

PROPOSED COST DETAIL WORKBOOK

INSTRUCTIONS

OVERVIEW

The Proposed Cost Detail Workbook affords you an opportunity to demonstrate how you calculated your hourly rate for each NCLB-SES Line Item by identifying all costs associated with implementing your different program(s). The workbook contains multiple worksheets that can be accessed by clicking on the tabs located at the bottom of the screen, namely: the Cover Page, the Cost Summary Total, and specific Detail Pages. Within each page, you must provide all information requested in blue cells; yellow cells will be automatically calculated and will block any attempt to overwrite. Please note that all facility and administrative costs, equipment and material items, consultants and staff listed in the workbook must be consistent with your Work Plan and Organizational Chart submissions.

TECHNICAL INSTRUCTIONS

To complete the workbook, an excel spreadsheet, you need to adjust your macro security level to "Medium" by following these steps: On the **Tools** menu, click **Macro**, and then click **Security** to open the **Macro Security** dialog box. On the **Security Level** tab, click to select the **Medium** check box. On the **File** menu, click **close**. Then reopen the document. When prompted, select "Enable Macros" when opening the file.

If you need to insert more rows than those provided under a given category, place your cursor in the sub-total line of that section and hold down the 'control' button and press the 'i' key.

COVER PAGE

After you type in your agency's business information, you need to fill in the line that asks for the number of Line Items your agency will operate. (This refers to each of the individual service codes for which you have completed work plans.) Once you fill in that number, click enter, then hold down the 'control' button and press the 'r' key. The workbook will automatically generate Detail Pages to match the number you entered. (e.g., If you select 1 program, the workbook will consist of a Cover Page, Cost Summary Total, and 1 Detail Page. If you select 9 programs, the workbook will consist of a Cover Page, Cost Summary Total, and 9 Detail Pages). Next, go to the "Line Item Information" section, click on each row separately (the number of rows should match the number you entered above) and select the proper Line Item categories from a drop-down list. You should select a Line Item number one time only.

Note: You can print all pages in the workbook by clicking the "Print" button on the top left corner of the Cover Page.

COST SUMMARY TOTAL

This page is linked to the Detail pages and it will self-populate based on the information entered in the Detail pages. You can only edit this page by making changes on the individual Detail Pages. You should review the Cost Summary Total Page, however, to proof check your work. The column titled "Total SES Cost" provides a sum total for all of the Detail Pages directly to the right of it.

DETAIL PAGE(S)

Each Detail Page consists of four sections: Non-Instructional Other-Than-Personal-Services (OTPS) Costs, Non-Instructional Personal Services Costs; Instructional OTPS Costs; and Instructional Personal Services Costs¹. Costs will be considered appropriate only if they are **reasonable, necessary, and directly related** to implementing and supporting your SES program.

Note: All charges must be consistent with your State Approved technical proposal. In the pages that follow, we give you examples of the types of costs you may incur under each category.

I. NON-INSTRUCTIONAL OTPS

(A) *Facilities and Administration Costs*

Examples: advertising; insurance premium costs² (as necessitated by the NYCDOE contract); postage (such as stamps, postage meter rentals, and mailing permits); rent³; telecommunications (telephone service, electronic facsimiles (FAX); internet); travel⁴; utilities⁵. When completing this section, please enter a short description of the expenditure for each amount reported.

¹ We consider instructional costs “variable” because your estimated student enrollment is uncertain. “Fixed” non-instructional costs are expenses that remain the same regardless of enrollment. NYCDOE expects that, upon request, you will be able to provide documentation to support any and all Fixed Costs listed.

² Required insurance under the 2006 contract (subject to change this year) included: (1) Workers’ Compensation Insurance, including Employer’s Liability Insurance, as prescribed by the laws of New York State or of the state of the Contractor’s domicile; (2) Comprehensive General Liability Insurance with a limit of liability not less than One Million Dollars (\$1,000,000.00) per occurrence, for personal injury, and in an amount not less than One Hundred Thousand Dollars (\$100,000.00) for one (1) claimant in any one (1) occurrence but not more than Two Hundred Thousand Dollars (\$200,000.00) for two (2) or more claimants for property damage; (3) In the event Contractor provided transportation to students, Commercial Motor Vehicle Liability Insurance with a limit of liability of at least \$5,000,000.00 for all injuries sustained in any one occurrence and a limit of liability for property damage of at least \$100,000.00 for one claimant and at least \$200,000.00 for two or more claimants in any one accident; (4) Property Loss Insurance in the minimum amount of Five Hundred Thousand Dollars (\$500,000.00) per occurrence protecting the supplies, equipment and property, etc., of the Board against “All Risks” of loss, which include, but are not limited to, fire, lightning, windstorm, hail, riot, civil commotion, vandalism, malicious mischief, burglary, theft, floods, earthquakes hurricanes, tornadoes and other perils, including mysterious disappearance while supplies, etc., are in the possession, control or responsibility of the Contractor, sub-contractor or anyone directly or indirectly employed by either of them.

³ Rental agreements, including renewals, must be in writing, dated and signed by the lessee and the lessor. If you are approved to operate on school premises, you will be required to discount your invoice(s) for services per child by nine percent (9%). In the event that the NYCDOE changes the Facility Usage Rate, you must discount your invoice(s) by the rate then in existence.

⁴ Travel costs include costs of transportation, lodging and subsistence incurred by employees in travel status on official business. Costs of personal use of a program-owned or leased automobile are not reimbursable. The costs of vehicles used by program officials, employees or Board members to commute to and from their homes are not reimbursable. Travel expenses of spouses, family members or any nonemployee are not reimbursable.

⁵ Utilities costs are allowable provided these costs have not already been included in costs reported for rental or lease agreements. Such costs must be directly charged to applicable programs or allocated on a reasonable basis.

(B) Equipment Purchase

Include expenses for office equipment and supplies as distinguished from instructional equipment and supplies, which should be listed under Instructional OTPS (See III(A) below).

(C) Equipment Rental/Lease

Include expenses for office equipment rental/lease such as a copier machine, telephone system, etc. Your office/facilities rent should be listed under the Facilities and Administration Costs category (See I(A) above), not here.

(D) Office/Janitorial/School Based Extended Use Fees

These costs include clean-up and maintenance of your educational facilities/classroom space. If you provide SES within a NYCDOE school, you will need to pay School Permit fees and School Based Extended Use fees set (these fees should be distinguished from the 9% facility usage discount mentioned in Section I(A) above). Fees depend upon factors such as the provider's number of operational hours and the number of rooms utilized.

(E) Consultants/Contracted Services

Non-instructional consultants are workers hired to perform SES-related services for your organization on a fee-for-service basis. Consultants are not employees of the agency. Therefore, they are not entitled to fringe benefits and under Internal Revenue Service (IRS) regulations they may be recipients of **1099 forms**. Examples might include: legal services, accounting services, and data processing.⁶

II. NON-INSTRUCTIONAL PERSONAL SERVICES⁷

(A) Administrative Staff

Administrative Staff includes employees whose primary function is management and administration of the SES program and/or your agency, such as Executive Directors, Regional Directors, Site Directors, Administrative Assistants, etc. You may allocate salary and fringe benefit costs under this category.

⁶ Costs for consultants should not exceed the prevailing rate for such services.

⁷ **Employee Salaries** must reflect payments for actual activities performed by the employee. Total compensation should not exceed 1.0 FTE for any individual. Expenses of a personal nature, such as a residence or personal use of a car, known as perquisites (or perks), are not allowable. **Fringe Benefits** may include paid time off, such as vacation leave, sick leave, military leave, holidays, and training (if you list training, then you cannot request reimbursement for PD days) and specific employee benefit packages, such as Social Security, health insurance, unemployment insurance, and disability insurance. All employees must receive at the end of the year a "W-2" listing total compensation earned for that year.

(B) Facility Staff

Facility Staff includes employees whose primary function is to maintain, clean-up and/or secure your educational facilities/classroom space, such as custodians, janitors or security who are employees of your organization. You may allocate for salary and fringe benefit costs under this category.

III. INSTRUCTIONAL OTPS

(A) Equipment Purchase

Instructional equipment could include computers, software, calculators and/or math manipulatives purchased for students use only. All equipment purchases must be consistent with your State Technical Proposal.

(B) Classroom/Instructional Supplies

Supply costs include consumable items used in the classroom (craft paper, chalk, pens, pencils, workbooks, textbooks, periodicals, etc.)

(C) Consultants/ Contracted Services

Instructional consultants are people engaged to perform programmatic activities directly related to the SES services. Consultants are not employees of the agency. Therefore, there are not entitled to fringe benefits and under Internal Revenue Service (IRS) regulations they may be recipients of **1099 forms**. Examples may include: lead teachers, teachers, tutors, assistants, aides, etc.⁸ Be careful not to confuse Instructional Consultants with Instructional Staff (See IV(A) immediately below).

IV. INSTRUCTIONAL PERSONAL SERVICES⁹

(A) Instructional Staff

Instructional Staff includes employees whose primary function is to render direct student services, such as lead teachers, teachers, tutors, assistants, aides, etc. You may charge salary and fringe benefit costs under this category.

(B) Fringe Benefits Category

In each row, you must identify the specific benefit that inures to the employee and enter the applicable fringe rate as a percentage of the Personal Service Cost.

⁸ Costs for consultants' should not exceed the prevailing rate for such services.

⁹ **Employee Salaries** must reflect payments for actual activities performed by the employee. Total compensation should not exceed 1.0 FTE for any individual. Expenses of a personal nature, such as a residence or personal use of a car, known as perquisites (or perks), are not allowable. **Fringe Benefits** may include paid time off, such as vacation leave, sick leave, military leave, holidays, and training (if you list training, then you cannot request reimbursement for PD days) and specific employee benefit packages, such as Social Security, health insurance, unemployment insurance, and disability insurance. All employees must receive at the end of the year a "W-2" listing total compensation earned for that year.