

UPK + 4410 :

Integrated Funding
for
Integrated Programs

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TABLE OF CONTENTS

I	INTRODUCTION	pg.1
	Background Legal Foundations & Program Characteristics The Mandate for Integration Integration: A Priority for the NYC Public Schools	
II	WHAT IS §4410 AND WHAT SERVICES DOES IT PROVIDE?	pg. 5
	Basic Service Models & Their Potential for UPK	
III	WHO ARE THE §4410 PROVIDERS?	pg. 10
	Similarities and Differences: Non-Public §4410 and Public Schools Who Does What?	
IV	INTEGRATION FROM DIFFERENT PERSPECTIVES	pg. 12
	From the Perspective of the §4410 Provider From the Perspective of the Child	
V	CONCEPTS OF PROGRAM & FUNDING INTERFACE	pg. 14
	Funding Models Consolidated Fiscal Reporting: The CFR and Allocations Two Primary Classroom Models for UPK in a §4410 Program	
VI	SAMPLES AND SCENARIOS	pg. 20



INTRODUCTION

BACKGROUND

When New York State launched its Universal PreKindergarten (UPK) program in the 1998-99 school year, typically developing four-year-olds without special needs would soon have a guarantee of educational services at age four, which had been the right of preschoolers with developmental disabilities from age three since 1993. The Legislature recognized the diverse and community-based nature of early childhood resources which were already in existence, as well as the need for a preschooler's day to be coordinated around parent work schedules and child care arrangements.

Therefore, the UPK program was designed as a diverse program offered not only through public schools but also through community early education providers such as day care centers, Head Start programs, nursery schools, parochial schools, and preschool special education programs. Within these settings, UPK can be offered as a *stand alone program* or as a *component of another community program* when combined with other funding sources.

Prior to the passage of the UPK legislation, the preschool special education programs (referred to as the “§4410 schools” after the section of state law which governs provision of this service) had been actively engaged for about three years in a concerted effort to transition from a largely segregated system to one which provided integrated opportunities to preschoolers with special needs. Preschool general education before age five was not then in effect, so there was no “general ed” system into which preschoolers with disabilities could be integrated. Therefore, the §4410 schools could only integrate their programs by merging, collaborating and coalescing their programs with various types of general early childhood education. Prior to the passage of UPK, most §4410 schools across the City, including the Board of Education's own §4410 programs, had already integrated into their sites one or more early childhood funding streams to support typically developing children in the §4410 site. Now, with the advent of UPK, full integration of programs for 4-year-olds comes within reach.

The purpose of this guide is to

- discuss the policy and practice considerations for community school districts in fulfilling their obligations to ensure that their UPK programs provide opportunities for both typically developing preschoolers and preschoolers with disabilities
- describe the manner in which the programs, children, and funding streams supporting UPK and §4410 can and should be integrated at the program site level
- explore the boundaries and overlaps between these two programs both in terms of children's enrollment and in terms of budget and cost identification
- identify the most common configurations of integrated UPK and §4410 programming and offer examples of budgeting considerations for them

This guide addresses policy, practice and fiscal issues related to the integration of UPK and §4410 funding only. Basic issues of cost allocation in blended funding situations with UPK and other early childhood education programs are not discussed here. For additional information on

those scenarios, see *Implementing UPK: A Guide to Cost Allocation Procedures* published by the Early Childhood Strategic Group (1999) and available from (212)686-4672.

LEGAL FOUNDATIONS & PROGRAM CHARACTERISTICS

Universal PreKindergarten

NYS Education Law §3602-e provides a state funding mechanism to help create “Universal Pre-Kindergarten” (or “UPK”) for all four-year olds in school districts choosing to participate, by the year 2002. In New York City, during the 1998-99 school year 126 community-based providers joined with the community district schools to develop programs for 13,668 children. In 1999-00, 322 community-based providers will contract with the Board to offer UPK Services to some 25,000 children. When fully implemented in school year 2001-02, some 100,000 children will be served.

Each eligible school district applies to the State Education Department (SED) to operate a UPK program and, if approved, receives state aid to serve a specified number of children. The choice of program models, methods of community collaboration, development of program and curriculum, and procedures for application and selection of children, are determined at the local level and are the responsibility of the local school district. UPK is not compulsory education, and parents select the child’s program from among those operated by or contracted by the child’s school district.

Preschool Special Education

NYS Education Law §4410 implements the federal Individuals with Disabilities Education Act (IDEA) for children age 3 to 5. By virtue of both federal and state law, these preschoolers have all the same rights and entitlements to a “free and appropriate public education” as do children ages 5 to 21 in school-age special education. During the 1999-00 school year, the §4410 program provided services to about 20,000 children throughout the City; approximately 700 children in public school programs (“SuperStart Plus” and “SuperStart SEIT”) and the remainder through a network of about 130 non-public schools certified under §4410.

Preschool special education is a non-compulsory entitlement program; parents are not obligated to enroll their children, but every school district in NYS is required to provide special education services for all eligible preschoolers choosing to participate. State regulations establish the program models, program requirements, and program certification, but it is the local school district’s legal responsibility to ensure the preschool child’s right to a free and appropriate public education and to select the appropriate services for the child. The selection of the evaluator for assessment of the child is by parental choice. There is no parental choice in the selection of the program for the child.

THE MANDATE FOR INTEGRATION

The implementing statutes and the Commissioner’s regulations for both UPK and §4410 place a high priority on the integration of typically developing children and children with disabilities. In the Universal Prekindergarten program, several references stress the importance of integration:

- SED review and approval of a school district’s UPK plan must assure that the plan “*encourages the co-location and integration of children with special needs*” [Ed.Law §3602-e(7)(3)]
- District programs must ensure that “*support services pursuant to Education law §4410 ... shall be integrated into the program ...*” [NYCRR Part 151-1.3(a)(3)]
- The district’s application to SED for UPK funding must include “*a description of arrangement for the integration of preschool children with disabilities, developed in coordination with the chairperson of the committee on preschool education....*” [Part 151-1.8(b)(8)]
- In reviewing applications from CBOs wishing to participate in the program, the district must consider the applicant’s “*capacity and experience in serving children with disabilities....*” [Part 151-1.9(b)(14)]

The statutes and regulations defining the §4410 program are equally clear as to intent:

- In selecting an appropriate placement for the child, the district must ensure that “*Prior to recommending the provision of special education services in a setting which includes only preschool children with disabilities, the committee shall first consider providing special education services in a setting which includes age-appropriate peers without disabilities.*” [Ed. Law §4410(5)(b)]
- Describing the district’s responsibility for recommending approval of new programs, “*Commencing July 1 [1999], a moratorium on the approval of any new or expanded programs in settings which include only preschool children with disabilities is established for three years ... [unless] the school district documents a critical need for a new or expanded program in a setting which includes only preschool children with disabilities*” [§4410 (9)(iii)]
- The three-year state certification review of providers indicates its first reapproval indicator as “*the extent to which the program offers services in settings with regular contact with age-appropriate peers...* ”. [§4410 (9-b)(a)]

INTEGRATION : A PRIORITY FOR THE NYC PUBLIC SCHOOLS

The Board has successfully directed significant attention to addressing integration issues in the §4410 system as quickly and forcefully as possible, given the context of two overriding realities: first, the §4410 system is largely not under direct control of the Board; and second, preschool special ed had to be integrated without having classrooms of typically developing children.

Despite demanding challenges, there has been remarkable success in the §4410 program’s ability to transform itself from a historically fully segregated program to one with many options and opportunities. It required the concentrated attention of the central Board through its policy and administrative direction, the district CPSEs through their placement decisions, and the §4410 providers through their efforts to reconfigure their services and programs, to achieve successful results. The achievement of this collective work over the last four years is clearly evidenced, as follows:

Children entering in:	1995-96	1996-97	1997-98	1998-99
Fully segregated placements	73%	64%	54%	49%
Integrated placements	27%	36%	46%	51%

Though these issues might appear to have more historic or philosophical relevance than practical relevance, the implementation of UPK changes the landscape dramatically. Community school districts are now creating a preschool “general ed” program, and making choices and decisions as to how it will be built and what it will look like. It is important to note that integration of preschool children with and without disabilities is a *district* responsibility which can only be achieved when the district views its preschool education program from a systemic view. This means that choice of program models, decisions about funding, selection of participants, and design of the district’s own directly-operated programs, are all made with an eye on the goal of a fully integrated system providing options and opportunities for all children to learn together.



WHAT IS §4410 ? AND WHAT SERVICES DOES IT PROVIDE?

Preschoolers with disabilities are served under the parameters of the federal Individuals with Disabilities Education Act (IDEA), Part B. Before age 5, this is a non-compulsory entitlement program. Children must reside in the school district and be between ages 3 and 5. If a child is suspected of having a developmental disability or delay, or has been diagnosed with a disability or delay, s/he is referred to the community school district's Committee on Preschool Special Education. With the advent of the Early Intervention Program (Part C of IDEA, providing an entitlement similar to Part B but for children below age 3), an increasing number of children are referred from the NYC Early Intervention Program to the community school district as they begin to age out of early intervention and may be found eligible for §4410.

Referred children will receive a comprehensive evaluation within 20 days, followed by a CPSE meeting to determine whether the child is eligible and, if eligible, to develop the child's Individualized Education Plan (IEP) and placement recommendation within the next 10 days.

BASIC SERVICE MODELS & THEIR POTENTIAL FOR UPK

There are three primary models for integrating §4410 children with typically developing peers:

- Related Services Only (**RSO**)
- Special Education Itinerant Services (**SEIT**)
- Special Class in an Integrated Setting (**SCIS**)

Related Services Only (RSO)

What is it?

When a CPSE determines that an eligible child can be appropriately served in a “regular education” setting with the support of related services, the child's placement will be for Related Services Only (“**RSO**”). Related services such as speech/language therapy, occupational therapy, physical therapy, and/or counseling are provided at a “regular ed” site which has been arranged for the child by the parent. Prior to the implementation of UPK, the child's “regular ed” setting was primarily Head Start, public or privately funded day care, or privately funded nursery school. (Some children receive their RSO services in their homes, but this would generally not be the norm by age 4). With the implementation of UPK, children receiving RSO will likely be enrolled in UPK as their regular education setting and the CPSE will authorize one or more hours of related services to supplement the UPK program.

Who provides it?

The RSO service is delivered by a provider from the municipality list. In New York City this list is developed and maintained by the central Board's Office of Related and Contractual Services (ORCS). The CPSE will determine the number of units per week to be delivered and will determine the service provider. RSO will often be delivered in the classroom; the “pull out” model of related services is not the preferred model at the prekindergarten level and is generally used only on an as-needed basis.

What is the funding mechanism?

RSO is paid as free-standing payments, not related to the underlying tuition for regular education. The rates of payment for RSO are determined by the Board, in accordance with the “municipal list” of approved providers and approved fees.

Considerations for UPK

The §4410 child’s related services are paid by the central Bureau of Contract Aid. Payments for related service are not the responsibility of the district’s UPK budget. The district is responsible for the underlying UPK unit charge for these children, on the same basis as for all other UPK children.



Special Education Itinerant Teacher (SEIT)

What is it?

When a CPSE determines that an eligible child can be appropriately served in a “regular education” setting with the support of itinerant teaching services, the child’s placement will be for SEIT. With itinerant teaching services, a teacher certified in special education will visit the child’s “regular ed” setting at least two hours per week to work directly with the child on the goals in his/her IEP, and may also work with the child’s classroom teacher to assist him/her in adjusting the learning environment and/or instructional methods to meet the child’s special needs. Prior to the implementation of UPK, the child’s “regular ed” setting was primarily Head Start, public or privately funded day care, privately funded nursery school, or a community school district’s SuperStart program. (Some children receive their SEIT services in their homes, but this would generally not be the norm by age 4). With the implementation of UPK, children receiving SEIT services will likely be enrolled in UPK as their regular education setting, and the CPSE will authorize 2 or more hours of SEIT to supplement the UPK program.

Who provides it?

SEIT is provided by an approved §4410 provider. The CPSE will determine the number of units per week to be delivered and will determine the service provider. For the child in UPK, SEIT will most likely be delivered in the UPK classroom

What is the funding mechanism?

SEIT is paid as a free-standing payment, not related to the underlying tuition for regular education. The rates of payment for SEIT are established by SED.

Considerations for UPK

SEIT services are paid by the central Bureau of Contract Aid. Payment for SEIT is not the responsibility of the district’s UPK budget. The district is responsible for the underlying UPK unit charge for these children, on the same basis as for all other UPK children.



SEIT & RSO

Many children receive SEIT services in conjunction with RSO services.

Who provides it?

Though the CPSE is responsible for identifying both the SEIT teacher and the RSO personnel for each child, attempts are made to have the special ed personnel coordinated for each child. Where possible, the CPSE may try to coordinate SEIT and RSO for all children served at a particular regular ed site, as many community day care, Head Start and nursery school programs have established on-going relationships with a SEIT/RSO provider. This permits special ed services throughout the program to be coordinated and also provides the consistent presence of the SEIT/RSO provider on site, available to provide appropriate supports to the regular ed staff. The CPSE will generally utilize the strengths of this model and assign the SEIT/RSO provider who has been collaborating with the day care center where the child is being served.

Considerations for UPK

District Early Childhood Directors/Coordinators reviewing UPK proposals may wish to give careful consideration to proposals from community-based programs which have established relationships and have already initiated the process of integration in their programs.



Special Class in an Integrated Setting (SCIS)

What is it?

When the CPSE determines that an eligible child cannot be appropriately served by receiving SEIT/RSO services in a regular education setting, the next model considered is SCIS. The SCIS class consists at least 50% typically developing children alongside the §4410 children placed by the CPSE. The classroom always has a certified special education teacher and one or more classroom paraprofessionals. If the classroom is also an approved bilingual classroom or “alternate interim bilingual classroom”, one or more of the classroom personnel will be bilingual in the dominant language of one or more of the §4410 children in the classroom. SCIS classes are approved by SED for a specific class size with specific ratios; depending on the total number of children in the class, the ratio approved by SED may also include an additional teacher who will be a regular K-6 certified teacher. SCIS classes may be half day (min. 2.5 hours) or full day (up to 5 hours).

Who provides it?

All SCIS classes are provided by approved §4410 providers at locations approved by SED. These sites are generally located in the §4410 provider’s own school site, but are sometimes located at a day care or nursery school setting. In either case, the responsible operator of the classroom is the approved §4410 provider and all personnel will meet the same certification standards as on-site classes. (In the case of an “off-site” SCIS class, special allocation issues must be considered. *See pg. 27 for further details on allocation of funding for this model.*) The number of available SCIS classes is increasing steadily across the City. All §4410 providers which previously offered special class settings without integration are currently in the process of implementing a phased-in reconfiguration of their schools to ensure that each site offers significant opportunities for integrated programming. At this time, virtually all of NYC’s §4410 programs offer one or more integrated models (SCIS and/or SEIT) in their school sites, and some schools are now serving as high as 30-50% non-disabled children. (**Note:** most SCIS classes in NYC are located within §4410 schools, but the number located in other community settings is beginning to grow.)

What is the funding mechanism?

The tuition for SCIS children is determined by SED, and paid by the central Bureau of Contract Aid. The tuition model used for SCIS is a coordinated funding model which is designed to require that §4410 funds for disabled children work in tandem with other funding streams for typically developing children. In this model, SED determines the cost of operating the entire class for *both* disabled and typical children, *subtracts* the amount which is presumed to be contributed for the typical children from other revenue sources, and includes the remaining costs as the base for the tuition.

The SCIS tuition model requires the provider to assume responsibility for locating a funding source for the typically developing children it will enroll in the SCIS classroom. Prior to the availability of UPK, the most common programs which §4410 providers used in tandem with SCIS tuition were public day care funds (ACD), Head Start funds (ACS), and parent-paid day care fees. District UPK programs pay tuition for typically developing UPK children placed in these classrooms on the same basis and in the same amounts as established in the §4410 provider's underlying tuition rate. (*See pg. 18 for more detailed information*)

Considerations for UPK

To increase integrated prekindergarten opportunities, the inclusion of typically developing children in the SCIS class must be considered. The conversion of segregated §4410 classrooms to the SCIS model is a high priority for SED, the NYC Public Schools, and the §4410 providers, and *this cannot be accomplished without the inclusion of typically developing children in the SCIS classes.*



Special Class (SC)

What is it?

The provision of special education services in a program or setting with no regular contact with age-appropriate, non-disabled peers is considered only when the nature and severity of the child's disability is such that education in a less restrictive environment with the use of supplementary aids and services cannot be achieved satisfactorily. SC classes may be either half-day (at least 2.5 hours) or full day (up to 5 hours), and when making a placement, the CPSE must consider a half-day program before recommending a full-day program. Because SC placements are appropriate for only the most disabled children, the maximum class size does not exceed 12, and the student:teacher:para ratio is never less than 12:1:1. A special class means a class consisting of students with the same disability or with differing disabilities who have been grouped together because of similar individual needs for the purpose of being provided a special education program.

Who provides it?

All SC classes are provided by approved §4410 providers. Due to several years of concentrated effort at systemic reconfiguration, it is unlikely that there remain any providers offering only the SC classroom model. Virtually all NYC §4410 providers offer one or more integrated and/or LRE models, and view their SC classes as only one component in a spectrum of services offered. §4410 providers are not permitted to add, expand, or reconfigure SC classes without explicit permission of SED and the Board of Education. Each class size and ratio are specifically approved and regulated by SED.

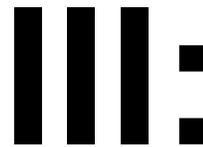
What is the funding mechanism?

The tuition for SC children is determined by SED and paid by the central Bureau of Contract Aid.

Considerations for UPK

UPK services cannot be offered within the SC classroom.





WHO ARE THE §4410 PROVIDERS?

Services under §4410 are provided by programs approved by SED, which may be offered in the public schools or by community providers. Legally, functionally and practically, community providers approved for §4410 are schools. Using other funding sources, they may also be providing child care and/or supportive services such as after-school, family supports, counseling, structured recreation. Their primary structure and their legal status is that of a state approved school.

Similarities between non-public §4410 schools and public schools:

- are certified by the state
- have certified teachers
- have licensed related service personnel
- have a full school-year calendar (180 days)
- have a certified principal (SAS)
- comply with same state program regulations
- comply with same legal and due process mandates for IDEA and bilingual education acts

Differences between non-public §4410 schools and public schools:

- usually have different labor relationships and work rules
- have a certified physical plant, but subject to a different building code for physical plant requirements (NYC Dept. of Health, Bur. of Child Day Care)
- where public schools are district-based, §4410 schools are required to be citywide
- have school-based fiscal accountability and budgeting

Who does what?

... *In regard to funding*

- Tuition rates and fees are established by SED
- Payments are made BOE/Bureau of Contract Aid
- Financial responsibility is shared 60%/40% by SED and BOE

... *In regard to monitoring*

STATE	LOCAL
conducts desk monitoring (paper oversight) on an on-going basis	Central-Based Support Team (CBST) establishes administrative and functioning practices via contract terms and SOPM
conducts full QA “7-year reviews” (the same as for public schools)	
establishes rules regarding allowable costs and fiscal reporting practices	Office of Auditor General (OAG) manages audit of allowable costs and reporting practices

Considerations for UPK



- The §4410 school selects its curriculum from the same common early childhood curricula (such as NAEYC-recognized curricula) from which local districts select theirs. The §4410's curriculum has already been approved by SED and implemented in the school. Using a different curriculum for UPK classes than for all other classes would not be good practice for the school's educational program.
- The §4410 school has a legally required 180 day calendar, but it may not include the same holidays as the public schools. Also, "snow days" are determined by the §4410 school, not by BOE. §4410 schools are not required to duplicate the district's school calendar or closure policy.
- Because the schools have different labor arrangements and work rules, staffing patterns and work schedules may appear unusual to district reviewers. §4410 schools are not required to follow BOE work rules.
- §4410 schools must meet the requirements for bilingual education and should have appropriately credentialed personnel on staff. UPK can look to collaborative planning with CPSE to develop diverse referral options for bilingual UPK children.
- While many districts have expressed a preference for their UPK classrooms to include only district children, for SCIS providers this will not be possible. CPSEs must often place §4410 children across district lines in order to locate the most appropriate placement, and SCIS providers are required to be available to all districts. UPK could reasonably request that UPK-funded children be from the district, while acknowledging that the §4410 children in the classroom may come from any area district.

IV:

INTEGRATION FROM DIFFERENT PERSPECTIVES

FROM THE PERSPECTIVE OF THE §4410 PROVIDER

- | | |
|--|----------------------------|
| Q: Can the provider receive multiple funding sources in a single classroom? | A: <i>Yes!</i> |
| Q: Under all circumstances? | A: <i>No</i> |
| Q: Can the provider use multiple funding sources for the same child? | A: <i>Sometimes</i> |

“Double Dipping” vs. “Blended funding” vs. “Allocation”

The §4410 provider is permitted (indeed, encouraged) to “mix and match” multiple funding streams to provide services within the school.

So long as

- the classroom funding plan meets the criteria set forth in the chart below for each child in the classroom, ***and***
- the §4410 provider’s costs have been appropriately allocated across the funding streams

there is no “double dipping” in the provider’s financing arrangement.

Considerations For UPK

In the case of the “off-site” SCIS class located at a community site, the UPK contract would be held by the CBO hosting the classroom, not by the §4410 program bringing in the SCIS class. Allocation issues for “on site” and “off site” SCIS classes are similar but not identical. *See page 27 for details on this model.*



FROM THE PERSPECTIVE OF THE CHILD

- | | |
|---|----------------------------|
| Q: Can a child be “double enrolled” in UPK and §4410 at the same time? | A: <i>Yes!</i> |
| Q: Under all circumstances? | A: <i>No</i> |
| Q: Can a child receive both services simultaneously? | A: <i>Sometimes</i> |

It is important to differentiate between the child being ***enrolled*** in both programs at the same time vs. ***receiving*** both services at the same time. See the chart below.

UPK +	Can a child SIMULTANEOUSLY ENROLL in this service?	Can a child SIMULTANEOUSLY RECEIVE this service?	What FUNDING would be permitted?
RSO	YES , in all cases	YES . However, good practice demands that a child should only receive RSO during UPK hours if the related service is delivered <i>in</i> the classroom in the “push in” model. A child who receives RSO in the “pull out” model during UPK hours would miss major portions of the UPK classroom day	This child’s classroom funding is from UPK and the child <u>also</u> receives RSO funding.
SEIT	YES , in all cases	YES . In fact, the delivery of the SEIT service in the classroom within the context of the UPK classwork would be the preferred norm and best practice. The primary purpose of the SEIT service is to assist the child in learning and functioning <i>in</i> the general education environment.	This child’s classroom funding is from UPK and the child <u>also</u> receives SEIT funding.
SCIS	YES , in all cases	NO , under no circumstances. The SCIS classroom is established as a mix of disabled and typical children. A child cannot be counted in both categories at the same time. However, the child may be in a SCIS class for part of the day and in a UPK class for a different portion of the day, which would be permissible	During that portion of the day the child is in the SCIS class, the child would receive \$4410 tuition. During the portion of the day the child is in the UPK classroom, s/he would receive UPK tuition.
SC	Legally this is possible but it should be highly unlikely . A child able to function in a “regular ed” classroom such as UPK should not have been placed in an SC setting by the CPSE.	NO , under no circumstances. In the unusual event that an SC child is also enrolled in UPK, s/he would have to be receiving the services at different portions of the day.	In this unusual event, the child would receive \$4410 tuition during the portion of the day s/he is in the SC class, and UPK tuition during the portion of the day s/he is in the UPK class.



CONCEPTS OF PROGRAM & FUNDING INTERFACE

FUNDING MODELS

For district business personnel accustomed to typical state aid funding, the concepts and parameters of tuition funding for §4410 programs may seem unfamiliar. There are two types of funding used for §4410 services — *tuition-based* and *fee-based*. Both are substantially different from *state aid* funding such as UPK.

State Aid funding [UPK]

These funds are provided to school districts based on an allocation formula which distributes a set amount of money among the hundreds of school districts across the state. The formulae for distribution may vary substantially for different types of public school programs, but generally take into consideration population figures, enrollment projections, poverty levels, and other such factors.

- State aid funding does not presume to be “cost-based” or to reflect the actual cost experience of providing the service.
- State aid funding assumes that the local district will be supplementing the difference between the state aid amount and the actual cost of providing the service.
- State aid funding may use enrollment projections, but do not compensate for overages when enrollment exceeds projections.

Essentially, the district “gets what it gets” for a given school year, regardless of the number of children who show up and regardless of the actual costs of providing the service.

Tuition-based funding [SC, SCIS, SEIT]

Tuition-based funding establishes a reasonable cost for providing all required services to a child and provides funds for the full enrollment period regardless of attendance or absence. This method recognizes that the §4410 provider’s fixed costs (facility, teacher, teacher assistants, etc) are the same on any given day, regardless of whether all children are present or some children are absent. The state’s tuition system is referred to as a “*cost-based, retroactive, reimbursement system*”. This means that

- The tuition rate is intended to meet the full cost of all mandated services at the mandated staffing level.
- The preliminary tuition rate is established at the projected need for all mandated services within the individual provider’s cost history.
- After the close of the school year, the §4410 provider’s actual costs are reviewed against the tuition rate they received. The tuition is “retroactively reconciled” either upward or downward so that the provider is ultimately reimbursed at the *lesser of* their actual costs or the maximum the formula would have permitted for the given year.

The success of tuition-based funding systems is dependent on the establishment of precise, uniform cost reporting system that can review the “big picture” of preschool financial resources and can establish uniform methods of allocation and distribution. The implications of cost reporting for UPK are discussed in more detail below.

Fee-based funding

[RSO]

When related services are provided within the structure of a SCIS or SC class, their costs are included in tuition. But when related services are provided as the “stand alone” services termed RSO, they are paid for on a fee basis. Fee based funding is substantially different from “cost based” or “tuition based” funding.

- Fee-based funding is market-based, not cost-based. In other words, fees are established at the minimum amount needed to entice independent contractors to accept the work offered. Because it is intended to be driven by local market conditions, the fee for RSO is established at the local level, not by SED.
- Fee systems provide the same amount of money to each provider for the same service. Since it is not cost-based, there is no variation among providers for their cost differentials
- Fee-based funding is on a “deliverable” basis. There is no adjustment for absences and no payment if the service is not delivered.

CONSOLIDATED FISCAL REPORTING : THE “CFR” AND ALLOCATIONS

What is a CFR?

Most §4410 schools provide different types of state-funded services for SED and/or other state agencies, in addition to their §4410 programs. More than a decade ago, several state agencies joined forces to create a Consolidated Fiscal Report, or “CFR”, to make state cost reporting uniform and consistent across providers and across state agencies. It was felt that a uniform reporting system would have benefits for both the providers and the state agencies. Providers would have the benefit of one consistent, comprehensive set of reporting rules, and state agencies could be assured that indirect costs were being uniformly and fairly allocated across state agencies.

Do all CBOs file a CFR?

- Not all state agencies are “State CFR Agencies”, so not all CBOs are “CFR filers”. The current State CFR Agencies are:
 - State Education Department (SED)
 - Office of Mental Retardation and Developmental Disabilities (OMRDD)
 - Office of Mental Health (OMH)
 - Developmental Disabilities Planning Council (DDPC)
 - Office of Alcohol and Substance Abuse Services (OASAS)
 - Department of Child and Family Services (DCFS).
- CFR reporters must include cost reporting information for all of their government-funded programs on their CFR, even programs for state agencies which do not generally require the CFR.
 - For example, most §4410 providers are also Early Intervention providers. Even though the State Department of Health does not require a CFR, the

§4410 provider must include their Early Intervention programs on the CFR they file for SED and BOE.

Consideration for UPK

The CFR is a public document. Any §4410 program which currently has, or is applying for, a UPK contract would have a CFR on file and subject to disclosure on request.



What is the main purpose of a CFR?

The purpose of this requirement is to ensure that the §4410 provider's indirect costs are being allocated fairly across all programs in all state and local government agencies from which they are receiving funds.

How are costs allocated if a CBO does not file a CFR?

If a CBO does not provide any services for any State CFR Agency, there would be no CFR required. In those instances, the CBO would be permitted (and expected) to establish an allocation method that meets Generally Accepted Accounting Principles (GAAP) but also meets the different allocation requirements of each of the government agencies that they are receiving funds from.

- One government agency does not see the cost report filed with the other government agencies, so there is no assurance that indirect costs have been allocated uniformly.
- In many instances, a CBO could be required to comply with conflicting rules from different state agencies. In most instances, this will mean that there will be some indirect costs that do not meet any state agency's allocation rules and therefore cannot be claimed for reimbursement from any source; but it will also mean that there are some costs that can be reported to more than one state agency and claimed from more than one state agency.

Consideration for UPK

For more detailed information on allocations for UPK providers which are not CFR filers, district personnel can refer to *Implementing UPK: A Guide to Cost Allocation Procedures*, available from the Early Childhood Strategic Group at (212-686-4672)



How are costs allocated for CFR filers?

CFR filers do not face these problems, since all indirect costs can be reported. (Note that while all indirect costs can be reported, that doesn't necessarily mean that all indirect costs will be fully reimbursed, as the allocated amount may exceed limits established by an individual state agency.) The CFR achieves this uniformity and consistency by requiring indirect costs to be allocated in accordance with the CFR manual, which in most cases requires that providers

- report direct program expenses in a separate column on the CFR for each funded program;
- make direct allocations to program columns wherever possible;

- apply the remaining indirect and overhead costs to each column on the *ratio value* method of allocation.

What is ratio value?

Under *ratio value*, the agency determines what percentage of direct operating costs each program represents in relation to the agency as a whole, and then applies that same percentage to the indirect costs. (In the vernacular, most §4410 providers refer to their *ratio value* percentage as their “admin rate”. It is usually in the range of 8% - 10%, but could vary.)

Here’s an example, for the UPK program at **Kool Kids School**:

Kool Kids School	Direct Expenses	Indirect Expenses	All Expenses
All Programs	\$500,000	\$60,000	\$560,000
UPK Program	\$50,000	\$6,000	\$56,000
UPK “ratio value”	10%		

Considerations for UPK

These concepts of cost allocation procedures required of §4410 schools are important components in the district’s review of proposals using integrated funding approaches to create integrated UPK settings. Described below are the two common scenarios which district personnel are most likely to see in UPK proposals.



TWO PRIMARY CLASSROOM MODELS FOR UPK IN A §4410 PROGRAM

1. Classrooms In Which All Children Are Funded By UPK

This applies when a §4410 program has one or more classrooms in its site in which all children in the classroom are funded by UPK. This scenario could include

- a class in which one or more of the children funded by UPK are also receiving SEIT services or “related services” within the UPK classroom. The SEIT and RSO funds bear no relation to the UPK budget and are not duplicative or allocated. (*see chart on pg. 13 for reference.*)
- a class held in a classroom which is used for other types of classes during other portions of the day.

When **Kool Kids School** prepares it’s CFR, it will:

Steps	Examples
1. list all the direct program operating expenses for the UPK class in a separate column, allocating all expenses directly wherever possible	<ul style="list-style-type: none"> ▪ total food and supplies allocated per child ▪ teachers and aides allocated per class ▪ space allocated per square foot per class
2. adjust allocations further if the class is used for other portions of the day	<ul style="list-style-type: none"> ▪ full-time teacher allocated to 50% if this is a half-day class ▪ square footage allocated to 33% if this is a half-day UPK class in a classroom which is also used for half-day SC and after-school day care
3. determine the <i>ratio value</i> of the UPK program to Kool Kids total program expenses, and apply that share of Kool Kids indirect costs to the UPK column	<ul style="list-style-type: none"> ▪ UPK will be 16% of Kool Kids total program expenses ▪ Kool Kids has \$30,000 of total indirect costs ▪ Kool Kids applies \$4,800 indirect to UPK

2. Special Class In Integrated Setting (SCIS)

This applies when the classroom has an SCIS tuition rate which is funding the §4410 children in the classroom, and UPK tuition is the funding source for the typically developing children in the classroom.

How does SCIS blended tuition rate work?

The SCIS funding model does not require allocations or special blending considerations, because the SCIS formula itself is already a “blended” formula. The goal of the SCIS classroom is to integrate a group of §4410 children with a group of typically developing children. However, SED funds and federal funds may only be used to serve the disabled child. Recognizing that the costs of specialized personnel and specialized services are higher (per capita) that would otherwise be needed for typically developing children in a day care or UPK classroom, the SCIS formula ensures that the full cost of specialized personnel and services are funded in the tuition rate as a whole, but the share paid on behalf of the typically developing child are not more than s/he would have paid in a regular classroom. In essence, the SCIS absorbs a higher allocation of expenses because it brings a higher cost requirement to the program. Allocations at the district level are therefore not needed, since the allocations have already been absorbed by the SCIS rate.

For SCIS classes, UPK is not reported as a separate program cost center and ***there is no allocation of costs to UPK***. The SCIS cost center reports ***all*** the costs for the classroom, including the costs of the “general ed” personnel and the costs related to the typically developing UPK children. For CFR purposes, UPK dollars are reported only as *off-setting revenues* for typically developing children.

Considerations for UPK

The way that UPK funds are invested into SCIS classrooms must be reviewed carefully, since the amount of “regular ed” revenue (i.e. the UPK funds) is a specific target amount to the provider.

If the §4410 provider receives ***less*** than the target?
The provider must ***absorb*** the loss.

If the §4410 provider brings in ***more*** than the target?
The provider must ***return*** the excess to SED!



What is the target amount?

The “regular ed revenue” target is established at the public day care rate, *pro rated* to the number of hours in the §4410 provider’s school day. For a school that is open for the traditional 5-hour school day, the revenue target is \$3,600 per year in New York City.

What about program enhancements?

The SCIS tuition rate covers all the basic costs of the classroom with sufficient funds to meet the legally established needs of the children. However, tuition rates do not fund program enhancements and “extras”. A separate grant program (called “PL” grants) provides the funds for these enhancements beyond the tuition rate. These are commonly devoted to such things as development of computer programs in the classroom, music and art teachers, specialized staff development, etc.

When the UPK amount would be greater than the SCIS revenue target, most providers will choose to allocate a portion of the UPK amount to the revenue target and the remainder to cover the UPK child’s share of the agency’s program enhancements.

The following pages provide four samples of common integrated funding models used by §4410 providers in conjunction with UPK funding. For each scenario, there is a sample budget along with a commentary, presumptions, and tips for analysis.

VI:

SAMPLES AND SCENARIOS

KOOL KIDS SCHOOL

Kool Kids is a §4410 preschool program located in Brooklyn. ***Kool Kids***' goal is to provide various types of integrated opportunity for disabled children and typically developing children throughout the school. ***Kool Kids*** is directed by an Educational Director with an SAS certification. She earns \$50,000 per year, and she has educational administrative responsibility for all five of ***Kool Kids***' classrooms.

Kool Kids has four classrooms in their own school building.

- *Classroom 1* serves two purposes. In the morning, it is a half-day SC class for the most disabled children, who have opportunities to integrate with typical children in the cafeterias, playgrounds, and special activities but are educated in a self-contained setting. In the afternoon, *Classroom 1* is a SCIS classroom for children ages 2.5 – 3.5 and the typical children are funded through public day care funds and parent fees.
- *Classroom 2* is a SCIS classroom for children ages 3.5 – 5 and the typical children in this classroom are funded through UPK. This classroom has two half-day sessions (a.m. and p.m.). There are 20 children in each session, 10 disabled and 10 typically developing.

This is Sample A.

- *Classroom 3* is established for typical children, and §4410 children who need only SEIT and/or RSO are served in these classrooms. This classroom has two half-day sessions (a.m. and p.m.). There are 18 children in each session, and there are 3 children in each session who receive SEIT and/or RSO. At ***Kool Kids***, all children receive their related services in the “push in” model, in order to benefit from classroom time with their peers. This classroom is for children ages 3.5 – 5 and the class is funded through UPK.

This is Sample B.

- *Classroom 4* serves a mixed purpose. In the morning, there is an SC class for 10 §4410 children. In the afternoon, this classroom is a UPK class for 18 children. The same teacher and teacher assistants serve this classroom in the afternoon. ***This is Sample C.***

Recently, ***Kool Kids*** was approached by ***Terrific Tots***, a neighborhood day care center. ***Terrific Tots*** wants to apply for a UPK contract, but they know that their Brooklyn district places high priority on proposals for integrated programming. ***Kool Kids*** agreed to collaborate.

- *Classroom 5* is an “off site” SCIS class for two half-day sessions of 15 children each. ***Terrific Tots*** would provide the space, administrative backup, and other program supports, along with 8 children funded through UPK for each session. ***Kool Kids*** would provide the teachers, teaching assistants, some of the instructional materials, and bring 7 children from the §4410 program for each session. ***This is Sample D.***

Kool Kids Program Enhancements

Kool Kids spends about \$1,200 per child per year in program enhancements beyond the basic tuition-funded program. These enhancements are financed through their federal program grants commonly referred to by the nickname “PL” grants. ***Kool Kids*** is using these funds on a multi-year initiative which will put computers and computer-trained staff in all classrooms; bring music therapy into the school; offer field trips each month; enhance their training of teacher assistants; and provide a few “special events” for their children each year.

SAMPLE A : An SCIS class operated at *Kool Kids'* site, with a class ratio of 20:1:2. There are two half-day sessions, each of which has 10 §4410 children and 10 UPK children.

Observations & Presumptions

- ❑ All SCIS and UPK children's tuition incorporate a core cost for classroom programming needs and additional dollars for program enhancements.
- ❑ All SCIS children and UPK children require the same basic classroom structure and programming.
- ❑ SED has determined that the "regular ed revenue target" for the half-day typically developing child in this SCIS classroom must be \$1,800. This figure is based on the childcare rate prorated per hours of session time.
- ❑ All SCIS children benefit from program enhancements paid for by the PL Grants and other fundraising dollars. All UPK children benefit from the same program enhancements.
- ❑ For each special needs child under the PL grants, a total of \$1,200 is spent on program enhancements. Therefore, an additional \$1,200 dollars is added to the UPK funds for the UPK children.

Cost Considerations Represented in the Sample

The following costs are included in the *basic tuition-funded cost* of classroom programming:

- ❑ **Personnel Services Costs:** a Masters level dually certified teacher in Special Education and Early Childhood with a minimum of three years experience, Teacher Assistant(s) and the SAS Educational Director.
- ❑ **OTPS:** facility costs, utilities, instructional supplies (based on NYC Dept. of Health, Bur. of Day Care requirements of \$10 per child, per month), telephone, office, etc., snacks, Substitute Teacher/Teacher Assistants (who will be hired as independent contractor *per diems.*)

The following are included in the *program enhancements* program at the school:

- ❑ Computers in every classroom and computer-trained staff
- ❑ Music Therapist
- ❑ Staff Development Coordinator
- ❑ Teacher Assistant Trainer
- ❑ Curriculum Coordinator
- ❑ Licensed practical Nurse
- ❑ Field trips & Special Events

Summary

The tuition for a UPK/ typically developing child in this half-day SCIS program will include a core amount of \$1,800 plus program enhancement share of \$1,200, for a total of \$3,000.

Checkpoints for UPK:



1. What is the composition of the staff ratio?
2. What are the specific OTPS costs?
3. What is included in the program enhancements?
Is it identified? explained?

SAMPLE A

An SCIS class with a ratio of 20:1:2 consisting of 10 UPK and 10 §4410 children
in two half-day sessions

	CLASSROOM BUDGET USED BY SED TO SET SCIS TUITION RATE		UPK BUDGET PROPOSED TO DISTRICT
PERSONNEL SERVICES			
Educ. Director (SAS)	\$50,000 @ 20%	\$10,000	\$2,000
Teacher	1 @ \$40,000	\$40,000	\$8,000
Teacher Assistants (2)	2 @ \$17,000	\$34,000	\$6,800
Support Staff	2 @ \$20,000 @ .25 FTE	\$10,000	
Related Service Staff	1.5 @ \$40,000	<u>\$60,000</u>	
	Subtotal	\$154,000	\$16,800
Fringe @ 25% on above		<u>\$38,500</u>	<u>\$4,200</u>
	Subtotal Pers. Svcs.	\$192,500	\$21,000
OTPS			
Instructional Supplies		\$8,000	\$2,000
Snacks	40 kids @ 180/days	\$7,200	\$3,600
Contracted Related Svcs		\$14,000	
Substitute Teacher	12 days @ \$80	\$960	\$480
Subs. Asst. Teacher (2)	16 days @ \$50	\$800	\$400
Facility	(allocated)	\$12,000	\$6,000
Utilities		\$2,000	\$1,000
Tel/Office/Maintenance	(allocated)	<u>\$5,000</u>	<u>\$1,520</u>
	Subtotal OTPS	\$49,960	\$15,000
	Subtotal Pers. Svcs.	<u>\$192,500</u>	<u>\$21,000</u>
	TOTAL ALLOWABLE COSTS	\$242,460	
Less presumed fees for typical children (UPK)		<u>-\$36,000</u>	
	TOTAL COSTS FOR TUITION	\$206,460	\$36,000
Tuition for 10 FTE children in SCIS class		\$20,646	\$3,600
	Tuition per half-day child	\$10,323	\$1,800
PROGRAM ENHANCEMENTS FUNDED OUTSIDE SCIS TUITION RATE			
Music Teacher	\$50/hr X 2/wk X 40wks	\$4,000	
Field Trips	10 trips x \$20/child	\$4,000	
Computer Program		\$3,000	
Staff Development Coord.	\$50/hr x 2/mo x 10 mos.	\$1,000	
Curriculum Coordinator	\$50/hr x 2 hrs x 40 wks	\$4,000	
Teacher Asst. Trainer	\$37/hr x 2 hrs x 40 wks	\$3,000	
Special Events		<u>\$5,000</u>	
		\$24,000	
share per half-day child		\$1,200	\$1,200
			\$3,000
			Prog. Enhanc./ child
			TOTAL UPK FUNDING

SAMPLE B : A UPK class operated at *Kool Kids* school. There are two half-day sessions, each of which has a class ratio of 18:1:1. In each classroom, 2 children receive SEIT and RS, and 1 child receives RSO.

Cost Considerations Represented in the sample

The following costs are included in the cost of classroom programming:

- Personnel Services costs include a licensed Early Childhood Teacher, 2 Teacher Assistants, and the SAS Educational Director
- OTPS costs include facility, utilities, telephone, office, etc., snacks, instructional supplies, substitute teacher and teacher assistants.
- Additional classroom costs include program enhancements, e.g. field trips, music and art, special events, etc.
- The agency or individual provider of SEIT and/or Related Services are paid directly from the New York City Board of Education and do not participate in any funds from the UPK program. The two budgets — UPK and SEIT/RSO — are totally separate and distinct from each other and no allocations are made.

SAMPLE B

A class of all UPK children. 2 get SEIT+RS and 1 gets RSO.
There are two half-day sessions with 18 children in each.

PERSONNEL SERVICES

Educ. Director (SAS)	\$50,000 @ 20%	\$10,000
Teacher	1 FTE @ \$35,000	\$35,000
Teacher Assistant	1 FTE @ \$15,000	<u>\$17,500</u>
	Subtotal	\$62,000
Fringe @ 25%		<u>\$15,500</u>
	Subtotal Personal Services	\$77,500

OTPS

Facility	(allocated)	\$7,000
Snacks	36 ch. x \$1/day x 180 days	\$6,480
Instructional Supplies	36 ch. x \$100/child	\$3,600
Utilities	(allocated)	\$1,000
Tel/Office/Maint.	36 ch. @ \$100/child	\$3,600
Subst. Teacher	6 days @ \$80/day	\$480
Subst. Asst. Teacher	8 days @ \$50/day	<u>\$400</u>
	Subtotal OTPS	\$22,560
	Subtotal Personnel Services	<u>\$77,500</u>

18 FTE children	TOTAL	\$100,060
36 half-day children	Cost per half-day child	\$2,779

PROGRAM ENHANCEMENTS

Music Teacher	2/wk x 40 wks x \$50/hr	\$4,000
Field Trips	10 trips x \$20 x 36 ch.	\$7,200
Computer Program		\$3,000
Special Events		<u>\$5,000</u>
		\$19,200

cost per half-day child		<u>\$533</u>
	Total UPK cost per child	\$3,312

SEIT teacher svcs.	2 chld'n x \$150/wk x 40 wks	\$12,000
Related Svcs.	1 child x \$90/wk x 40 wks	<u>\$3,600</u>
	Total \$4410 cost	\$15,600

DISTRICT UPK COSTS

4410 COSTS

SAMPLE C : A classroom which is used in the a.m. for 18 UPK children and is used in the p.m. for 10 children in an SC model.

Cost Considerations Represented in the sample

The funding computation for this scenario differs from Sample A and B in the following ways:

- Because of the significant difference in the class size between the a.m. session and the p.m. session, some OTPS costs are allocated on a per child basis. The a.m. UPK class will be allocated 18/28ths, and the p.m. SC class will be allocated 10/28ths of these costs.
- The cost of the program enhancements for UPK Children is based on the per child amount described in Samples A and B.

SAMPLE C

A classroom which is used in the a.m. for 18 UPK children
and is used in the p.m. for 10 children in a SC model of 10:1:2

<u>PERSONNEL SERVICES</u>	<u>A.M. CLASS</u>	<u>UPK BUDGET</u>	<u>P.M. CLASS</u>	<u>SC BUDGET</u>
Educ. Director (SAS)	\$357 x 18 children	\$6,426	\$3,574	\$357 @ 10 children
Teacher	\$35,000 @ .5 FTE	\$17,500	\$17,500	\$35,000 @ .5 FTE
Teacher Asst. (s)	1 @ \$15,000 @ .5 FTE	\$7,500	\$15,000	2 @ \$15,000 @ .5 FTE
Support Staff			\$10,000	2 @ \$20,000 @ .25 FTE
Related Service Staff			<u>\$40,000</u>	2 @ \$40,000 @ .5 FTE
	Subtotal	\$31,426	\$86,074	
	Fringe @ 25%	\$7,856	\$21,519	
	Subtotal Pers. Svcs.	\$39,282	\$107,593	
<u>OTPS</u>				
Facility	\$5000 @ 50%	\$2,500	\$2,500	\$5000 @ 50%
Snacks	18 ch. x \$1 x 180 days	\$3,240	\$1,800	10 ch. x \$1 x 180 days
Instructional Supplies	18 children @ \$100	\$1,800	\$1,000	10 ch. @ \$100
Utilities	(@ 50% of allocation)	\$1,000	\$1,000	(@ 50% of allocation)
Tel/Office/Maint.	18 children @ \$100	\$1,800	\$1,000	10 ch. @ \$100
Subst. Teacher	\$80/day x 6 days x 50%	\$240	\$240	\$80/day x 6 days x 50%
Subst. Asst. Teacher	\$50/day x 8 days x 50%	<u>\$200</u>	<u>\$200</u>	\$50/day x 8 days x 50%
	Subtotal OTPS	\$10,780	\$7,740	
	Subtotal Pers. Svcs.	<u>\$39,282</u>	<u>\$107,593</u>	
	TOTAL	\$50,062	\$115,333	
	cost per half-day child	\$2,781	\$11,533	tuition per half-day child

PROGRAM ENHANCEMENTS FUNDED OUTSIDE TUITION RATE

Music Teacher	\$50 x 1/wk x 40/wks	\$2,000	\$2,000	\$50 x 1/wk x 40/wks
Field Trips	10 trips x \$20/child	\$3,600	\$2,000	10 trips x \$20/child
Computer Program		\$3,000	\$3,000	
Special Events		<u>\$2,500</u>	<u>\$2,500</u>	
		\$11,100	\$9,500	
	cost per child	\$617	\$950	cost per child
	tuition per child	\$2,781	\$11,533	
	program enhancement	<u>\$617</u>	<u>\$950</u>	
	Total UPK funding	\$3,398	\$12,483	

SAMPLE D : Two half-day SCIS classes of 15:1:2 operated by **Kool Kids** at the **Terrific Tots** site; 8 children are **Terrific Tots**' UPK children and 7 children are **Kool Kids**' §4410 children.

Cost Considerations Represented in the sample

- SED has approved **Kool Kids** to open this SCIS class at **Terrific Tots**' site, and has established a class ratio of 15:1:2.
- **Kool Kids**' SCIS children come to **Terrific Tots** with a per child tuition that covers the cost of the Masters level Special Educator, the teacher assistants, educational supervision by the SAS and a portion of OTPS.
- **Terrific Tots** is entitled to include in their UPK budget 54% of their OTPS and an allocated share of the program enhancements that **Kool Kids** will bring to the classroom, but the cost of teaching staff and teaching supervision has already been funded through the SCIS tuition rate.

Note: If **Kool Kids** and **Terrific Tots** choose to operate this classroom on a dual teacher model (one Masters level Special Ed teacher and one certified Early Childhood teacher), then **Terrific Tots** is responsible to provide the Early Childhood Teacher and would include that cost in their UPK budget.

SAMPLE D

Two half-day SCIS classes of 15:1:2 operated by *Kool Kids* at *Terrific Tots'* site; 8 children are *Terrific Tots'* UPK children and 7 are *Kool Kids* §4410 children.

	KOOL KIDS' BUDGET TO SED FOR SCIS TUITION	TERRIFIC TOTS' BUDGET TO DISTRICT FOR UPK
PERSONNEL SERVICES		
Educ. Director (SAS)	\$50,000 @ 20%	\$10,000
Teacher	1 @ \$40,000	\$40,000
Teacher Assistants (2)	2 @ \$17,000	\$34,000
Support Staff	2 @ \$20,000 @ .25 FTE	\$10,000
Related Service Staff	1.5 @ \$40,000	<u>\$60,000</u>
	Subtotal	\$154,000
Fringe @ 25% on above		<u>\$38,500</u>
	Subtotal Pers. Svcs.	\$192,500
		\$21,000 Alloc. Admin. persn
OTPS		
Instructional Supplies	30 ch. @ \$100	\$3,000
Snacks	30 ch. @ 180/days	\$5,400
Contracted Related Services		\$14,000
Substitute Teacher	12 days @ \$80	\$960
Subst. Asst. Teacher (2)	16 days @ \$50	\$800
Facility		\$6,000
Utilities		\$1,000
Tel/Office/Maintenance	30 children @ \$100	\$3,000
Use fee pd to/(rec'd by) host		<u>\$25,200</u>
	Subtotal OTPS	\$40,960
	Subtotal Pers. Svcs.	<u>\$21,000</u>
	TOTAL ALLOWABLE COSTS	\$14,200
Less presumed fees for typical children (UPK)		<u>\$(28,800)</u>
	TOTAL COSTS FOR TUITION	\$204,660
Tuition for 7 FTE children in SCIS class	\$29,237	\$1,775
Tuition per half-day child	\$14,618	\$887
		8 FTE ch. in UPK tuition/half-day

PROGRAM ENHANCEMENTS FUNDED OUTSIDE SCIS TUITION RATE

Music Teacher	\$50/hr x 2/wk x 40wks	\$2,000	\$2,000
Field Trips	10 trips x \$20/child	\$1,400	\$1,600
Computer Program		\$1,500	\$1,500
Staff Development Coord.	\$50/hr x 2/mo x 10 mos.	\$500	\$500
Curriculum Coordinator	\$50/hr x 2/wk x 40 wks	\$2,000	\$2,000
Teacher Asst. Trainer	\$37/hr x 2/wk x 40 wks	\$1,500	\$1,500
Special Events		<u>\$2,500</u>	<u>\$2,500</u>
		\$11,400	\$11,600
Prog. Enhance. share per child (14)	\$814	\$725	Share/child (16)
		\$1,612	TOTAL UPK