Public School District
Supplemental Schedule Reporting (SSR)

General Information

It is recommended that the Special Education Director and staff complete the Special Ed Director Questionnaire and Revenue and Student FTE Calculation worksheets. Sample P 2 &3.

By doing so, the Special Ed Director is ascertaining that:
- Program codes and length of day match what was approved by the Office of Special Education as indicated on the program approval letter.
- STAC is accurate. Cross-referencing class lists and attendance records may be helpful.

The Revenue and Student FTE Calculation worksheet was designed for Summer School Age (ESY: Extended School Year) reporting and is useful when completing program FTEs on SS-14 and Revenue on SS-10. Sample P 3.

Enter data in cells highlighted in yellow for # of Students Attending, Program Hours, and Days of Operation. See the Special Ed Director Questionnaire for information regarding 7/4, Independence Day.

Enter rates in cells highlighted in pink. Sample 3, cells A3, A13, A23, and A35. (The Fiscal/Business Office may assist with this.)

- Program Prospective Rates may be found on SEDFIN/EFRT’s TRATE screen.
- P 9015 rates may be found on STACs DQPRG screen.
- 1:1 Aide rates may be found on the Rate Setting website: [http://www.oms.nysed.gov/rsu/Rates_Methodology/Rates/RWAPD/OneToOneAides/home.html](http://www.oms.nysed.gov/rsu/Rates_Methodology/Rates/RWAPD/OneToOneAides/home.html)

These spreadsheets are then submitted to the Fiscal/Business Office. If your school has multiple programs, you may wish to make additional copies of these worksheets. It may be helpful if the Special Ed Director provides the names of teachers, classroom aides, 1:1 aides, and Physical, Occupational, and Speech Therapists as well as the Standard Work Week during the school year for each position so that the Fiscal/Business Office can retrieve salary and fringe data from payroll and billing records.

Based on the information provided on the Special Ed Director Questionnaire (Sample P 2), the Fiscal/Business Office gathers relevant expenditure amounts and completes the required forms: ST-3 B2 Special Aid Fund Revenue and B3 Special Aid Fund Expenditures and Supplemental Schedules 10-16 forms.

For Summer or School Year programs, RSU forms SS-10 thru SS-16 must be completed if the school operated preschool and/or summer school-aged Special Education rate programs.

1. If the school operates a summer rate program (9000 and/or 9010) as well as a P 9015, it is recommended that P 9015 data be reported along with the Rate programs.
2. If the school operates a preschool rate program (9100, 9115, 9135, 9160, and/or 9165) as well as P 9190 and/or P 9200, report P 9190 and P 9200 along with the Rate programs.

3. At this time, if the school **only** sends its Special Education students to programs outside the district and/or **only** provides “Fee for Service” programs, the Supplemental Schedules are not required. Examples of “Fee for Service” Programs are P 9015, P 9190, and P 9200.

4. Students in P 9015 are **not** eligible for aid funding for 1:1 aides, P 9230. Contact STAC for more information.

It is recommended that the Supplemental Schedules be completed first and then the corresponding lines on B2 and B3 be completed as data reported on SS-10 through SS-16 are reconciled to the ST-3 B2 Special Aid Fund Revenue and B3 Special Aid Fund Expenditures.

There is a "Help" feature on SAMS; it is located in the upper right corner of the SAMS' banner (to the left of "Logout"). See Printing instructions at the end of this document.

**Pupil transportation** (back and forth from home and school) is **not** reported on the Supplemental Schedules. It is reported on the B3, Lines 209-230. **Sample P 23.**

Reference the Supplemental Schedule and B3 Special Aid Fund Expenditures Crosswalk on the next page.
<table>
<thead>
<tr>
<th>Supplemental Schedule</th>
<th>Description</th>
<th>B3, Line</th>
<th>Description</th>
<th>Notes</th>
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</thead>
<tbody>
<tr>
<td>SS-10</td>
<td>Salaries-Job Codes 500-590</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SS-10</td>
<td>Salaries-Job Codes 600-690</td>
<td></td>
<td>Noninstructional Salaries</td>
<td></td>
</tr>
<tr>
<td>SS-11</td>
<td>Salaries - Job Codes 200-390</td>
<td></td>
<td>Instructional Salaries</td>
<td></td>
</tr>
<tr>
<td>SS-11</td>
<td>Salaries-Job Codes 100-190</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SS-10, SS-11</td>
<td>Equipment</td>
<td>102</td>
<td>Equipment</td>
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<tr>
<td>SS-10, SS-11, SS-12</td>
<td>Contractual Services</td>
<td>103</td>
<td>Contractual and Other</td>
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<tr>
<td>SS-10</td>
<td>Materials and Supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SS-11</td>
<td>Repairs and Maintenance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SS-11</td>
<td>Travel and Transportation</td>
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<td></td>
</tr>
<tr>
<td>SS-11</td>
<td>Miscellaneous</td>
<td>104</td>
<td>Materials and Supplies</td>
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<tr>
<td>SS-11</td>
<td>Materials and Supplies - Food Only</td>
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</tr>
<tr>
<td>SS-11</td>
<td>Materials and Supplies - Other</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>SS-10, SS-11</td>
<td>Other Expenditures Reported in Special Aid Fund</td>
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<td></td>
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<tr>
<td>SS-12</td>
<td>Tuition: a. Other Public Districts in NYS (Excluding Special Act Districts)</td>
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<td>Tuition Paid to Public Districts in NYS (excluding Special Act Districts)</td>
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<tr>
<td>SS-12</td>
<td>Tuition: b. All Other</td>
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<td>Tuition - All Other</td>
<td></td>
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<tr>
<td>SS-12</td>
<td>Textbooks</td>
<td>107</td>
<td>Textbooks</td>
<td>Seldom used</td>
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<tr>
<td>SS-10, SS-11</td>
<td>BOCES Services (Excluding Tuition)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>SS-12</td>
<td>BOCES Services</td>
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<td>BOCES Services</td>
<td>Most often seen on SS-12 only</td>
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<td>SS-10</td>
<td>Fringe Benefits - Job Codes 500-590</td>
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<tr>
<td>SS-10</td>
<td>Fringe Benefits - Job Codes 600-690</td>
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<td>SS-11</td>
<td>Fringe Benefits - Job Codes 200-390</td>
<td>109</td>
<td>Employee Benefits</td>
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<tr>
<td>SS-11</td>
<td>Fringe Benefits - Job Codes 100-190</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

These expenditures are usually seen on just SS-11.
Field Trips: **NOT** to/from school.
When starting to prepare the Supplemental Schedules, begin with SS-12 to report Out-of-District Expenditures. **Do not report in-district expenditures on the SS-12. Sample P 5.**

**SS-12 Expenditures in Other Districts:**
Expenses for students attending other districts, BOCES, or private provider programs, are reported on SS-12.

- For summer school age students, use Lines 23 – 33.
- Preschool students, use Lines 12 – 22.
- Early Intervention students, use Lines 1 – 11.

Next, complete SS-14 (Sample P 6-10) since data reported on this form will assist in identifying programs provided and the number of teachers, classroom aides, and 1:1 aides. Revenue and Student FTE Calculation worksheet (Sample P 3) calculated FTEs based on:

For programs operating 5 or more hours, the Student Full Time Equivalents (FTEs) are the number of students (prorate students who did not attend the full session) in the program.

For the program operating less than 5 hours per day, the Student FTEs are calculated by multiplying the number of students (prorate students who did not attend the full session) by the number of hours of operation and dividing by 5 hrs. For example, if the program operated 3 hours per day: number of students X 3 / 5 = FTEs.

RSU accountants reference STAC enrollment reports to calculate Student FTEs and compare this result with SS-14 reporting.

Once program numbers are entered on SS-14, the program numbers automatically populate on SS-10 and SS-11 Supplemental Schedule forms. Therefore, it is critical that once the program data entry order is established that it be maintained throughout.

**SS-14 Student FTE Enrollment:***

- For students in Rate Programs (P 9000, P9010, P 9100, and P 9115),
  - Student FTEs are entered under the appropriate Funding Source. The FTEs calculated on the Revenue and Student FTE Calculation worksheet can be transferred to the corresponding **Section 4408 (Article 89) District Placement** lines for summer school age FTEs. This line is used to report students with IEPs who attend the program.
  - **Include both in-district and out-of-district students attending your school’s in-district program.**
  - If there are students attending who do not have an IEP, report these students under “Other Placement”. (Example: Line 6.)
  - Do **not** include FTEs for your district students attending out-of-district programs.
b. When entering classroom ratios, use a “period” as punctuation. Examples: 12.111 and 8.112. Each ratio is reported once. There is a line to enter the number of classrooms per ratio.

c. Report Student FTEs on Lines 13, 16, and 19; Line 20 automatically totals.

d. Line 20 and Line 7 are reconciled; therefore, ascertain that these match.

e. When reporting preschool integrated programs (P 9160 and P 9165), the approved classroom ratio reported should be for the Special Ed. population, not the overall ratio.

f. For P 9230 (1:1 aides) (Sample P 8),
   i. Complete the Enrollment by Funding Source and Number of Days in Session. (Example, for summer, Lines 80-87; for PreK school year programs, Lines 99-106.)
   ii. Do not complete the Classroom Ratio, Number of Classrooms, and Classroom FTEs. (Example, Lines 89-97 and 108-116.)

g. P 9015 (Sample P 9), report as one program for 9015A-D.

h. P 9015, P 9190, P 9200, report only the Number of One-Half Hour Sessions. (Example, Line 127 for summer and 146 for PreK school year.)

i. P 9135, report only the Number of One-Half SEIS or SEIT Units mandated on lines 10, 29, 49, 68, 88, 107, 127, 146, 166, 185, 205, 224, 244, 263 or 283. Enter the units provided on the corresponding a lines. (Example, Line 127a and 146a.)

If there were students with 1:1 aides, there is a column on STAC to report this. Complete sections on the Supplemental Schedules for Program 9230 which is exclusively for 1:1 aide costs (SS-14 for enrollment, SS-13 for staffing, SS-10 for Revenue, SS-11 for salaries and fringe). Students receiving 1:1 aide services also have their FTEs included in the program they are enrolled (i.e.: 9000, 9010, 9100, 9115, etc). Also refer to information available at http://www.oms.nysed.gov/stac/schoolage/1to1_aides/home.html

Next, complete SS-13. Sample P 11.

SS-13 Personal Services by FTE and Job Code:
Based on information provided for each Program, were all the staff reported on SS-13?

Which staff worked in each Program?

- Teachers
- Aides
- Speech Therapists
- Occupational Therapists
- Physical Therapists
- Counselors
- Office Workers (prorate)
- Directors (prorate)
- Principal (prorate)
- Nurse (prorate)
- Janitorial (prorate)
- Any other applicable staff
Do some of the positions need to be prorated between several programs?
Example: If the principal is present for both the Special Ed and Non-disabled programs, a portion of the salary and hours paid would be allocated to the Special Ed program.

The **Standard Work Week in Hours** is based on the number of hours a full-time staff person would normally work per week *during the school year*.

Do the hours paid make sense?
Example: If program operated for 3 hrs per day for 30 days, are the Hrs Paid at least 90?

Are the Amounts Paid reasonable?
- Check the Hourly Wage calculation: Amount Paid / Hours Paid.
  Example: If an employee worked 30 hours and the Amount Paid is reported as $3,750, the average hourly rate would be $125. Is this reasonable for the position or is there an error?

Are the Average Salaries reasonable?
- Check the Average Salary calculation: Amount Paid / FTE
  Example: If an employee has 0.02 FTE and the Amount Paid is reported as $3,750, the Average Salary would be $187,500. Is this reasonable for the position or was there an error?

In **integrated preschool** programs (9160 - 9163, 9165-9169), if there are any teachers providing instruction to non-disabled students, use PTC 260 to report salaries; if there were any aides or paraprofessionals providing assistance to non-disabled students, use PTC 265 to report these salaries. See CFR Manual Appendix R: [http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html)

Position Title Codes can be found in the CFR Manual in Appendix R. [http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html) Once SS-13 is completed, transfer the salary totals by type and program to SS-10 and SS-11.

The following is based on one program per school. If there are several programs, data needs to be reported separately by each program. Space is provided for the reporting of several programs on each Supplemental Schedule.

**SS-10, Revenues and Administration Expenditures (See Sample P 12-15):**

a. If there were SS-13 Position Title Codes (PTC) 500-590 staff, salaries get reported on Line 10.

b. If there were SS-13 PTC 600-690 staff, salaries get reported on Line 11.
c. If there were PTC 500-590 salaries, report the corresponding Fringe Benefits on Line 19. If paid on an annual basis and school is reporting a summer program, Fringe may be prorated for the summer.

d. If there were PTC 600-690 salaries, report the corresponding Fringe Benefits on Line 20.

e. Revenue for the **district operated program**.
   - Revenue for district students attending Other Districts Programs is **not** reported on SS-10. Recall that the costs for these students were reported on SS-12.
   - Line 5 is used to report 22140 Section 4408 - School District Tuition. This is the amount calculated on the Revenue and Student FTE Calculation worksheets. Or, per the Help instruction: multiply the Prospective rate by the Students FTEs. Include revenue for in-district students as well as those attending your district’s program from a neighboring district. If using a daily rate, remember to multiply by the number of session days. You may find the prospective rate on EFRT/SEDFIN or [http://eservices.nysed.gov/netrates/](http://eservices.nysed.gov/netrates/)
   - Line 8: Entering the amount on this line is recommended after all costs have been reported on both SS-10 and SS-11. (Note: SS-11, Lines 25, 50, 75, 100, 125, etc. contains the Total Administrative, Direct Care, and Facility Expenditures per program.) Report the Interfund Transfer, the difference between the program costs reported on SS-11, Line 25 (for first program) and the Revenue. Record “Interfund Transfer” in the memo to the left.
   - Use a similar process for reporting other programs.

f. Were there any other Administrative expenses that need to be reported on SS-10 Lines 12 – 18 and 21?
   - Equipment
   - Repairs and Maintenance
   - Travel
   - Miscellaneous
   - Contractual Services - NonDirect Care
   - BOCES Services (Please describe.)
   - Other

**SS-11 Direct Care and Facility Expenditures** *(See Sample P 16-19):*

a. PTC 200-390 staff are reported on Line 2.

b. Fringe for PTC 200-390 staff is reported on Line 11.

c. Were there any other Direct Care Expenditures that need to be reported on SS-11 Lines 3 - 10 and 12?
   - Equipment
   - Repairs and Maintenance
   - Travel other than To/From School. Example: field trip.
• Miscellaneous
• Contractual Services – Direct Care (Usually OT, PT, ST)
• Materials and Supplies – (Therapeutic) Food Only
• Materials and Supplies - Other
• BOCES Services (Please describe.)

d. Other
e. PTC 100-190 staff are reported on line 14.
f. Fringe for PTC 100-190 is reported on Line 19.
g. Contractual, Line 17: Used to report Utilities; usually limited to 2 or 2.5% of program costs. Recommendation: use the Grants Finance Restricted Indirect Cost percentage. (Total SS-10 and SS-11 program costs, including Facility Expenditures, and multiply by the Restricted Indirect Cost rate.)
h. Were there any other Facility Expenditures that need to be reported on SS-11 Lines 15, 16,18 and 20 - 23?

SS-10, Revenues and Administration Expenditures (See Sample P 12-15):
a. Go back and enter the Revenue section:
   • Determine the Interfund Transfer amount to be reported on Line 8.

SS-16 Detail of Admin, Direct Care and Facility Costs (See Sample P 20):
Expenditures reported on the SS-10 thru SS-12 are reconciled to the B3 – Special Aid Fund Expenditures.
   a. For summer school age programs, do the total expenditures reported on the SS-10 thru SS-12 equal the expenses reported on B3 Lines 100-110? If not, SS-16 must be completed to indicate discrepancies.
   b. For Preschool programs, do the total expenditures reported on the SS-10 thru SS-12 equal the expenses reported on B3 Lines 89-99? If not, SS-16 must be completed to indicate discrepancies.
   c. For Early Intervention programs, do the total expenditures reported on the SS-10 thru SS-12 equal the expenses reported on B3 Lines 78-88? If not, SS-16 must be completed to indicate discrepancies.

ST-3 B2 Special Aid Fund Revenue and B3 Special Aid Fund Expenditures (Sample P 21-23)
For schools reporting School Age summer programs, please use the sections for Program for Students with Disabilities School Age - July/August (Section 4408 Education Law), Lines 12, 13, 13b, 26, and 27 on B2 (Revenue) and Lines 100-110 on B3 (Expenditures). Please verify that the amounts reported on the Supplemental Schedules reconcile to those reported on the ST-3, B2 and B3.

   • B2, Line 12 is used to report the revenue for Section 4408 School Age Special Education Program Tuition for the summer.
   • B2, Line 13 may be used to report revenue for students attending out-of-district programs; expenditures were reported on SS-12.
• B2, Line 13b is used to report reimbursement of tuition exp. students attending State Supported Schools for the Blind & Deaf - 10 month, school age & Preschool (Section 4201).
• B2, Line 26 is used to report district responsibility (excess costs) or liability (excess revenue) for Special Ed Section 4408 programs.
• B2, Line 27 may be used to report the districts responsibility or liability for students attending out-of-district programs, reported on SS-12.

For schools reporting preschool programs, please use the sections for Section 4410 - 12 Month Preschool Programs, Lines 5-7 and Line 27 on B2 and Program for Students with Disabilities Preschool - 12 month (Section 4410 Education Law), Lines 89-99 on B3.

For schools reporting Early Intervention Programs, please use the sections for Program for Students with Disabilities - DOH-Chapter 428-Early Intervention Program, Lines 2-4 on B2 and Lines 78-88 on B3.

**Program 9230** is used to report salaries and fringe of 1:1 aides as well as student FTEs. If there were any Full-time 1:1 Aides, Part-time/Shared 1:1 Aides and 1:1 RN, 1:1 LPN, 1:1 Interpreters f/t Deaf, see: [http://www.oms.nysed.gov/stac/schoolage/1to1_aides/home.html](http://www.oms.nysed.gov/stac/schoolage/1to1_aides/home.html)

Schools reporting preschool programs are required to complete SED-4 for all rate programs and P 9200. For schools reporting Summer School Age only programs, schools are encouraged to complete. Most schools have a student management system which can be used to retrieve data needed to complete the SED-4. Forms and instructions can be found at: [http://www.oms.nysed.gov/rsu/Manuals_Forms/Forms/RelatedServices/home.html](http://www.oms.nysed.gov/rsu/Manuals_Forms/Forms/RelatedServices/home.html)

**Page Setup:** Please configure Page Setup with the parameters shown below. This will be helpful when printing forms so that they print properly. (This sample was for Summer 2012: Claim Yr 2013-14 reporting. Please update Claim Yr as needed.)
Printing: Select Print Form (below gray banner, 3rd selection from right. Print is magenta on sample below.) There is a Help feature with instructions on completing forms. (This sample was for Summer 2012: Claim Yr 2013-14 reporting. Please update Claim Yr as needed.)
**Printing (continued)** Preview the forms to determine how many pages have data, select File (top Left below right/left navigation buttons), Print (from File drop down menu).

File / Print
On the Print Wizard, use the radio button for Pages and enter 1 - # of pages required. This sample requests printing of pages 1-2. (This sample was for Summer 2012: Claim Yr 2013-14 reporting. Please update Claim Yr as needed.)
Once the Supplemental Schedules data is entered and has been approved, please request the superintendent to certify the forms. (This sample was for Summer 2012: Claim Yr 2013-14 reporting. Please update Claim Yr as needed.)
If SAMS is not permitting data entry, it is possible that the Superintendent must certify the data which has already entered and the Revisions options used to continue data entry. (This sample was for Summer 2012: Claim Yr 2013-14 reporting. Please update Claim Yr as needed.)
If changes are made to the Supplemental Schedules after they have been recertified, use the Revisions option in the Forms list. There is a watermark on the Revisions version. Please re-certify by following the instructions found in RSU Change Submission. (This sample was for Summer 2012: Claim Yr 2013-14 reporting. Please update Claim Yr as needed.)