

## **DISTRICT INSTRUCTIONS FOR ECEA/LOCAL STAFF EXPENDITURE REPORT FORM**

### **STAFF REPORTING REQUIREMENTS**

- You do not need to report individual staff records for short-term substitute teachers and aides or for stipends. Individual staff records must still be reported for long-term subs.
- Only report a long-term sub if the regularly assigned teacher or aide (a) quit, and no replacement was available, or (b) was on leave without pay.
- A long-term substitute aide should be reported as an instructional aide.
- **Do not include the regular education portion of a person's assignment, i.e., school nurse.** For any person employed part-time in special education and part-time in regular education, the district **MUST MAINTAIN TIME RECORDS** that support the portion of time spent in the education of students with disabilities.
- If an individual served in both an instructional and a support capacity, these assignments should be reported separately. You may enter more than one staff record for an employee.

### **INDIVIDUAL STAFF DATA**

#### **Social Security Number**

Please enter a nine-digit social security number.

#### **Summer School**

- The summer school or extended school year staff reported at the end of the school year is the staff that was employed for last summer's program (summer of 2008). Therefore, no new staff can be reported at this time.
- All summer school staff must have a "Y" in this field.
- The FTE for a summer school record cannot be more than .250.

#### **Employee's Name**

Please enter the employee's name in the following order:

- last name
- first name
- space (do not use a comma to separate the first name and middle initial)
- middle initial (if used -- do not enter a period after the initial)

#### **Payroll Dates**

- Please report the beginning and ending months the employee was paid for services performed between July 1, 2008, and June 30, 2009. The dollars reported need not have been paid entirely in the fiscal year, but should be the amount the district is obligated to pay the employee for services rendered by the employee between July 1, 2008, and June 30, 2009 (accrued salary).
- In most districts, the payroll dates for teachers and most other employees who worked the entire school year would be reported as "09 - September" through "08 -August."

- Twelve-month employees, i.e., central office staff, would usually be reported as "07 -July" through "06 - June."
- Payroll dates for your summer school or extended school year program should begin in June and end in July or August. The June portion of their salaries actually applies to the previous fiscal year, but you are not required to break their contract into the two different years.
- Summer school staff salaries should be reported separately.

### **SALARY AND FTE DATA**

- For each person employed, report the total salary (excluding benefits) and the total FTE for his/her special education assignment. Do not include salaries and FTEs not attributable to special education.
- Report accrued salaries. The accrual basis of accounting is defined as "The basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made."
- Round the dollar amounts to the nearest dollar - do not enter cents.
- Carry all FTEs to exactly three decimal places.
- The total FTE for an individual cannot exceed 1.000 unless:
  - the person had both a regular school year and a summer school or extended school year record;
  - he/she had both a regular and a home-hospital record; or
  - he/she received additional pay on a separate contract.
- All FTEs should be based on individual contracts. However, the following examples may serve as a guide for calculating FTEs:
  - A full-time FTE for teachers or related services staff would be based on the number of days in the individual's contract times the number of hours in the school day. For example, **8 hours a day for 184 school days would be 1,472 hours**. A partial FTE would be calculated either by dividing the actual number of days the employee worked by the number of days in a full-time contract (i.e., 92 days divided by 184 equals .500 FTE); or by dividing the number of hours the employee worked by the base hours calculated for that type of assignment (i.e., 147 hours divided by 1,472 equals .100 FTE).
  - A partial FTE must be calculated for a person who was employed for a full-time position, but who only worked part of the year. If a person did not work full days, you must compute his or her FTE on an hourly basis.
  - If you do not know the number of hours or days an individual worked, but you do know the rate of pay, this information can be used to calculate an FTE. For example, if an occupational therapist was paid \$20 per hour, and you contracted with him or her for \$10,000, you can calculate the FTE by first dividing the \$10,000 by \$20 per hour. This will tell you that the person worked 500 hours under the contract. Then divide the 500 hours by the base hours for a related

services staff person, i.e., 1,472, to determine the individual's FTE. In this example, the FTE would be .340.

- Districts must maintain documentation of the method(s) used to calculate partial FTEs.
- Do not report 1.000 FTE for summer school staff. To compute an FTE for a summer school teacher, divide the actual hours the employee worked by the base hours for the regular school year (i.e., 220 hours divided by 1,472 equals .149 FTE).

### **PERA**

Record all PERA employer retirement contributions for special education employees.

### **Fringe Benefits**

Amounts paid on behalf of instructional employees for fringe benefits such as life, health, and disability insurance, etc., are reported here. If the district charges unemployment tax and workman's comp to special education, it must be reported as a fringe benefit.

### **Principal Level (Code)**

Report the appropriate code for the level of the person's assignment. Please note that there is not a code for combined preschool and elementary/secondary. A separate record should be reported for an individual's infant and/or preschool assignment.

### **Instructional Assignment (Code)**

Enter the code for the appropriate assignment code.

- Please note that Instructional Aides, and Tutor Interpreters are included as instructional.
- You no longer need to report individual staff records for short-term substitute teachers and aides or for stipends. Individual staff records must still be reported for long-term subs.
- Only report a long-term sub if the regularly assigned teacher or aide (a) quit, and no replacement was available, or (b) was on leave without pay.
- A long-term substitute aide should be reported as an instructional aide.

### **Support Assignment (Code)**

- Enter the appropriate code for all support personnel.

### **Additional Contract**

- Enter a "Y" if this record is for an additional contract for an employee. This includes additional pay received beyond the person's regular contract or addendum to his/her contract.
- If an individual received additional pay multiple times during the school year, sum the FTE and the dollars and enter only one additional pay record for the individual. Multiple records will not be allowed.

**Purchased Services Contract**

Enter a "Y" for all staff employed on the basis of purchased services contracts.

**INSTRUCTIONS FOR SUPPLIES AND MISCELLEANEOUS AND EQUIPMENT  
EXPENDITURE REPORT FORM**

PLEASE INCLUDE ALL EXPENDITURES AS REPORTED TO CDE ON THE  
AUTOMATED DATA EXCHANGE (ADE) SYSTEM.

- LIST ANY AND ALL SUPPLIES UTILIZED FOR INSTRUCTION AND/OR SUPPORT FOR SPECIAL EDUCATION STUDENTS
- OTHER SPED EXPENSES NOT LISTED may include, but not are not limited to the following expenses:
  - Contracts paid for special education placements, including residential or day treatment programs for instruction and/or support. Copies of contracts must be submitted to the BOCES for approval.
  - Contracts paid for preschool services to private preschools and Headstart programs instruction and/or support. Copies of contracts must be submitted to the BOCES.
  - If you have any "other special education expenses," you must describe these in detail. BOCES may request copies of invoices for these expenses.
- If you are listing equipment as an expense, receipts/invoices must be included.