

REIMBURSABLE COST MANUAL

July 1, 2016 – June 30, 2017

Crosswalk of Changes

Please use the following guide to reference specific content changes to the 2016-17 Reimbursable Cost Manual by section, as compared to the 2015-16 Reimbursable Cost Manual.

INTRODUCTION

- Summary of Section IV, Tuition Rate-Setting Methodology revised.

SECTION I – DEFINITIONS

- 3(C) – strike out “five” and replace with “three” for fiscal viability projection.
- 6 – strike out “Special Education Quality Assurance (SEQA)”
- 7(G)(2) – strike out “are encouraged” and replace with language pertaining to Special Education Itinerant Teacher (SEIT) program make-up session requirements.

SECTION II – COST PRINCIPLES

- 11 – amend Clothing/Uniforms to allow for reimbursement of Security, Housekeeping and Maintenance uniforms.
- 13(A)(4)(b) – insert “i” and exclude non-direct Position Title Codes 100 series and 505 and 605.
- 13(A)(4)(b) – insert “ii” and “iii” and restate language pertaining to Executive Director time records in iii.
- 13(A)(4)(d) – insert “and/or in more than one job title” and “or job title” and clarify language pertaining to Executive Director time records to mirror language in 13(A)(4)(b).
- 13(A)(6) – strike out language pertaining to provider action following a personal nature disallowance.
- 13(A)(10) – insert “merit award” and add new (f) allowing for longevity and attendance to supplement other employee performance information.
- 13(A)13 & 13(A)14 – insert new language to allow reimbursement for Sign-on and Retention bonus subject to the applicable provisions provided therein.
- 13(B)(2)(e) - insert language authorizing the reimbursement of student loan repayment as a fringe benefit expense.
- 13(C)(1)(i) – insert “The amount of a discretionary pension contribution exceeding twenty-five percent of an individual employee’s salary is not reimbursable.”
- 14(C) – insert “1” and add a new “2” and “3” pertaining to non-reimbursable consultant costs; strike out prior language that would be duplicative.
- 17(A)(10) – clarify that depreciation is not funded in a tuition rate where a DA Part I tuition rate is calculated. Restate standard for required NYSED review of capital improvements.
- 21 – remove “Costs” and insert “Fines and penalties”
- 28(A) – provide that good faith efforts to obtain the most competitive rate for capital indebtedness occur every five years.
- 28(D)(3) – revise reimbursement limitations of interest expense on working capital loans for late filers.
- 44(C) – insert new item to state “Tuition revenues received from state or local governments or school districts for education of student pursuant to Article 81 and/or Article 89 of the Education Law may not be loaned.
- 57(A) – insert “and internet services”

SECTION III – GENERAL REQUIREMENTS

- 1C(2). – insert new documentation requirements for legal and accounting services.
- 1J(2) - insert new documentation requirements for maintenance vehicles.

SECTION IV – TUITION RATE-SETTING METHODOLOGY

- 1 – update web link to view 2016-17 “Methodology Letter”
- 2 – strike out section 2 of the 2015-16 RCM and replace with section 3 of the 2015-16 RCM

SECTION V – INDEX

- See Index for page changes.

SECTION VI – APPENDICES

- See Appendixes – formatting/technical changes only.