

## **FY-2013 SERVICE PLAN GENERAL INSTRUCTIONS FOR SECTION B**

### **PURPOSE:**

The purpose of Section B is to provide the department with information on the estimated K-12 formula eligible special education costs for FY-2013. This information is used by the department to calculate estimates for FY-2013 Special Education Formula Funding - Block Grant, Special Education Expenditures Reimbursement and Extraordinary Reimbursement. These revenue projections are used for preparing local budgets and for the Legislature in setting the FY-2013 appropriation. The department is interested in the most realistic estimates the supervisory unions can provide for FY-2013 Special Education costs.

### **BUDGET ENTITIES:**

Section B is to be completed by each budget entity (school district, joint contract district or supervisory union), that is expected to incur K-12 Special Education costs for FY-2013 (July 1, 2012 through June 30, 2013). Each budget entity completes a Section B reflecting only the services and costs paid for by that individual budget entity. For this exercise, **the costs paid by the supervisory union such as special education administration should be included in Section B for the supervisory union and not duplicated as assessment on the Section B's for their member school districts.**

The costs shown by the supervisory union, school districts, and joint contract districts should be the total special education cost including those expenses that will be charged to IDEA-B funds. When preparing State funding estimates based on the service plan information, the department first deducts the amount estimated to be covered by IDEA-B grant funds so it is important that the costs covered by IDEA-B funds are included in the estimates provided.

For each budget entity, report the amount shown on that entity's Section B, Part 2 on the "FY-2013 Total Estimated Eligible Special Education Cost" line on Section A, Part 1 in the "Section B (K-12)" column. The reports from all the budget entities are added together on Section A, Part 1 to come up with the unduplicated K-12 special education costs for the supervisory union as a whole.

### **THREE PARTS:**

All three parts of this section are to be submitted for each budget entity. The three parts are connected and should be consistent. On Part 1, the service information requires an estimate of the number of students by special education service category for the current year and next year. Also on Part 1, the staff needed to provide those services is shown for the two years. On Part 2, the cost of providing the services listed on Part 1 for next year is estimated. Part 3 (a) is a listing of the students whose special education costs are expected to exceed \$50,000 for next year. Part 3 (b) is used by supervisory unions, joint contract districts and interstate school districts to show the distribution of extraordinary cost to their member school districts. One of the common errors with these reports is that the information provided on the three parts does not match. Please use the same assumptions for completing all of the three parts so they make sense when looked at together.

## Services and Cost Reported by Budget Entity Paying for Service

For Part 1, report only the students and staff numbers relating to services *paid for by that particular budget entity*. So if the supervisory union arranges and pays for K-12 speech services for all of its member school districts, then all of the speech services would be shown by the supervisory union budget entity and nothing would be reported by the member school districts for speech. This means that the supervisory union budget entity would count on Part 1 all of the K-12 students receiving speech services as well as the supervisory union speech staff. Students counted by the supervisory union for speech services may be counted by their school district for other special education services that the school district pays for directly.

## Total Eligible K-12 Special Education Cost

**The information contained in Section B is to include all special education services paid for by that budget entity for its K-12 students that are eligible for State and Federal special education funding.** The cost of special education services for Preschool students is excluded from Section B except for Part 3 for the Extraordinary Cost. The services to be purchased from Federal funds earmarked for K-12 students with disabilities (IDEA-B) are to be included if they are eligible costs for K-12 special education services. Costs ineligible for state funding such as training in excess of \$3,000 may only be included in Section B if they will be paid for with IDEA-B funds.

## INSTRUCTIONS FOR SECTION B - Part 1 – Student & Staff Information

### General Information

The information requested here is required by statute and will be used as justification for the FY-2013 funding request from the Legislature. This form is designed to show the count of K-12 resident students and State-Placed students that the school district expects to serve.

**For students** - count K-12 resident and State-Placed students on IEPs in each service category. Use only whole numbers (i.e. count student as “1” if receiving service regardless of whether part-time or part of year or receiving the school year plus summer services). Only include students in a service category if the service is or is expected to be required by the student’s IEP and paid for by the school district. Many students will be counted in more than one category as they receive more than one IEP service. Also the same student may be counted by more than one budget entity if the costs of different services he or she receives are paid by different budget entities.

**For staff** - full-time equivalents (FTEs) are used. The full-time equivalent (FTE) is the portion of a full school year that each staff person works. A teacher who works full-time for the full school year is a 1.0 FTE. A teacher who works three full school days out of five for the school year works 0.6 FTE (3/5). A teacher who works 3 ¼ hours each day out of a 6 ½ hour school day works a .5 FTE (3.25/6.5). A special educator who works full days for the school year plus 18 full days in the summer would be a 1.1 FTE (193 days/175 school days). In some cases, you may need to divide staff between categories which should be made based on how the staff member normally divides his/her time. For example, if a psychologist works three school days per week and on the average, she spends one day on assessments and two days on counseling, you would show 0.2 FTE (1/5) for assessment and 0.4 FTE (2/5) for counseling. **Please limit the FTE to two decimal places.** If the service is provided without a special education cost being incurred, enter "N/C" instead of an FTE to indicate no cost.

**FY-2012 (This Year)** - refers to the year from July 1, 2011 through June 30, 2012.

**FY-2013 (Next Year)** - refers to the year from July 1, 2012 through June 30, 2013.

**This year's student information** - can be obtained based on staff caseload counts as well as your childcount information. **Next year's student information** - needs to be estimated, based on current numbers, trends in your childcount and your knowledge of the students.

**Staff for FY-2012** - use the actual staff for the current year that qualifies as eligible special education cost under the State Board of Education rule 2366.2.1. This includes both the staff you hire under your negotiated agreement and the staff who have separate service contracts.

A summary of what is allowable is as follows:

1. Eligible Cost for Special Education Instructional Staff and Speech Staff

For staff FTE relating to staff hired under the master negotiated agreement, estimate the hours or FTE that each special education instructional staff person spends on allowable K-12 special education activities:

- a. Providing services required by students' IEPs individually or through co-teaching that qualifies as a special education service under 2360.3.1 and specialized instruction to a group of eight or fewer students if the majority of students are receiving the specialized instruction as an IEP services;
- b. Prorated portion of time spent on services provided to groups of students based on the portion of students in the group receiving the service as an IEP service to the total number of students in the group if does not qualify under the small group provision above;
- c. Performing special education case management, special education evaluations, participating meetings to develop students' IEP or determine special education eligibility or other special education functions;
- d. Plus up to an additional 20% for performing consultation to assist with the development of and providing instructional services required by EST and 504 plans.

2. Eligible Cost for Related Service Staff and Contracted Service Providers:

Estimate the hours or FTE that each contracted service provider or related service provider spends on the allowable K-12 special education activities:

- a. Providing services required by students' IEPs and related case management as well as work relating to special education evaluations and IEP development or other special education functions and
- b. Prorated portion of time spent on services provided to groups of students based on the portion of students in the group receiving the service as an IEP services.

**Staff for FY-2013** - should be estimated as realistically as possible. You should adjust the FTE counts to reflect changes and only include new positions if you realistically believe they will be funded.

FTE Calculation for School Year Personnel is based on the hours during the school year that a full-time employee is expected to work. So if employees are expected to work 6.5 hours for 175 instructional days, a full-time employee would work 32.50 hours a week or 1,137.50 hours for the year. If the employee would be spending 10 hours a week doing preschool work, then only 22.5 hours out of the 32.5 hours or .69 FTE (22.5/32.5) would be reflected as K-12 staff.

**Service Category** - The chart on the next three pages provides an explanation of what is to be included for students and staff for each of the service categories. The information requested is for the K-12 students and services (**do not include** Pre-School students or Essential Early Education Program services). The student counts relate only to **K-12 students on IEPs**. The only exception is that the assessment category includes all students expected to be evaluated, regardless of the outcome of the process.

**STUDENTS (K-12)**

**STAFF (SERVING K-12)**

**(01) Residential Placements**

<p>Show the number of students residentially placed to receive IEP services for any part of the year but only if paid for by the school district. (Do not include State-Placed Students whose residential placement is paid directly by State agencies.)</p>	<p>Leave blank as staff not employed by budget entity.</p>
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**(02) Special Class Programs**

<p>Show the number of students on IEPs receiving special class instruction in a program operated by public schools or by independent schools approved for providing special education services. Examples of these include ON-TOP, Gateway, Centerpoint and Project SOAR.</p>	<p>Only include special education staff FTEs for special class programs operated by this budget entity (even if they serve students from outside your school). If the staff provides services to students other than special education students, the staff FTE needs to be prorated based on the ratio of special education students to total students in the program. Also if there are regular education staff providing services, their FTE and costs are not included as special education costs. If all instruction is provided by paying tuition to other school districts or independent schools, enter zeros here.</p>
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**(03) Resource Room and/or Consulting Teacher and/or Special Educator Services**

<p>Show the number of students on IEPs receiving services from a resource room teacher, consulting teacher, or special educator whether directly, through a co-teaching model, through an aide supervised by one of the above, or through consultation by the above with a regular education teacher that results in the provision of specialized instruction noted in the IEP.</p>	<p>Report the FTE for special educators or consulting teachers as professionals and the FTE of aides for the portion of time they work providing direct instruction for students that is considered eligible cost under the current State Board of Education rules.</p>
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**(04) Behavioral Specialist Services**

<p>Show the number of students on IEPs receiving services from a person specifically hired as a Behavior Specialist. This service may be direct instruction or consultation with the classroom teacher as above.</p>	<p>Show the FTE for appropriately credentialed professionals employed or contracted working as a Behavior Specialist. Indicate the FTE that they provide IEP services to special education students. Include the FTE of aides and/or behavior interventionists working under the supervision of appropriately credentialed professionals providing primarily behavioral services.</p>
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**STUDENTS (K-12)**

**STAFF (SERVING K-12)**

**(05) Integration Facilitator Services**

<p>Show the number of students on IEPs receiving services from a person hired as an Integration Facilitator. This person may provide direct instruction or consultation with the classroom teacher.</p>	<p>Show the FTE for licensed special educators working as an Integration Facilitator employed or contracted for the FTE they provide IEP services.</p>
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**(06) Community and/or Employment Services**

<p>Show the number of students on IEPs receiving community transition and/or job training services or placement by a person specifically hired for that purpose.</p>	<p>Show the FTE for staff providing services specifically for students on IEPs in the areas of community transition and/or job training and placement services. Include both staff employed and contracted by the school district.</p>
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**(07) Vision Services**

<p>Show the number of students on IEPs receiving specially designed services for the blind and visually impaired. Services may be direct services or consultation with classroom teachers.</p>	<p>Show the FTE for staff providing services as required by IEPs with Teacher of the Blind and Visually Impaired shown as professional. The only aides to be included here would be classroom aides working with the Teacher of the Blind and Visually Impaired.</p>
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**(08) Adaptive Physical Education Services**

<p>Show the number of students receiving specially designed physical education instruction as an IEP service because regular physical education is not appropriate for the student or for specially designed physical education which is in addition to regular physical education.</p>	<p>Show the FTE for licensed professionals with appropriate training providing special physical education to a student as required by the IEP. The only aides to be included here would be APE classroom aides working with an APE teacher.</p>
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**(09) Individual Aides and/or Individual Tutoring**

<p>Show the number of students receiving individual supervision/assistance in the student's various class setting as required by student's IEP. Also include the number of students tutored in segregated settings such as homebound or hospital settings in order to provide IEP services.</p>	<p>Show the FTEs for professional staff and aides providing these services as required by students' IEPs.</p>
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**(10) Health Services**

<p>Show the number of students receiving in accordance with their IEPs special nursing, health or medical services in order to access school programs.</p>	<p>Show the FTEs for staff who provide service (beyond staff required by the non-special education School Quality Standards) as required by students' IEPs. Note: staff required by the non-special education School Quality Standards is not eligible for special education funding per State Board Rule.</p>
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**STUDENTS (K-12)**

**STAFF (SERVING K-12)**

**(11) Occupational and/or Physical Therapy**

<p>Show the unduplicated count of students receiving IEP services from an Occupational Therapist and/or a Physical Therapist. The OT/PT services may be direct service, consultation with the classroom teachers, or by an aide under the direction of an OT/PT.</p>	<p>Show the FTE for professional staff providing these IEP services. The only aides to be included here are aides who provide only OT/PT services under the direction of a professional staff person.</p>
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**(12) Counseling Services**

<p>Show the number of students receiving counseling services as required by their IEPs.</p>	<p>Enter the FTEs for professional staff for time spent providing counseling services to special education students. <b><u>Do not include any staff required by the non-special education School Quality Standards.</u></b></p>
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**(13) Assessment Services**

<p>Show the number of students expected to receive comprehensive initial evaluations or re-evaluations. Include students regardless of the outcome of the evaluation.</p>	<p>Show the FTE for personnel who perform evaluations to determine special education eligibility. Include the FTE for staff members who specifically do evaluation and the FTE for personnel hired to do evaluations. <b><u>Do not duplicate staff FTE</u></b> which has already been included as a service provider in another category.</p>
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**(14) Speech Language Instruction**

<p>Show the number of students receiving speech or language services per their IEPs from a Speech Language Pathologist. The service may be direct services or service by an aide supervised by a SLP.</p>	<p>Show the FTEs for professional staff and aides providing speech/language instruction that is considered eligible cost under the current State Board of Education rules.</p>
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**(15) Audiology and/or Deaf Education**

<p>Show the number of students receiving Audiology or educational services specifically designed for students who are deaf or hard of hearing. Include students receiving services from a sign language interpreter. If a student receives all services in a (01) residential placement or (02) special class program, they should be counted in that category and not in this category.</p>	<p>Show the FTEs for professional staff and aides providing Audiology and deaf education services outside of residential or special class programs.</p>
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**(16) Transportation Services**

<p>Show the number of students with disabilities whose IEPs require special transportation to and from school or to move from one part of their school day to another.</p>	<p>Show the staff FTEs for providing special Transportation services. Count bus drivers as professional and school bus aides as aides. Only staff employed by the school district need be included.</p>
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**STUDENTS (K-12)**

**STAFF (SERVING K-12)**

**(17) Other Related Services**

<p>Show the number of students with disabilities who require other related services to access their educational program. <b><u>Do not use this category for extended school year services if the service fits into one of the above categories. If the service does not fit into one of the above categories, add a brief description of the service being provided.</u></b></p>	<p>Show the FTEs of staff required to provide services employed or contracted to provide these services. If service is provided by regular education staff or staff included above, enter “n/c”.</p>
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**Total Staff FTEs** – At the bottom of Section B, Part 1, total the staff FTEs in the “Prof.” and “Aides” columns for the two years. Review the totals to make sure that the totals appear accurate and staff FTEs were not duplicated across categories. Also check to make sure that the change from FY-2012 to FY-2013 is what is expected.

**INSTRUCTIONS FOR SECTION B - Part 2 – Special Education K-12 Budget**

**General Instructions**

Once Part 1 is completed with the number of students requiring services and staff needed for the special education service categories for next year (FY-2013), the cost of providing those services needs to be estimated. This information will be used in the Department’s funding request to the Legislature as well as to provide school districts with special education revenue projections for the upcoming year. The cost information provided needs to be the most realistic estimate of the Special Education Budget for FY-2013 for each budget entity.

It is important not to duplicate cost between budget entities. The cost is to be shown by the budget entity which pays for the cost. The actual transfer of funds to pay the assessment paid to a supervisory union or union school or other similar costs are not to be included as they are duplicated costs. The supervisory union and union school which collect the assessment should show what they anticipate spending on special education services.

The estimated costs are for the year from July 1, 2012 through June 30, 2013. To estimate amounts for the next year, consider the effect of inflation. It is easiest to make some basic assumptions about the increases needed to cover inflation. Using information from other supervisory union staff and any other sources, you may want to decide on the following:

- a. Percentage increase/decrease in salary anticipated for school year 2012-2013 unless the contract is already settled for that year;
- b. Percentage increase/change or anticipated rates for all benefits for school year 2012-2013;
- c. Estimated increase for supplies, textbooks and other instructional materials;
- d. Expected mileage reimbursement rates; and
- e. Any other anticipated rate changes affecting special education or any new costs to be included.

**Costs to be included in Section B - Part 2 are:**

1. All eligible costs for special education services provided to resident and State-Placed K-12 students on IEPs;
2. All costs listed on extraordinary cost summary for K-12 students; and
3. All eligible costs to be paid from Federal (IDEA-B) funds for K-12 students.

The cost of providing services to preschool children is to be excluded from Section B – Part 2. The exclusion of Preschool costs applies to costs paid from all sources including State, Federal and local funds.

**This section can include costs for State-Placed Students that you expect to be educated by your school district if the school district will be paying the cost. You also need to show the amount of State-Placed Student Reimbursement you expect to receive on the line "Less State-Placed Student Reimbursement for the above services". The net result is that the cost estimated for your school districts that will be the cost eligible for federal IDEA funding and State funding formula reimbursement.**

**Budget Detail Instructions**

Worksheets are provided to help in the budget building process. The worksheets are meant to assist you but you do not need to submit them with the service plan. All worksheets and other backup information should be kept in case questions arise during the review process.

**1000 Direct Instruction - Special Education**

Direct instruction costs will cover Service Categories 01-09 from Section B, Part 1 of the Service Plan.

**100 Teacher Salaries**

Include special education teachers hired under your negotiated agreement that provide special education services (Service Categories 01-09) to students on IEPs. Start with your current staff in this area and make any adjustments based on estimated time spent providing services not eligible for formula reimbursement. Adjust for any changes in staff level proposed for FY-2013. The salaries should reflect any estimated adjustment in salaries for FY-2013 provided by the terms of the negotiated agreement. Include the estimated amount needed for summer services and substitutes if those costs are coded to salaries. (Worksheet Page 1)

**100 Aide Salaries**

This will cover the costs for all aides for **Service Categories 01-09** whether program or individual aides. Estimate in same manner as for teacher salaries. (Worksheet Page 2)

**200 Employee Benefits**

Include the cost of benefits **for the above two categories of direct instruction staff.** Estimate the cost for each benefit for that the budget entity expects to pay based on the

negotiated agreement with staff or under school board policy if there is no negotiated agreement. You need to be sure to include the benefits for new positions and use the projected rates for FY-2013. (Worksheet Page 3)

### **300 Purchased Professional Services**

Estimate the cost of contracted services (positions not hired under your negotiated agreement) to provide services under **categories 01-09**. (The contracted services for related services, such as OT/PT, counseling and speech services, should be included in the 2100's.) First estimate the rate for FY-2013, then multiply that by the amount of time you will require. If substitutes and/or summer services were not included under salaries, the cost needs to be included here.

For example, if you hire a behavioral specialist for 2 days per week under a contracted service agreement and you estimate the rate for FY-2013 at \$325/day, then the cost for the year would be calculated by multiply \$325/day X 2 days/week X 35 weeks to get \$22,750. (Worksheet Page 3)

### **400 Purchased Property Services**

The eligible costs in this object code are rental of equipment and repair and maintenance of equipment required by a student's IEP. (Worksheet Page 3)

### **500 Other Purchased Services Except Tuition & Excess Cost**

The costs to be included here are communication costs (postage & telephone), and travel by the instructional staff to provide services. (Student transportation to and from home is included under 2700 Student Transportation Services.) Only include costs relating to Service Categories 01-09. (Worksheet Page 4)

### **560's Tuition (Special Education Programs)**

Estimate the tuition for residential placements and special class programs for students placed in either pursuant to their IEPs. This will include special education tuitions whether to public or independent school and whether in-state or out-of-state. Never include regular education tuition as a special education cost. For collaborative programs, the total tuition amount should be reflected; for the non-collaborative tuition, you should only include the portion of the tuition relating to eligible costs. (Worksheet Page 4)

### **594-595 Excess Cost Expense**

Estimate the excess cost for special education services that you will incur for your resident students tuitioned to other school districts (Worksheet Page 5). This includes excess cost fees for mainstream special education services as well as excess cost for specific individual services such as an individual aide.

## **600 Supplies and Materials**

For your direct instructional special education programs (Service Categories 01-09), estimate the cost of textbooks, computer software, manipulative devices, and other supplies needed. Note: do not include supplies and materials for SLPs, OT/PTs or testing under the 1000 function code as they belong under the 2100's. (Worksheet Page 5)

## **730 Equipment**

This category includes only the cost of purchasing equipment required by individual students' IEPs for direct instruction. (The only equipment considered as eligible special education cost is equipment required by a student's IEP or for special education administration.) Equipment is included under other function code categories if it relates specifically to that function. For example, a print enlarger for an individual student would go under this direct instruction equipment while an auditory trainer would go under 2150 for Speech Pathology and Audiology Services as it relates to the speech function. (Worksheet Page 5)

## **Other Function Codes**

**On the remaining function codes, make sure you cover all the object code classes for each function code. For example, for SLP services, be sure to include the staff's salary, benefits, cost of substitutes, supplies, equipment, and staff travel under the 2150-function code.**

## **2130 Health Services**

For the services and staff shown under Health Services (**Service Categories 10**), estimate the cost of those services for FY-2013. You **cannot include** here the cost of staff required by non-special education School Quality Standards as it is an ineligible cost. (Worksheet Page 5)

## **2140 Psychological Services**

For the services and staff shown under Counseling Services and Assessment Services (**Service Categories 12 and 13**), estimate the cost of those services for FY-2013. You can include the costs of test materials to be used for special education evaluations. You **cannot include** cost of staff required by non-special education School Quality Standards even if they perform these services. (Worksheet Page 5)

## **2150 Speech Pathology and Audiology Services**

For the services and staff shown under Speech Language Instruction, Audiology and/or Deaf Education (**Service Categories 14 and 15**), estimate the cost for FY-2013. You need to review each of the object code groups so that you do not miss some of the associated costs such as salaries, benefits, contracted services, supplies and equipment (100-730). (Worksheet Page 6)

## **2160 Occupational Therapy Services**

For services and staff shown under Occupational and/or Physical Therapy (part of **Service Category 11**), estimate the portion of the staff and cost that relates to providing Occupational Therapy. (Worksheet Page 6)

## **2190 Other Support Services for Students**

For those services and staff, included under the Other Related Services (**Service Category 17**) as well as the Physical Therapy services (part of **Service Category 11**), estimate the cost of providing that service. (Worksheet Page 6)

## **2200 Support Services - Instructional Staff**

Include the cost of in-service activities relating to special education. This would include the cost of attendance at training conferences on special education topics and local in-service activities focusing on special education topics. The maximum amount eligible for funding formula reimbursement for FY-2013 is \$3,000 per supervisory union. Only include over \$3,000 if you plan on paying for the amount in excess of \$3,000 from IDEA-B funds. Do not include the costs covered by Act 230 Grants, as those costs are not eligible for funding formula reimbursement. (Worksheet Page 6)

## **2420 Special Education Administration**

This cost shows up in the supervisory union budget if the special education administration staff is employed by the supervisory union. This will include the special education administrator for the supervisory union and his/her support staff **for the time they devote to special education administration**. Also, include in this category the associated costs such as telephone, postage, supplies, equipment and travel. If special education administration staff is employed at the school district level, estimate the cost in the same manner as above and report under the school district. **Do not include** the cost of financial services such as bookkeepers, business managers or auditors as such costs are not eligible. Also, ineligible costs relating to office space such as rent, heat and electricity should not be included. (Worksheet Pages 6 & 7)

## **2700 Student Transportation Services**

This covers the cost of Transportation (**Service Category 16**). Estimate the actual cost of transportation of students with disabilities to and from home for those students who cannot be accommodated by regular school bus service. This may include the cost of aides on a school bus if it is an IEP required service for a student with a disability. (Worksheet Page 7)

## **Other Function Codes**

For other categories of special education costs that do not fit under the function codes shown on the form, add the function code, description and estimated cost for FY-2013.

### **Less Tuition and Excess Cost Revenue**

Estimate the amount to be received as special education tuition and excess cost revenue from outside the budget entity for costs included on this page. For example, if you ran a local program which costs you \$60,000 for 4 students or \$15,000 per student and you expect 2 students will come in as tuition students, you would show \$30,000 as estimated tuition revenue. You should include all anticipated special education tuition and excess costs revenue here **except for State-Placed Students**.

### **Less State-Placed Student Reimbursement**

This is an estimate of the reimbursement expected to be received on the above expenditures for State-Placed Students. Only include reimbursement anticipated for the costs included on this page. Effective July 1, 2008, the exclusion for reimbursing school district for “mainstream” special education services has been eliminated so that school districts can claim reimbursement for specialized instruction offered by special education staff outside of special class program.

### **FY-2013 Total Estimated Eligible Special Education Cost**

This is the total of the amounts above. Be sure that the amounts for estimated tuition/excess cost revenue and State-Placed Student Reimbursement are subtracted (not added). It is a good idea to check this total against the prior year’s service plan and the final expenditure report for the year just completed to make sure that the total makes sense.

### **Distribution to Member School Districts**

The “FY-2013 Total Estimated Eligible Special Education Cost” from above needs to be divided among the member school districts based on their estimated share of the special education cost based on how the costs are assessed to the member school districts. The total of the amounts listed by school district must agree with the “FY-2013 Total Estimated Eligible Special Education Cost” shown above.

For multi-district supervisory unions, joint contract districts and interstate school districts, list the name of their member school districts and the amount that each school district would be allocated of the total above based on their assessment process. For all other school districts, simply enter the name of the school district and the amount reported as “FY-2013 Total Estimated eligible Special Education Cost” from above.

## **INSTRUCTIONS FOR SECTION B - Part 3**

Part 3 is the only part of Section B that may include preschool costs. Extraordinary reimbursement covers the cost of all special education students ages 3 through 21 if their special education costs are expected to exceed \$50,000 for July 1, 2012 through June 30, 2013. This only applies to cost for service on or after their 3<sup>rd</sup> birthday or until their 22<sup>nd</sup> birthday. Any costs for services before the third birthday are not eligible for extraordinary reimbursement. Costs for services on or after the 22<sup>nd</sup> birthday are allowed only if an extension has been approved in writing by the Commissioner of Education.

Also the costs estimated here for extraordinary reimbursement can not include costs paid from federal or other grant funds. Any costs that are expected to be covered by federal or other grant funds should not be included. So if the cost for a student included special education tuition estimated at \$56,000 and transportation at \$4,500 but the transportation is expected to be paid from federal funds, only the \$56,000 can be listed for that student.

### **Part 3(a) – Extraordinary Cost Detail**

Part 3(a) is used to report the extraordinary cost by student with one line being used for each student. The first six columns require information about the student. The remaining columns should be completed with the estimated special education cost for the student for FY-2013 by the expenditure categories shown. **All of the costs listed in this summary by student should already be included in Section B, Part 2 except for preschool students' costs which are included in Section C. Do not list a student here unless his/her total estimated cost for FY-2013 exceeds \$50,000.**

#### **Student's Initials:**

Enter the student's initials. Student should be a resident student of the school district reporting the student or a school district within the supervisory union reporting the student. Students whose special education costs will be reimbursed under State-Placed student reimbursement should not be included in this Part.

#### **Student ID Number:**

Enter the student's seven digit identification number. (If you need an ID number, check with the school district person responsible for student census.)

#### **Student's Town Code:**

Enter the four-digit town code (T001 for Addison through T254 for Worcester) which reflects the student's legal residence.

#### **If Preschool Check:**

Enter a check in this box if the student will be a preschool student during FY-2013. If the preschool box is checked, only report the costs for the portion of the school year after the child's 3<sup>rd</sup> birthday.

**Disability Category:**

Use the following childcount codes to reflect student's **primary** category of disability:

<u>Code</u>	<u>Disability Category</u>	<u>Code</u>	<u>Disability Category</u>
01	Learning Impairment	08	Other Health Impairment
02	Hearing Impairment	09	Specific Learning Disability
03	Deafness	10	Deaf-Blindness
04	Speech/Language Impairment	11	Multiple Disabilities
05	Visually Impairment	12	Developmentally Delayed
06	Emotional Disturbance	13	Traumatic Brain Injury
07	Orthopedic Impairment	14	Autism Spectrum Disorder

**Residential?**

Circle "yes" if student is expected to be in a residential placement paid by the school district for any part of FY-2013 (July 1, 2012 through June 30, 2013).

**Special Education Tuition**

Enter the amount estimated as this student's eligible special education tuition for FY-2013. Do not include regular education tuition or the ineligible portion of a public school special education tuition.

**Equipment**

Enter the estimated rental or purchase cost of any equipment required by the student's IEP.

**Other Instructional Cost**

Enter the estimated cost of this student's instructional costs that are not considered tuition or equipment. This would include individual aide cost for students who have them. This could also include excess cost or a proration of other special education instructional staff's time based on either time spent with student or on caseload. Costs included here can only relate to services listed in the students' IEPs.

**Related Services**

Enter the estimated cost of this student's related services as listed in his/her IEP. Some of the services included here would be:

- Health Services,
- Occupational & Physical Therapy,
- Counseling Services,
- Assessment Services,
- Speech Language Instruction, and
- Audiology and Deaf Education.

**Transportation**

Enter the estimated cost of this student's transportation that is an eligible special education cost.

## **Total Cost**

Add the total for the five cost categories to come up with the total cost for the student.

**Please note that neither administration expenses nor any costs to be paid from Federal funds can be included as part of an individual student's extraordinary cost.**

## **Eligible Extraordinary Cost**

Compute the cost eligible for extraordinary reimbursement by subtracting \$50,000 from the "Total Cost".

## **Page Totals**

At the bottom of the page, enter the totals for the five cost columns, the "Total Cost" column and the "Eligible Extraordinary Cost" column.

## **Part 3(b) - Distribution of Extraordinary Cost to School Districts**

**This page is only needed for supervisory unions, interstate school districts, and joint contract districts that show extraordinary cost on Section B - Part 3(a).** As the Extraordinary Reimbursement is paid to school districts, the revenue projection by school districts can not be prepared without knowing how the extraordinary costs are to be distributed to the member school districts. The issue is only with extraordinary costs reported by supervisory unions, interstate school districts and joint contract districts. As costs paid by supervisory unions, interstate school districts and joint contract districts are paid from assessments collected from their member school districts, a school district's share of the costs needs to be based on the how the assessment to that supervisory union, interstate school district or joint contract district is calculated. Usually the assessment for a year is based on a specific count such as ADM. For example, if Jay's share of the ADM for the prior year was 90% of the combined ADM for Jay and Westfield for grades K-6, then Jay's share of all costs incurred for the Jay-Westfield Joint Contract District would be 90% with Westfield responsible for the remaining 10% assuming the joint contract district uses ADM for their assessment. The Extraordinary Reimbursement needs to be distributed to the school districts in the same way the costs were. The instructions for completing the form are contained on the form itself.