Final Expenditure Report for the Use of New York City Department of Education's IDEA Vendor Funding by State Approved Special Education Programs

Approved Special Education Program Information

IDEA Section: _____ Total # of Students Attending ASEP: _____ NYC-DOE SEDCAR Total Student Count: _____ % _____

Contact Person: _____

ASEP Name: _____

SED Number: (12 digits) _____ Vendor Number: (9 digits) _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone # (No dashes) _____ E-mail Address: _____

Project Operation Dates: July 1, 2012 to June 30, 2013

INSTRUCTIONS

- ✓ **Please note**: ASEP's are not sub-recipients of NYC Department of Education's IDEA grant funding; instead, providers receive IDEA funding as vendors to the NYC Department of Education (NYCDOE). As such, NYCDOE can, within the guidelines issued by NYSED, determine which services it chooses to purchase from providers on behalf of students with disabilities placed in ASEP's by the DOE.
- ✓ **Carefully review these instructions and the expenditure guidance** on page 7, **before completing this form**. The proposed items/services must be supplemental, (*i.e,* not included in the tuition rate) further the objectives of the special education program, be reasonably priced and meet the standards of the applicable year's Reimbursable Cost Manual (RCM) with respect to procurement, record keeping and maintenance.
- ✓ A separate budget and narrative must be prepared for sections 611 and 619 of the grant and bear the original signature of the Chief Administrative Officer. All budget forms must be typed. NYC DOE cannot accept hand written forms. The subtotals on this form are automatically calculated. Do not write over or change the totals.
- ✓ Carefully compare your budget total to your total allocation for the year. Your budget cannot exceed your allocation including carryover.
- ✓ IDEA funds will not be disbursed where a proposed budget or program narrative is absent or unapproved. Where it is deemed necessary, revisions of this document may be requested.
- ✓ Please E-mail a scanned copy of the document to Kquinon@schools.nyc.gov **and** mail the original to:

  NYC Department of Education
  65 Court Street, Room 1001
  Brooklyn, NY 11201
  Attention: IDEA Unit

Expenditure Guidance

SALARIES FOR PROFESSIONAL STAFF: CODE 15

This section is for instructional and clinical staff employed directly by the ASEP. The full time-equivalent (FTE) should represent the number of days a week the employee works. For example, a full time teacher that works 5 days a week would be listed as 1.00 FTE, while a teacher that works part time would be 0.50 FTE, and a teacher that works one day a week would be 0.20 FTE. Bonuses for the purpose of teacher retention are permissible IDEA expenditures. In completing the budget, salary and bonus must be reported separately. Providers are advised to consult the RCM for the current rules regarding bonuses. **The IDEA Act of 2004 requires special education teachers to be state certified.** Executive Directors and agency administrator salaries are not appropriate expenses to charge to IDEA.

Job Title	Full - Time Equivalent	Annualized Salary	Amount Charged to IDEA
		Subtotal - Code 15	

SALARIES FOR SUPPORT STAFF : CODE 16

This section is for classroom support staff such as paraprofessionals, teacher aides, staff who directly support special education services, data collection and related case management activities associated with a student with a disability's individualized education program (IEP). Clerical staff and custodial / maintenance staff, for example are not appropriate expenses to charge to IDEA.

Job Title	Full - Time Equivalent	Annualized Rate of Pay	Amount Charged to IDEA
		Subtotal - Code 16	

PURCHASED SERVICES: Code 40

Include in this section the cost of consultants and services provided by the external companies and organizations, such as art, music and dance therapy programs. This section can also include the cost of staff professional development programs. Building maintenance, cleaning, plumbing, landscaping, painting, security services, and telephone for example, are **not** appropriate IDEA expenses.

Description of Item	Provider of Service	Calculation of Cost	Amount Charged to IDEA
		Subtotal - Code 40	

SUPPLIES AND MATERIALS: Code 45 (Unit cost <$5,000)

Only include supplies with a unit cost **under $5,000** that supplement the special education curriculum and programs. Assistive technology devices, technology for record keeping, data collection and related case management activities associated with IEPs may also be included here. Only adaptive classroom furniture or equipment necessary for students with physical disabilities can be charged to IDEA. General classroom items such as standard desks, cabinets, book shelves, tables, rugs, curtains, decorations, office supplies, office furniture, kitchen and food supplies are **not** appropriate IDEA expenses.

NOTES:

- The NYCDOE may check current year budget proposals against prior years' budgets for reasonableness. ASEPs may be asked to justify purchases of new electronics such as computers, iPads, or smart boards made over multiple years.
- If items will be utilized in situations where students, in addition to NYCDOE students with disabilities, are served, only that portion of the cost of the item that benefits NYCDOE's students with disabilities can be charged to IDEA funding received from NYCDOE.
- All supplies and materials purchased must be put into use during the school year. (7/1/2012 - 6/30/2013)

Description of Item	Quantity	Unit Cost	Total Cost	Amount Charged to IDEA
			Subtotal - Code 45	

TRAVEL EXPENSES: Code 46

Only reasonable costs associated with travel to educational conferences, in the furtherance of professional development, are allowable. Expenditures in this category must conform to the RCM's guidance. The cost of employee travel to and from work is not an appropriate expense.

Job Title of Traveler	Destination and Purpose	Total Cost	Amount Charged to IDEA
		Subtotal - Code 46	

EMPLOYEE BENEFITS: CODE 80

Fringe benefit rates used for staff listed in codes 15 and 16 only (professional and support staff directly employed by the ASEP). Only the standard benefits listed below are allowable. Reimbursement of staff tuition maybe included as a fringe benefit. However, the RCM states that employer- provided educational assistance costs are reimbursable as compensation only when the course or degree pursued is relevant to the field in which the employee is working.

The percentage of the cost of each employee's benefits charged to IDEA should correspond with the percentage of each employee's salary listed in code 15 or 16. For example, if the ASEP charges 25% of special education teachers salary to the IDEA budget, only 25% of the cost of their benefits should be included here.

Benefits	Amount Charged to IDEA
Retirement	
Health Insurance	
Social Security	
Worker's Compensation / Disability insurance	
Unemployment Insurance	
Tuition Reimbursement	
Subtotal - Code 80	
Total Cost of Salaries: Code 15 + 16	
% of Salaries:	

EQUIPMENT : CODE 20 (Unit Cost > $5,000)

Only specialized furniture and adaptive equipment, including adaptive physical education equipment, with a unit cost **greater than $ 5,000** should be budgeted here. Items purchased in this category must be inventoried. Playgrounds, fences, copy machines and scanners, for example are **not** appropriate IDEA expenses.

Description of Item	Quantity	Unit Cost	Total Cost	Amount Charged to IDEA
			Subtotal - Code 20	

Print Form

ASEP Name _____ IDEA Flow Through Section _____

FINAL EXPENDITURE SUMMARY FOR IDEA VENDOR FUNDING

SUBTOTAL	CODE	PROJECT COST
Professional Salaries	15	
Support Staff Salaries	16	
Purchased Services	40	
Supplies and Materials	45	
Travel Expenses	46	
Employee Benefits	80	
Equipment	20	
Grand Total		

CHIEF ADMINISTRATOR'S CERTIFICATION

I certify that I have reviewed this proposed budget and narrative, that the proposed expenditures are for the benefit of NYCDOE's students with disabilities, and that, if approved, the incurred costs will not be reported in any other request for funding, including as reimbursement through program tuition.

Signature: _____ Date _____

Type Name: _____ Type Title: _____

FOR DEPARTMENTAL USE ONLY

Purchase Order # _____ Grant Year _____

Final Payment _____ Approval _____

Voucher Number _____ Date: _____

EXPENDITURE GUIDANCE

All cost charged to IDEA must be supplemental to the special education program and must NOT also be included in the CFR as a cost for the tuition-based program.

Examples of **allowable** uses of IDEA vendor funding by ASEP's:

- Special Education staff recruitment activities
- Retention bonuses for special education teachers and, when applicable, related service providers.
- Art and music therapies by staff or consultants
- Appropriate technology for special education services include record keeping, data collection and related case management activities associated with a student's individualized education program. (IEP)
- Supplies and materials to enhance the special education program.

  Note: If items will be utilized in integrated programs, only an appropriately allocated portion of the expenditure can be funded through IDEA vendor funds.
- State-of-the art assistive technology devices for students with disabilities and training in their use to enhance students with disabilities' access to the general curriculum. These devices include, but are not limited to:

  Computers and software programs

  Telecommunications, sensory and other technological aids and devices

  Specialized furniture and equipment, including adaptive physical education equipment
- Professional development that focuses on improving outcomes for students with disabilities. Any proposed professional development should be provided on site whenever possible to avoid unnecessary travel expenses
- Parent involvement activities that do not include unreasonable expenditures such as travel, meals and gifts.

Examples of expenditures that are **NOT** allowable use of IDEA vendor funding by ASEP's:

- Indirect costs
- Executive director and other agency administrator salaries and bonuses
- Painting and remodeling
- Telephones
- Security systems, security guards, security services, fences
- Landscaping services and supplies
- Vending machines, office furniture and copy machines
- Custodial services and cleaning
- Plumbing, heating and air conditioning systems, lighting repairs
- Fire alarm installation and maintenance
- School buses and school bus drivers
- Attorney services, accounting and auditing services, grant writers
- Student stipends

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