

STATE OF CONNECTICUT
DEPARTMENT OF SOCIAL SERVICES
SBCH PROGRAM - REIMBURSEMENT AND CON
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August 18, 2018

DSS is in the process of reviewing the SDE details on the Education Financial System report to be used for the 2017-2018 school year cost reporting. While the EFS does reconcile to the ED001 Schedule 4 costs, the costs are now captured in different levels of details.

We have determined that the costs reported in the **Special Education expenditure eligible in the computation of "net costs of special education" per subsection (h) of section 10-76f of the Connecticut General Statutes** is the applicable cost section that was the former ED001 Schedule 4 Part 2 / Column 2 details. In the EFS User Guide, this is section 3.6.2 and includes lines SE201-SE210.

Because the cost elements have been combined in the EFS, the Purchased Services (line SE205) and Supplies (line SE207) will necessitate additional documentation be provided along with your SBCH cost report and the EFS schedule. Invoices for Purchased Services and Supplies will need to be submitted to verify/document that the unallowable items, ED001 409 Transportation and ED001 406 Instructional Supplies, are not claimed in the SBCH cost report. The SBCH cost report and manual will be updated to reflect these new lines for the 2017-2018 reporting period.

This was the ED001 Schedule 4, Part 2/Column 2 lines used in the SBCH cost report from SFY 2011-SFY 2017:

ED001 Printout without last year data

District: [REDACTED] Printed on: 12/20/2016 12:55:57 PM

| SCHEDULE 4: Special Education Expenditure Data | | | | | |
|---|---|--------------------------------------|----------------------------|--|----------------|
| LINE | CODE | DESCRIPTION | SPECIAL ED. OTHER (Col. 1) | SPECIAL ED. per C.G.S. 10-76f (Col. 2) | TOTAL (Col. 3) |
| 401 | 100 | Certified Personnel | \$0 | \$61,684 | \$61,684 |
| 402 | 100 | Noncertified Personnel | \$0 | \$18,596 | \$18,596 |
| 403 | 200 | Employee Benefits | \$0 | \$24,321 | \$24,321 |
| 404 | 300, 590 | Purchased Services | \$81,410 | \$586,778 | \$668,188 |
| 405 | 560 | Special Education Tuition | \$0 | \$155,256 | \$155,256 |
| 406 | 600 | Instructional Supplies | \$0 | \$1,031 | \$1,031 |
| 407 | 600 | Other Supplies and Materials | \$0 | \$0 | \$0 |
| 408 | 400 | Property Services | \$0 | \$0 | \$0 |
| 409 | 510 | Special Education Transportation | \$0 | \$32,736 | \$32,736 |
| 410 | 730, 739 | Equipment | \$0 | \$702 | \$702 |
| 411 | 890 | All Other Expenditures | \$0 | \$0 | \$0 |
| 412 | | Total - Sum of Lines 401 through 411 | \$81,410 | \$881,104 | \$962,514 |
| Complete EITHER line 413 or 414 below; NOT BOTH. | | | | | Col. 1 |
| 413 | Expenditures which support in-district high school level services reported above (do not include tuition expenditures reported in Line 405 (col. 1 + col. 2)) | | | | \$0 |
| 414 | The percentage of expenditures which support in-district high school level services reported above (do not include tuition expenditures reported in Line 405 (col. 1 + col. 2)) | | | | 0.00% |

These will be the EFS lines used in the SBCH cost report starting in SFY 2018:

| Line | Description | Data Entry Method | EFS Codes / Description | | | | | | 2016-17 ED001 Reference (Line, Col) |
|---|-----------------------------|----------------------|-------------------------|---|-----------------|-------------------------|---------------|-------------------------|-------------------------------------|
| | | | EFS Funding Source ID | EFS Function Code | EFS Object Code | EFS Education Type Code | EFS PreK Code | CSDE Location Code | |
| Special education expenditures eligible in the computation of "net costs of special education" per subsection (h) of section 10-76f of the Connecticut General Statutes. | | | | | | | | | |
| SE201 | Teacher salaries | Expenditure Database | All | All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX | S1 | 3 | All | School code | 401, 2 |
| SE202 | Instructional aide salaries | Expenditure Database | All | All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX | S2 | 3 | All | School code | N/A |
| SE203 | Other salaries | Expenditure Database | All | All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX | B1 | 3 | All | School or District code | 402, 2 |
| SE204 | Employee benefits | Expenditure Database | All | All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX | B2 | 3 | All | School or District code | 403, 2 |
| SE205 | Purchased services | Expenditure Database | All | All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX | B3, S5, S6, S8 | 3 | All | School or District code | sum of 404, 2 and 409, 2 |
| SE206 | Special education tuition | Expenditure Database | All | All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX | D1-D6 | 3 | All | School or District code | 405, 2 |
| SE207 | Supplies | Expenditure Database | All | All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX | B4, S9-S11 | 3 | All | School or District code | sum of 406, 2 and 407, 2 |
| SE208 | Property services | Expenditure Database | All | All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX | B7 | 3 | All | School or District code | 408, 2 |
| SE209 | Equipment | Expenditure Database | All | All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX | B5, S12-S15 | 3 | All | School or District code | 410, 2 |
| SE210 | All other expenditures | Expenditure Database | All | All except 27XX, 27X1, 27X3, 27X4, 311X, 4XXX, 5XXX, 9XXX | B6, S16, S17 | 3 | All | School or District code | 411, 2 |
| SE299 | Total | Calculated by EFS | N/A | | | | | | 412, 2 |

Thank you.