency Operating Costs -** Report the sum of lines 43 through 48.

Calculation of Ratio Value Factor

50. **Net Agency Administration –** Enter the amount reported on Schedule CFR-3, line 42. This figure represents the total agency administration expenses less adjustments/non-allowable costs.

51. **Total Agency Operating Costs –** Enter the amount reported on Schedule CFR-3, line 49.

52. **Ratio Value Factor** – When using CFR software, the amount reported on this line is the result of line 50, divided by line 51, calculated to six decimal places.
Note: Private providers reporting on the CFR use the ratio value factor to allocate agency administration costs to their program/sites. BOCES providers are not required to allocate agency administration costs using the ratio value factor; therefore, the ratio value factor calculated on this line does not need to be employed on Schedule CFR-1 line 65 when allocating agency administration costs.

Allocation of Agency Administration Using Ratio Value

53. **OASAS Allocation -** Not applicable for BOCES.

54. **OMH Allocation -** Not applicable for BOCES.

55. **OMRDD Allocation -** Not applicable for BOCES.

56. **SED Allocation -** Enter the result of line 46 multiplied by line 52.

57. **Shared Programs Allocation -** Not applicable for BOCES.

58. **Other Programs Allocation -** Not applicable for BOCES.

59. **Total Agency Administration -** Not applicable for BOCES.

Calculation of Adjusted Operating Costs (within State Agency)

For CFR private agencies only: This section of CFR-3 is used to distribute the State Agency shares of agency administrative costs calculated on lines 53 through 57 to the program/sites. If a State Agency has designated certain program types to be exempt from agency administration allocation and one or more of those program types are reported on the CFR, the operating costs reported on lines 43 through 47 will be adjusted. The operating costs for the additional exempt program type(s) will not be included when recalculating the adjusted operating costs for that State Agency on lines 60 through 64.

60. **OASAS Adjusted Subtotal -** Not applicable for BOCES.

61. **OMH Adjusted Subtotal -** Not applicable for BOCES.

62. **OMRDD Adjusted Subtotal -** Not applicable for BOCES.

63. **SED Adjusted Subtotal –** total from line 46. At this time, there are no specific SED programs exempt from ratio value. However, providers may alter the agency administration allocated to programs 9800 through 9810 on CFR-1 using the ratio-value waiver option in approved NYS CFRS software. Options include allocating an amount of agency administration other than that determined via ratio value or allocating no administration to these programs in which case zeroes would be entered on the agency administration line of the CFR-1. If agency administration for programs 9800 – 9810 is altered through the waiver option, the software will distribute the remaining agency administration via ratio value to the other SED programs.

64. **Shared Programs Adjusted Subtotal -** Not applicable for BOCES.

Calculation of Adjusted Ratio Value Factor

65. **OASAS (Adjusted) Ratio Value Factor -** Not applicable for BOCES.

66. **OMH (Adjusted) Ratio Value Factor -** Not applicable for BOCES.

67. **OMRDD (Adjusted) Ratio Value Factor -** Not applicable for BOCES.

68. **SED (Adjusted) Ratio Value Factor -** Enter the result of line 56 divided by line 63, calculated to six decimal places. The resultant ratio value factor is transferred to the item description column of the SED Specific Schedule CFR-1, line 65.

69. Shared Programs (Adjusted) Ratio Value Factor - Not applicable for BOCES.

VI. INSTRUCTIONS FOR COMPLETING SCHEDULE CFR-4 "PERSONAL SERVICES":

This schedule is used to report the hours worked, amount paid and the full time equivalent (FTE) of employees by staffing category and position title. Individuals hired as employees of an agency (issued W-2) who are paid on a session or fee basis must be reported on this schedule.
Note: Direct care and clinical services that are provided by an independent contractor must be reported on Schedule CFR-4A (Contracted Direct Care and Clinical Personal Services).

If an employee works in multiple programs/sites, allocate the hours paid and amount paid to each program worked.

Employee FTE Data compiled on Schedule SED-4 column 2a should agree to CFR-4 employee FTE data for corresponding related service staff.

State Agency – BOCES providers please check the "SED" box.

Agency Name – Indicate the name of the organization that operated the program(s).

Agency Code – Indicate the five-digit code assigned to the organization that operated the program(s). (See Appendix E)

School Code - Indicate the twelve-digit code assigned to your organization.

Staffing Category – Check the appropriate staffing category. The staffing categories applicable to BOCES providers are **Program/Site-Program Administration** (Position Title Codes 100-599) and **Agency Administration** (Position Title Codes 600-699). Each of the two staffing categories must be reported on a separate page on Schedule CFR-4.

Staffing Category	Position Type	Position Title Codes
Program/Site	Support	100 through 199
	Direct Care	200 through 299
	Clinical	300 through 399
	Program Administration	500 through 599
*Agency Administration	Agency Administration	600 through 699

* **Note: All agency administration staff must be reported on a separate Schedule CFR-4 in a single column as program code 9999.**

Column Number – ***(Leave blank for agency administration)*** - CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in

ascending order based on a hierarchy of program code, program code index and program/site identification number.

Program Code – For each program; indicate the program code (see Appendix B), consistent with the program code as reported on Schedule CFR-1.

Program Code Index - For an SED program, enter **YY** for July - June CFR reporting period (also includes school age summer).

Program/Site Identification Number – ***(Leave blank for agency administration Schedule 8C)* -** For BOCES providers, the program/site identification number should be the first 4 digits of the agency code followed by the 3-digit service code (Co-Ser) number applicable to each program column.

Program/Site Name - Indicate the name used by the organization to identify the program/site.

Program/Site Address (Line One and Line Two) - Indicate the number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the organization's headquarters.

County Code - Indicate the county where the program/site is located using the codes in Appendix C

Position Title Code and Position Title – Report positions based on the position title codes and position titles listed under **Appendix D**, Position Title Codes. The position title codes **101-590** listed in Appendix D are to be used for reporting the **Program/Site** positions. The position title codes **600-690** listed in Appendix D are to be used for reporting the **Agency Administration** positions. Individuals with the same position title code and standard work week must be aggregated and reported on one line on this schedule. An employee who performs job duties that relate to more than one position title must be split and reported between the appropriate position title codes. Positions listed may not be considered reimbursable in all cases. Refer to the July 2008 RCM to determine if the cost is allowable.

Standard Work Week - Report the standard number of hours worked per week for a full time employee (i.e. 35, 37.5, 40) by indicating an "X" in the appropriate box. If the standard work week differs from the choices given, indicate the standard work week hours in the "Other" column. **For *Non-Direct Care* positions, the standard work week cannot be less than *35* hours per week. For *Direct Care* positions, the standard work week cannot be less than *32.5* hours per week. For all positions, the standard work week cannot exceed 45 hours per week.**

Note: CFR software does not allow the Standard Work Week field to be less than 35 hours. When reporting a Direct Care position title that has a standard work week of 32.5 hours, enter 35 as the standard work week hours in the software field. This will result in a slightly lower calculated FTE than would result from using 32.5 hours as the standard work week. This will not have an impact on the tuition rate-setting process, as Direct Care positions are not subject to a median salary parameter.

When reporting a part-time employee, report the number of standard work week hours the employee would be required to work if they were a full time employee. For example, if a social worker regularly

works 20 hours, but would be required to work 37.5 hours as a full time employee, the standard work week is 37.5hours, not 20 hours per week. The fact that the employee is part-time will be reflected in the calculated FTE.

FTE (Full Time Equivalent) - Report the employee FTE to three decimal places.

If a BOCES provider accounts for the hours paid for each employee throughout the year, then the formula for calculating the **employee FTE is: Hours Paid divided by the product of the standard work week times 52 weeks**. If BOCES accounts for employee hours paid, the next section does not apply; skip ahead to 'Hours Paid'.

If a BOCES provider **does not** account for the hours paid for each employee, then use the following formula to calculate **employee FTE**:

$$\textit{Employee FTE} = \textit{Number of Staff} \times \frac{\textit{Number of Weeks Program Operated}}{\textit{52 weeks}}$$

Number of Weeks Program Operated: Include all weeks between the program's starting date and ending date for both the summer and/or school year session. Include the beginning and ending week of the session in the total number of weeks if there are at least 3 session days in that week.

Number of Staff: This figure is not entered on this schedule, but the computation is required as part of the formula to calculate the FTE. It is calculated for each individual as follows:

$$\frac{\text{\# of Weeks Employed}}{\text{\# of Weeks Program Operated}} \times \frac{\text{\# of Hours Employed Per Week}}{\text{Standard Work Week}}$$

1. A **full time** individual employed for the total program duration is equal to 1.000.
2. An **individual employed for less than the total program duration** must be prorated based on the following ratio: *the number of weeks employed/number of weeks program in session.*
3. A **part-time** employee (less than 32.5 or 35 hours per week) must be prorated based on the following ratio: *the number of hours employed per week/full time standard work week hours for that position title.*

Examples of Number of Staff calculations:

Employee A: Hours employed per week - 35
Standard work week hours - 35
# of weeks employed in program - 46
# of weeks program operated - 46
Number of Staff - 35/35 x 46/46 = 1.000

Employee B: Hours employed per week - 17.5
Standard work week hours - 35
# of weeks employed in program - 40

# of weeks program operated - 40
Number of Staff - 17.5/35 x 40/40 = .500

Employee C: Hours employed per week - 37.5
Standard work week hours - 37.5
# of weeks employed in program - 30
# of weeks program operated - 40
Number of Staff - 37.5/37.5 x 30/40 = .750

Employee D: Hours employed per week - 40
Standard work week hours - 40
# of weeks employed in program - 6
# of weeks program operated - 6
Number of Staff - 40/40 x 6/6 = 1.000

Note: For employees paid on a session or fee basis, the hours employed per week will be calculated as an average figure, dividing the total number of session hours by the number of weeks employed in program. Also, the hours paid per week must include any overtime hours.

Examples of FTE calculations (using Number of Staff examples from above):

Employee A: 1.00 x 46/52 = .885 FTE
Employee B: .50 x 40/52 = .385 FTE
Employee C: .75 x 40/52 = .577 FTE
Employee D: 1.00 x 6/52 = .115 FTE

Hours Paid – The actual number of hours paid to all employees within the position title for the same standard work week for the reporting period. This total must include all overtime. All overtime hours must be reported as straight time hours

Although not all BOCES providers may account for the hours paid of their employees, it is necessary to input hours paid when using the CFR software, as this figure is used in the software's computation of the employee FTE. If hours paid are not accounted for by a BOCES, to compute hours paid for each employee, please use the following formula:

Hours Paid = Standard Work Week x 52 x FTE

Report the computed hours paid to the nearest whole number for each position title.

Please note: For BOCES who do not account for hours paid - you must calculate the FTE for each position using the FTE formula stated above *before* calculating the hours paid, as the FTE is needed for the computation of the hours paid.

Amount Paid - Report the actual amount earned by/paid to each employee as charged to the Co-Ser within the Special Aid Fund for each position title.

Total FTE - Report the total FTE's for each program/site.

Total Amount Paid - Report the total amount paid for each program/site.

Note: The program/site - program administration total for each program must equal the amount reported on Schedule CFR-1, line 16. The agency administration total must equal the amount reported on Schedule CFR-3, line 1.

VII. INSTRUCTIONS FOR COMPLETING SCHEDULE CFR-4A "CONTRACTED DIRECT CARE AND CLINICAL PERSONAL SERVICES":

This schedule is used to report the amount paid to individuals who have contracted with the service provider to provide direct care and/or clinical personal services. All other contracted services must be reported on the appropriate expense line of Schedule CFR-1 "Program/Site Data" or Schedule CFR-3 "Agency Administration".

Employee hours paid data compiled on Schedule SED-4 column 2b should agree to CFR-4A hours paid data for corresponding related service staff.

State Agency - BOCES providers please select the "SED" box.

Agency Name - Report the name of the organization that operated the program(s).

Agency Code - Report the five-digit code assigned to the organization that operated the program(s). (See Appendix E).

School Code - Report the twelve-digit code assigned to your organization.

Column Number - CFRS Software automatically assigns column numbers within each of the funding state agency schedules. The columns are arranged in ascending order based on a hierarchy of program code, program code index and program/site identification number.

Program Code – For each program, indicate the program code (see Appendix B) consistent with the program code as shown on Schedule CFR-1.

Program Code Index - For an SED program, enter **YY** for July - June CFR reporting period (also includes school age summer).

Program/Site Identification Number - Indicate the program/site identification number.

For BOCES providers, the program/site identification number is the first 4 digits of the agency code followed by the 3-digit service code (Co-Ser) number applicable to each program column.

Program/Site Name - Indicate the name used by the organization to identify the program/site.

Program/Site Address (Line One and Line Two) - Indicate the number, street, city, and zip code of the program/site. If the program/site does not have its own address, use the address of the organization's headquarters.

County Code - Indicate the county where the program/site is located using the codes in Appendix C

Position Title Code and Position Title – Indicate the appropriate position title code and position title by using the codes and titles listed in Appendix D (codes 200-399 only). Multiple contracted individuals with the same position title code must be combined and reported on the same line.

Hours Paid - If hours paid are available, please provide for each position title; otherwise leave blank.

Amount Paid - Report the actual amount paid in total for each contracted position (Direct Care and Clinical) for the reporting period.

Total Amount Paid - Indicate the total amount paid for each program.
Note: The total amount paid for each program must reconcile to the amount reported on Schedule 8A/CFR-1, line 35 for each program.

VIII. INSTRUCTIONS FOR COMPLETING SCHEDULE SED-1 "PROGRAM AND ENROLLMENT DATA":

This schedule is to be completed by all service providers requiring tuition rates from the New York State Education Department for school age (5-21 years old) and preschool (3-4 years old) programs. This schedule should also be completed by service providers operating Early Intervention (0-2 year olds) programs.

General rules

A. The following applies for Program Codes 9000-9014, 9100-9109, 9115-9119, 9160-9163, 9164, 9165-9169, 9230, 9300:

1. "Enrollment" means the student is physically present or legally absent from the special education program in accordance with §175.6 of the Commissioner's Regulations.
2. A student is considered enrolled and in attendance for reimbursement purposes until the student is discharged in accordance with the Education Commissioner's 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.
3. A full-day, full-time student is counted as 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.

4. 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 segments are calculated separately.) 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. 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 are counted in any calendar 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 for a school year program. When counting the total number of weeks in a summer program, you may count more than four weeks in a month.
- Determine the FTE to three decimal places (do not round) by using the result of the actual number of weeks a student is enrolled divided by the number of weeks in the full-time program.

B. <u>1:1 Aide/Nurse FTE Enrollment</u>

Report FTE enrollment for preschool and school age students receiving 1:1 aide/nurse services in a separate column (program code 9230) on this schedule. If a student receives 1:1 services for less than the full day or for less than the full enrollment period, the student FTE reported in the 1:1 aide/nurse column (9230) must be prorated accordingly. In addition, the enrollment for a 1:1 student's special education should continue to be reported in the special education program code in addition to the 1:1 aide/nurse FTE enrollment reported in the 1:1 aide/nurse program (9230).

When calculating the student FTE enrollment for students who share a 1:1 aide/nurse, each student's individual FTE should be prorated so that in total the student FTE for a shared one-to-one aide never exceeds a 1.00 FTE. For example, two preschool students receiving 1:1 aide services for the entire 10-month period who share the same 1:1 aide 50% each would each be a .500 FTE for a total of 1.000 FTE in the 1:1 Aide school year column.

C. <u>Preschool Partial Day Programs:</u>

A base of five hours per day is used for reporting enrollment for all Preschool Centerbased programs. The student FTE enrollment for any Preschool center based 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 = .500 FTE.

Example: Below are the total enrollment FTE calculations for 25 students enrolled for the full 10-month school year using various program lengths:

Program Length	Fractional Equivalent for 1.000 FTE		Non-Prorated FTE Enrollment		Prorated Student FTE Enrollment 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	X	25.000	=	12.500
5 1/2 hours/day	5/5*	X	25.000	=	25.000

* Programs in excess of 5.0 hours/day will be considered 5.0 hours/day for student FTE calculation purposes.

D. For Preschool Special Education Itinerant Teacher (SEIT) (9135-9139) and Preschool Related Service (9200) Programs:

FTE enrollment should be reported in accordance with §175.6(a)(1) and (2) of the Commissioner's Regulations.

E. For Preschool Evaluations (9190 - 9194):
The "Program and Enrollment Data" schedule does not apply.

Line-by-Line Instructions for Completing "Schedule SED-1 Program and Enrollment Data"

1. Enrollment by Funding Source (Lines 100-107) - Enter the full-time-equivalent enrollment by funding source. These enrollment figures should correspond to the tuition revenues reported on lines 69 and/or 88-92, and/or 94 of Schedule CFR-1.

2. Total by Funding Source (Line 108): Enter the sum of lines 102-107. Do not include line 100 or 101.

3. **Number of Days in Session (Line 109):** Enter the number of days in the full-time program during the September -June school year (preschool only), and the number of days in the full-time program during the preceding July and August if the program was approved to operate during that period. The September-June school year must be at least 180 days. The July-August summer program must report a minimum of 30 days.

4. **Care Days (Line 110):** Multiply the total full-time-equivalent program enrollment by funding source (from line 108) by the number of session days (from line 109) to calculate the total number of care days. Round the care days to the nearest whole number. Calculate the number of care days separately for the school year and for the summer.

5. **Actual Special Education Itinerant Service (SEIT) Units Provided (Line 115):** Enter the actual IEP mandated ½ hour units of service provided for all Special Education Itinerant Services. This information is for analysis purposes only and is not replacing the billable units of service data used to establish the rate and still required to be reported on CFR-1, line 13.

The following section applies only to preschool and school age programs. Do not complete this section for infant, evaluation, 1:1 aide or SEIT programs.

6. **Approved Classroom Ratio (Lines 201, 301, 401, 501, 601, 701, 801, 901):** For each program, enter the approved classroom ratio from your SED program approval letter on line 201. For example, if 6 disabled students were approved to be in a classroom with one special education teacher and one teacher aide, the approved classroom ratio is 6:1:1.

   Note: For a Preschool Special Class in an Integrated Setting program, do *not* include non-disabled students or staff in your ratio. Example: A program approved as 15:1:2 with 1 special education teacher and 1 paraprofessional for 7 disabled students and 1 paraprofessional for 8 non-disabled students, report the ratio as 7:1:1 for the disabled student-to-staff ratio.

   Enter the ratios for both the summer and the school year. Only enter ratios that are approved and currently operating. If your program has multiple approved classroom ratios that operated in the summer and/or school year, use lines 301 through 901 to report these additional ratios. Also, do not include 1:1 teacher aides in your ratio.

7. **Number of Classrooms (Lines 202, 302, 402, 502, 602, 702, 802, 902):** For each program, enter the weighted average number of classrooms operated for the approved classroom ratio reported on line 202. Calculate the weighted average number of classrooms separately for the summer and school year. If your program has multiple approved classroom ratios, report the weighted average number of classrooms for those additional ratios on lines 302 through 902.

   Full Day programs (Preschool and School Age): If you operated 3 full day classrooms for 10 months and 2 full day classrooms for 4 months at a ratio of 6:1:1, the weighted average number of classrooms for that ratio for the 10 month period would be (3x10) + (2x4)/10 = 3.8.

   Half Day programs (Preschool and School age): Half-Day programs that operated in a classroom used only in the A.M. or P.M. are counted as one classroom. Half-Day programs that operated in a classroom used both in the A.M. and P.M. are counted as two classrooms. If a classroom was used for an A.M. session in one program and a P.M. session in a different program, the classroom would be counted as 1.0 for each program. Examples:

   a) 2 half-day preschool (9115) classrooms operated in the A.M. for 10 months and 1 half-day (9115) classroom operated in the A.M. for 7 months during the school year, at a ratio of

12:1:2. The classrooms were vacant in the P.M. The 10 month weighted average number of classrooms for the ratio is ((2x10) + (1x7))/10 = 2.7.

b) 4 half-day preschool (9115) classrooms operated in the A.M. for 10 months at a ratio of 6:1:1 and 2 half-day integrated classrooms (9165) operated in the P.M. for 10 months and 1 half-day integrated classroom (9165) operated for 4 months in the P.M. at a ratio of 6:1:1. The 10 month weighted average number of 6:1:1 classrooms for each program is:

Program 9115: (4x10)/10 = 4.00
Program 9165: ((2x10) + (1x4))/10 = 2.4

8. **Student FTE (Lines 203, 303, 403, 503, 603, 703, 803, 903):** For each program, enter the total full-time-equivalent student enrollment for the number of classrooms reported on line 203. Enter the student FTE for the summer and school year as applicable in the appropriate column. If your program has multiple approved classroom ratios, report the student FTE for those additional classroom ratios on lines 303 through 903. Do not include non-disabled student FTEs.

9. **Total Student FTE (Line 999):** For each program, enter the sum of lines 203, 303, 403, 503, 603, 703, 803, and 903 on line 999. Line 999 should reconcile to line 108 for the summer and school year columns for each program operated.

IX. INSTRUCTIONS FOR COMPLETING SCHEDULE SED-4 "RELATED SERVICE CAPACITY, NEED AND PRODUCTIVITY":

Notes: Schedules SED-2 and SED-3, which were previously included in past versions of the CFR, are not applicable. There is no filing requirement for SED-2 and SED-3.

The RS-2 Schedule is available on the Rate-Setting Unit's Website at www.oms.nysed.gov/rsu/Manuals_Forms/Forms/RealtedServices/home.html. The RS-2 Schedule is not required to be submitted, but data from this schedule is used in the completion of SED-4.

This schedule is used to determine the capacity, need and productivity of related services for school age and preschool special education programs.
The following programs (codes) are to be reported. Report each program on a separate schedule:

- 9000-9009 - School Age-Special Class
- 9010-9014 - School Age-Special Class-Half Day
- 9100-9109 - Preschool-Special Class over 2.5 hours per day

- 9115-9119 - Preschool-Special Class 2.5 hours per day
- 9160-9163 - Preschool-Integrated Special Class over 2.5 hours per day
- 9165-9169 - Preschool-Integrated Special Class 2.5 hours per day
- 9200 - Preschool-Related Services Only

Refer to Appendix B for a definition of each program.

Column 1 "Related Service"

Related services are defined in Section 200.1 (gg) of the Commissioner's Regulations. Report data for speech therapy, physical therapy, occupational therapy, counseling and skilled nursing on the appropriate lines. Report data for all other related services on the line labeled "Other".

Column 2a "Annual Related Service Employee FTE Allocated to Program"

Report the related service employee FTE allocated to the program during the specific time period. Typically, full-time staff should be counted as follows: 12 month staff = .885 FTE; 10 month staff = .769 FTE, 2month staff = .115 FTE. Part-time staff should be prorated accordingly. For example, three full-time speech therapists at .885 FTE each plus one half-time speech therapist at .443 FTE (all employed for 12 months), would be counted as 3.098 FTE speech therapists. The FTE for each related service discipline must reconcile to the FTE reported on Schedule CFR-4. Please refer to the instructions for completing Schedule CFR-4 Personal Services for detailed instructions on calculating employee FTEs.

Column 2b "Annual Contracted Related Service Hours"

Report the annual hours for each contracted related service type, if applicable. The annual hours for each related service discipline must reconcile to the "hours paid" reported on Schedule CFR-4A.

Column 3 "Annual Capacity of Related Service Time in Half-Hour Units"

Multiply the FTE in column 2a by 2600 (52 weeks x 25 program hours per week x 2). Add to that the result of the total number of contracted related service hours during the period (from column 2b) x 2. For preschool related service only programs (program code 9200), use an employee standard work week of 35 hours in place of the 25 program hours per week in the above formula.

Column 4a "Annual IEP Mandated Individual Related Service Sessions on All Students' IEPs"

From schedule RS-2, column 6a; total by therapy type. Report sessions in half-hour blocks of time. Prorate as needed (e.g. 45 minutes = 1.5 sessions, etc.).

Column 4b "Annual IEP Mandated Group Related Service Sessions on All Students' IEPs"

From schedule RS-2, column 6b; total by therapy type. Report sessions in half-hour blocks of time. Prorate as needed (e.g. 45 minutes = 1.5 sessions, etc.).

Column 4c "Average Number of Students Served in Group"

For each related service, report the average number of students served in a group. This will be an estimate based on the provider's experience during the year.

Column 4d "Annual Group Sessions"

Report the result of column 4b divided by column 4c.

Column 4e "Annual IEP Mandated Half-Hour Related Service Sessions"

Report the sum of columns 4a and 4d.

Column 5 "Annual IEP Mandated Half-Hour Related Service Sessions Provided"

Report the number of direct service sessions. Direct service is considered to be contact time with the student and does not include pre-session planning or post-session write-up time. Calculate as follows: [Schedule RS-2 column 7a total + (RS-2 column 7b total/SED-4 column 4c)].

Column 6 "Percentage of Time Related Service Sessions Provided"

Report the result of column 5 divided by column 3.

X. APPENDICES

APPENDIX A: SOFTWARE VENDORS

The 2008-09 SA-111 Supplemental Schedules will be prepared using Consolidated Fiscal Report (CFR) software, which is offered by the following vendor:

NYS Office of Mental Health
Information Support Office
44 Holland Ave
Albany, NY 12229
Phone: 1-800-HELPNYS
http://www.omh.state.ny.us/omhweb/cfrsweb/default.asp

APPENDIX B: PROGRAM CODES

The following is a description for each program type:

School Age Programs (Ages 5-21)

9000-9009 - Summer 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 - Summer 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.

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 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.

9135-9139 – 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 child care 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
Report all costs of day care in excess of the approved duration of your Preschool Integrated program. For example, if the Day Care program operates from 7 a.m. to 5 p.m. (10 hours) and the Special Education Integrated program operates from 9 a.m. to 2 p.m. (5 hours), report the data during the non-instructional hours of Day Care operation (7-9 a.m.; 2-5 p.m.), as well as data for any children in Day Care during instructional hours, 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 paraprofessional 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 years old students should be reported. Indirect costs associated with the evaluations must also be reported. Data reported under the evaluation program code should not be reported in any other program code.

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 governmental 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 municipality'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 Individualized Education Program (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)(I) of the Commissioner's Regulations).

Infant Program (Ages 0-2)

9300 - Infant/Toddler – All Program Types
This program includes all services provided to children with disabilities ranging in age from birth through two years old pursuant to Article 25 of the Public Health Law.

Other Programs

0670 - Transportation
This cost column should include revenue and expenses associated with transporting students/patients/clients to and from the organization when the vehicles are not assigned to a specific

program. In cases where the organization only transports individuals attending VESID programs, report the data on Schedule CFR-2, column 7 - Other. Staff travel, transportation for field trips, and costs associated with transporting students to and from various facilities during the day, and any other transportation costs considered allowable per the SED Reimbursable Cost Manual should be reported as a cost of the appropriate program.

9230 - Special Education 1:1 Aides

This cost column should include the revenue and expenses for child specific 1:1 **teacher aides/assistants** and 1:1 **nurses** for **school age and preschool** students recommended by the CSE/CPSE and included as part of the student's Individualized Education Program.

9805 - Section 611 LEA Sub-allocation

Report the revenues and expenditures awarded by local education agencies (LEAs) pursuant to the Section 611 (g)(1) of the Individuals with Disabilities Act (IDEA). This change in reporting is effective July 1, 2005 in accordance with Chapter 437 of the Laws of 2005.

9806 - Section 619 LEA Sub-allocation

Report the revenues and expenditures awarded by local education agencies (LEAs) pursuant to the Section 619 (g)(1) of the Individuals with Disabilities Act (IDEA. This change in reporting is effective July 1, 2005 in accordance with Chapter 437 of the Laws of 2005.

APPENDIX C: COUNTY CODES

COUNTY	CODE	COUNTY	CODE
ALBANY	01	NIAGARA	32
ALLEGANY	02	ONEIDA	33
BRONX	03	ONONDAGA	34
BROOME	04	ONTARIO	35
CATTARAUGUS	05	ORANGE	36
CAYUGA	06	ORLEANS	37
CHAUTAUQUA	07	OSWEGO	38
CHEMUNG	08	OTSEGO	39
CHENANGO	09	PUTNAM	40
CLINTON	10	QUEENS	41
COLUMBIA	11	RENSSELAER	42
CORTLAND	12	RICHMOND	43
DELAWARE	13	ROCKLAND	44
DUTCHESS	14	ST. LAWRENCE	45
ERIE	15	SARATOGA	46
ESSEX	16	SCHENECTADY	47
FRANKLIN	17	SCHOHARIE	48
FULTON	18	SCHUYLER	49
GENESEE	19	SENECA	50
GREENE	20	STEUBEN	51
HAMILTON	21	SUFFOLK	52
HERKIMER	22	SULLIVAN	53
JEFFERSON	23	TIOGA	54
KINGS	24	TOMPKINS	55
LEWIS	25	ULSTER	56
LIVINGSTON	26	WARREN	57
MADISON	27	WASHINGTON	58
MONROE	28	WAYNE	59
MONTGOMERY	29	WESTCHESTER	60
NASSAU	30	WYOMING	61
NEW YORK	31	YATES	62

APPENDIX D: POSITION TITLE CODES

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITIONS
	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.**
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	
213	**Paraprofessional – Social Services**	**All individuals under the immediate supervision and direction of a supervisor or caseworker and performs various support activities of casework services. Job title may include: Case Aide, Group Worker, Intern-Social Services, Family Advocate/Therapist.**
215	**Supervising Teacher**	**Provides for direct supervision of teachers. Job titles may include Head Teacher, Assistant Teacher – Supervisor.**
218	**Teacher - Special Education**	**A certified teacher who provides specialized instruction to students with disabilities.**
220	**Teacher – Physical Education**	**Self-explanatory.**

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITIONS

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITIONS
222	Teacher – Other	Self-explanatory. Job titles may include teachers of: Art, Music, Dance, Drama, Computer, Home Economics, Industrial Arts, Keyboarding; Learning Disability Specialist, Reading Specialist, Resource Room Teacher, or teachers certified as Teacher of the Blind and Partially Sighted and Teacher of the Visually Impaired.
224	Teacher – Substitute	Self-explanatory. This is not a permanent position but is maintained on payroll records.
225	Teacher – Speech Certified	Certified as Teacher of Speech and Hearing Handicapped or Teacher of Deaf and Hearing Impaired.
227	Teacher - Coverage/Floating	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 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.
232	Teacher Assistant	An individual who assists teachers in duties such 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	Self-explanatory. Job titles may include: School Counselor, Vocational Counselor.
237	Curriculum Coordinator/IEP Coordinator	Self-explanatory.
243	Crisis Intervention Worker	Self-explanatory. Also includes Child Guidance Worker.
255	Transition Coordinator	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 VESID's Vocational Rehabilitation Offices to coordinate vocational assessments beyond Level 1.
257	Transition Specialist	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	Self-explanatory. (For use in Preschool Integrated Programs).
263	Teacher – Blind and/or Deaf	Teacher who provides special education services to students with disabilities who are blind and/or deaf.
265	Paraprofessional - Non-Disabled	Self-explanatory. (For use in Preschool Integrated Programs). Includes Non-Disabled Teacher Aides and Assistants
269	Teacher-Art	Teacher who is certified to provide art education to meet Part 100 program and units of credit requirements.

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITIONS
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	
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.
318	Psychiatrist	Licensed as a physician by SED and certified or eligible to be certified by an 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.
319	Physician's Assistant	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.	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 but are not licensed, and who provide routine psychological services under the supervision of a licensed psychologist.

CODE NUMBER	POSITION TITLE/ JOB TITLE(S)	DEFINITIONS
323	Psychology Worker/Other Behavioral Worker	Individuals with less than a Master's degree in psychology, who provide routine psychological services under the supervision of a licensed psychologist.
324	Social Worker, Certified (CSW)	Individuals who are certified in this discipline by SED.
325	Social Worker - Master's Level (MSW)	Individuals with a Master's degree in social work who are not certified but who are engaged in the provision of routine social work.
330	Therapist - Recreation	Individuals who have a Bachelor 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, 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.
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.
342	Clinical Coordinator	Responsible for overseeing clinical aspects of the program, including staff supervision and case review.
347	Staff Training	An individual responsible for training of program participant care staff in the areas of counseling, record keeping, case management, etc.
390	Other Clinical Staff/Assistants	All individuals engaged in providing, supervising or specifically directing clinical services, not included in the 300 series. Also includes Dentistry, Radiology, Laboratory, Central Medical Supply.

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 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**	**Responsible for record keeping, billing, correspondence and general office duties.**
511	**CSE/CPSE Chairperson**	**The individual that heads a multi disciplinary team that coordinates evaluations and recommends programs and services for school age or preschool students with disabilities.**
513	**Supervisor – Social Services**	**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**	**Self-explanatory.**
515	**Assistant Principal**	**Self-explanatory.**
516	**Coordinator/ Department Head**	**Self-explanatory. Job titles may include: Program Specialist, Director of Program Development, Program Coordinator/Manager**
520	**Staff Training**	**An individual responsible for the training of program admin. staff.**
521	**Utilization Review/Quality Assurance**	**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.**
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		
602	**Assistant Superintendent**	**Assists the District Superintendent in the overall administration of the district and acts on their behalf when necessary.**
603	**Treasurer (Comptroller)**	**Responsible for overall fiscal management of the district. Also includes Business Official, Director of Finance.**
604	**Director of Division**	**Responsible for overseeing a major segment of functions for the district. 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**	**Responsible for district-wide record keeping, billing, correspondence, and general office duties.**
606	**Accountant**	**Responsible for the establishment and maintenance of the district's systematic fiscal transactions and preparation of financial statements for the district. This position title does not include consultants.**
609	**Computer/Data/Statistical Specialist**	**Responsible for developing computer applications and/or provision of computer support.**
612	**Administrative Assistant**	**This position functions primarily as assistant to district management in the performance of such activities as communications with internal or external parties, preparation of written work, liaison work, etc.**
620	**Staff Training**	**An individual responsible for training of agency staff.**
690	**Other Agency Administration Staff**	**Includes all miscellaneous administration titles not included in the 600 series.**

APPENDIX E

AGENCY CODES	
Provider Name	**Agency Code**
BOCES ALBANY-SCHOHARIE-SCHENECTADY	**35240**
BOCES BROOME-TIOGA	**00200**
BOCES CATTARAUGUS-ALLEGANY-ERIE-WYOMING	**00300**
BOCES CAYUGA-ONONDAGA	**00400**
BOCES CLINTON-ESSEX-WARREN-WASHINGTON	**00500**
BOCES DELAWARE-CHENANGO-MADISON	**00600**
BOCES DUTCHESS	**00700**
BOCES EASTERN SUFFOLK	**23220**
BOCES ERIE 1	**00900**
BOCES ERIE 2 CHAUTAUQUA-CATTARAUGUS	**01000**
BOCES FRANKLIN-ESSEX-HAMILTON	**20420**
BOCES GENESEE VALLEY	**01200**
BOCES GREATER SOUTHERM TIER	**37320**
BOCES HAMILTON-FULTON-MONTGOMERY	**01300**
BOCES HERKIMER-FULTON-OTSEGO	**01400**
BOCES JEFFERSON-LEWIS-HAM-HRK-ONEIDA	**01500**
BOCES MADISON-ONEIDA	**01600**
BOCES MONROE 1	**01700**
BOCES MONROE 2-ORLEANS	**01800**
BOCES NASSAU	**23110**
BOCES ONEIDA-MADISON-HERKIMER	**02000**
BOCES ONONDAGA-CORTLAND-MADISON	**36380**
BOCES ONTARIO-SENECA-YATES-CAYUGA	**02200**
BOCES ORANGE-ULSTER	**03800**
BOCES ORLEANS-NIAGARA	**02300**
BOCES OSWEGO	**25860**
BOCES OTSEGO-DELAWARE-SCHOHARIE	**02500**
BOCES PUTNAM-NORTH WESTCHESTER	**21960**
BOCES QUESTAR III (RENSSELAER-COLUMBIA-GREENE)	**20380**
BOCES ROCKLAND	**02800**
BOCES SOUTHERN WESTCHESTER	**03000**
BOCES ST. LAWRENCE-LEWIS	**26320**
BOCES SULLIVAN	**22470**
BOCES TOMPKINS-SENECA-TIOGA	**03400**
BOCES ULSTER	**03500**
BOCES WASH-SAR-WAR-HAM-ESSEX	**27440**
BOCES WESTERN SUFFOLK	**03700**

APPENDIX F
COMPONENTS OF A COMPREHENSIVE PRESCHOOL EVALUATION

TYPE OF EVALUATION	AREAS THAT MAY BE EVALUATED	CERTIFIED OR LICENSED PERSON WHO WOULD CONDUCT EVALUATIONS
CORE EVALUATIONS:		
Physical Examination	Vision, hearing, physical development, medical needs, and physical factors which may affect ability to learn.	Physician Nurse Practitioner Physician's Assistant
Social History	Interpersonal, familial and environmental variables which Influence a child's general adaptation to school, including but not limited to information on family composition, family history, developmental history of the child, health of the child, family interaction and adjustment of the child.	Social Worker School Psychologist Registered Nurse Special Education Teacher
Individual Psychological Evaluation	General intelligence, developmental strengths and weaknesses, Learning, behavioral and other personality characteristics to the extent the school psychologist deems necessary for purposes of needs identification.	School Psychologist
REFERRAL EVALUATIONS:		
Educational Evaluations	Abilities and needs in relation to developmental domains, Observation of a student's performance and behavior, skills in activities of daily living, expected rate of progress in acquiring skills and information and learning style.	Special Education Teacher
Other evaluations in areas relating to the suspected disability	Factors related to areas of health, vision, hearing, language and communication skills and motor, adaptive and/or cognitive development.	Audiologist Teacher of Speech/Hearing handicapped Physical Therapist Speech Pathologist Occupational Therapist Special Education Teacher Medical specialists with knowledge in areas of suspected Disability, i.e.: Otolaryngologist Ophthalmologist/Optometrist Physiatrist Orthopedist Psychiatrist Neurologist