

Office of Children's Services

Cost Study of Private Day Special Education Programs

Final Report

Report to the Governor and Chairmen of the House
Appropriations and Senate Finance Committees pursuant to
Item 282 (M) of Chapter 854 of the 2019 Appropriation Act.

October 1, 2019

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Authority

This report has been prepared and submitted to fulfill the requirements of Item 282 (M) of Chapter 854 of the 2019 Appropriation Act. This provision requires the Office of Children's Services (OCS) to contract for a study on the current rates paid by localities to special education private day programs licensed by the Virginia Department of Education. The study shall include an examination of the adequacy of the current rates for private educational services for children placed outside of public school settings, and include recommendation for implementing a rate-setting structure for educational services reimbursed through the Children's Services Act. The study shall consider the impact on local school districts, local governments, and public and private educational services providers. The Office of Children's Services shall provide a final report on the study's findings to the Governor and the Chairmen of the Senate Finance and House Appropriations Committee by October 1, 2019.

Overview

The Office of Children's Services issued a Request for Proposals to solicit a contractor to conduct the study as required by the Appropriation Act. Public Consulting Group (PCG) was selected as the contractor. The remainder of this report reflects the work of PCG to meet the requirements of the project.

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Final Report

**Commonwealth of Virginia
Office of Children's Services**

**Study of Private Day Special
Education Program Rates**

Public Consulting Group
September 2019



PUBLIC
CONSULTING GROUP

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CONTENTS

EXECUTIVE SUMMARY	2
Key Data.....	2
Proposed Methodology	2
Major Findings and Recommendations.....	3
INTRODUCTION.....	5
I. COST STUDY METHODOLOGY AND STAKEHOLDER MEETINGS	5
II. NATIONAL ENVIRONMENTAL SCAN	7
Funding.....	7
Rates and Methodology	8
III. STAKEHOLDER ENGAGEMENT	9
October Stakeholder Forums	9
Provider Interviews.....	9
June 2019 Regional Forums	10
IV. QUALITY ASSURANCE.....	12
V. DATA ANALYSIS	14
Data Review	14
Student Population Review	14
Personnel Roster Data	15
Specific Trend Examples.....	15
VI. RATE METHODOLOGY APPROACH	18
Operating Component.....	18
Personnel Component.....	20
Binning Procedures and Personnel Classification Hierarchy	20
Personnel Components	22
Example Rate Comparisons.....	23
VII. RECCOMENDATIONS.....	24
Future Data Collection.....	24
Methodology	25
VIII. STUDY LIMITATIONS AND NOTES	25
Limitations	25
Future Considerations	26
APPENDIX A – NATIONAL ENVIRONMENTAL SCAN.....	27
APPENDIX B – LIST OF NON-PARTICIPATING PROVIDERS.....	36
APPENDIX C - COST AND PERSONNEL TOOL INSTRUCTIONS	38

EXECUTIVE SUMMARY

The Virginia General Assembly directed the Office of Children’s Services (OCS), the state administrative agency for the Children’s Services Act, to conduct a rate setting study for private day special education programs. OCS through a Request for Proposals, contracted with Public Consulting Group, Inc. (PCG) for this effort.

Since October 2018, PCG has been engaged with OCS and individual private day special education service providers to collect, analyze, and compile cost data to inform a rate methodology. This report incorporates the results of that work and includes:

- a national environmental scan of funding mechanisms for private day special education programs;
- the cost and personnel data collected to inform this study, as well as data quality assurance processes, and results from the cost study;
- stakeholder engagement activities and feedback collected during those sessions; and
- a proposed rate methodology along with study limitations and future considerations, including the impact of recommendations on local school districts, local governments, and public and private educational services providers.

Key Data

In collaboration with OCS and service providers, PCG developed cost and personnel data collection tools. PCG provided training for providers (schools) on how to complete the tools and ongoing technical assistance throughout the data collection period.

- Approximately 40% of individual schools provided data.
 - 39 schools reported some data on at least one tool (cost or personnel).
 - 58 schools did not participate (refer to Appendix B for a list of these schools).
- Responding schools accounted for 2,625 students out of 4,100 students funded by CSA in FY2018, approximately 64% of the student population.

Proposed Methodology

Operating Costs

Operating costs include expenditure data related to the day-to-day costs of operating the school. These costs are inclusive of 22 components including depreciation, mileage, and property damage but exclusive of staff salaries and benefits as well as subcontractor costs. To make meaningful comparisons between schools, each school’s operational costs were divided by the number of student days they reported. This provided a method to normalize the data and compare how costs might increase or decrease based on the total student days.

For each operating cost component, a base rate was developed (defined as the cost of operating the school with minimum attendance) and the adjustment per 1,000 student days (the slope) was also calculated. To develop an operating rate methodology for a given school, the base rates for all of the operating components are added together for an overall starting rate of \$67.15. Adjustments for students were found to be \$0.51 per 1,000 student days. The equation below shows the proposed formula to calculate the operating cost component rate for each school.

$$\text{Operating Costs} = \$67.15 + (\$0.00051 * \text{Number of Students} * \text{Number of School Days})$$

Personnel

The personnel component of the daily rate is composed of salary costs and benefits including healthcare, personnel taxes, retirement, worker's compensation, and other fringe benefits. These costs were collected using a personnel survey sent to each school. The survey allowed schools to report the salary and benefits for each person employed by the school as well as their profession. These professions were reported at a granular level and were grouped into 11 unique categories.

Average salaries were calculated by dividing the reported yearly salary paid to an employee by the number of hours the school reported the employee worked. The average ratio of salary to benefits reported was 23 percent, therefore, each profession's salary was multiplied by 23 percent to determine the estimated benefits to be paid to that profession.

For the proposed rate methodology, the hourly salary and benefits rates for each profession would be multiplied by the number of staff in that category at the school, and then multiplied by eight to find the daily personnel cost. Eight hours was chosen as the number of hours in a day to account for additional time employees spend beyond the typical 6.5 hours for a student school day. Finally, the total personnel amount is divided by the number of students to determine the personnel cost per day per student. The methodology is shown in the formula below.

$$\frac{\sum_{\text{Profession}}[(\text{Salary per Hour} + \text{Benefits per Hour}) * \text{Number of Staff} * 8 \text{ hours per day}]}{\text{Number of Students}}$$

This methodology allows for different schools to have different staffing ratios, based on the needs of the students they serve. However, the current methodology assumes all staff are full time equivalents, which will need to be addressed in future rate development.

Major Findings and Recommendations

1. Funding for private day special education programs is managed uniquely from state to state. Rates often vary considerably within and between states with states deploying various methods for developing rates.
2. To develop school and/or program specific rates for Virginia's private day special education schools, PCG recommends a secondary round of data collection to be mandated by the State. While the data collected during this engagement was sufficient to inform the development of a proposed rate methodology, a full set of expenditure and personnel reports is necessary to calculate specific rates. Full participation is critical to accurately reflect provider costs associated with delivering services. Non-participation could result in skewed base rate calculations and trend line adjustments, and, ultimately, rates that over or under fund programs
3. We recommend that future data collection efforts provide a detailed breakout of indirect costs (from Parent Organization). These costs are usually bundled costs such as accounting, information technology, or legal services if these services are not directly administered or contracted out by the school. In typical rate studies, these services generally account for around 10 percent of operating costs. However, in this circumstance, they represented a much larger proportion and should be detailed.
4. Along with the recommendations listed in the Future Data Collection section, PCG recommends adding a logic-check to each component to ensure only those costs incurred by each school will be built into that school's rate. As one example, during stakeholder

sessions it was noted that some providers receive a reduced or free building space through a non-profit organization. This represents significant cost savings to the school. A logic-check could easily be implemented to only include expenditures incurred by the school in each provider's unique rate-build up.

5. It is recommended that a geographic approach to rates be developed, where each state defined region would have a unique set of base rates derived from the costs of providers specific to that area. Few nationally or state recommended geographic indices are available to adjust rates, and the data collected in this study were not sufficient to analyze geographic differences due to the low response rate.

INTRODUCTION

The Virginia Children’s Services Act (CSA) serves as the statutory funding mechanism for private day special education programs for students with educational disabilities. Such programs are licensed by the Virginia Department of Education (VDOE). Students are placed in such programs based on an Individualized Education Program (IEP) as specified in the Individuals with Disabilities Education Act (IDEA, Public Law 101-476) and relevant Virginia laws and regulations governing special education services.

Currently, rates for such programs are negotiated between providers of private day special education programs and individual local governments through the CSA program in each locality. Overall costs are a shared responsibility between state general funds and local government matching funds. Over the past several years, costs for private day special education programs have risen substantially as a result of both an increasing number of students being placed into the programs and increased rates per student. The Virginia General Assembly has been engaged in ongoing study and oversight of this activity of government and has directed (Appropriation Act, Chapter 2, Item 282. M.) the Office of Children’s Services (OCS), the state administrative agency for the CSA, to contract for a study of the rates paid for private day special education programs. OCS issued a Request for Proposals and contracted with Public Consulting Group, Inc. (PCG) for this effort.

Since October 2018, PCG has been engaged with OCS and individual service providers to collect, analyze, and compile cost data to inform a rate methodology. This report includes the results of that work and includes:

- a national environmental scan of funding mechanisms for private day special education programs;
- the cost and personnel data collected to inform this study, as well as data quality assurance processes, and results from the cost study;
- stakeholder engagement activities and feedback collected during those sessions; and
- the proposed rate methodology, limitations of the study, and future considerations including the impact of recommendations on local school districts, local governments, and public and private educational services providers.

I. COST STUDY METHODOLOGY AND STAKEHOLDER MEETINGS

To determine providers’ current costs for operating private day special education programs, PCG collected cost and program information from cost report and personnel surveys. These tools captured information in a way that is similar to how providers report information to meet the Regulations Governing the Operations of Private Schools for Students with Disabilities (section 8VAC20-671-220) fiscal accountability guidelines. PCG reviewed Virginia regulations and policies related to private day special education programs to understand program requirements and reflect those in our draft design for the cost tools. The data collection tools captured the following information:

- Staffing;
 - Personnel costs for educational/direct service, supervisory, and support staff;
 - Administrative staff costs, including but not limited to data entry, billing, quality assurance, and human resources;
- Capital and operating costs (including but not limited to facility, supplies, equipment, translation, and interpretation);
- Costs related to the implementation of future programs (e.g., specific evidence based practices);
- Ancillary services offered (e.g., required speech, physical or occupational therapies, transportation);
- Population information (e.g., total student days serviced, student numbers, population information); and
- School capacity information (e.g., student days available, hours per school day, school year information).

After consulting with OCS and external stakeholders, an online tool was developed to ease the burden of submitting information. Each provider was sent a link to a unique web address with a personalized copy of the cost and personnel reports. This ensured consistency in data and resulted in a more secure and streamlined data collection process. All data was backed up on a secured network database for further analysis.

PCG distributed the cost report and personnel survey links via email to providers of private day special education programs, as identified by OCS from the Virginia Department of Education's most recent Directory of Virginia Licensed Private Schools for Students with Disabilities. Detailed instructions for completing the surveys were also included. PCG originally allowed four weeks for providers to complete the cost surveys, but due to a 2019 legislative project extension, this period was extended to approximately five and one-half months, which led to increased participation numbers.

PCG worked closely with OCS and other stakeholders to fine-tune the cost reporting tools, data collection plan, and analysis plan as necessary. PCG conducted three (3) training and information sessions with providers via webinar to familiarize them with the data collection process for the cost study, and the webinars were recorded for those unable to attend the "live" sessions.

To give providers comprehensive support throughout the data collection period, PCG provided technical assistance by:

- Designating a 1-800 technical assistance line for all providers to call with any questions;
- Establishing an email address to be used both for provider technical assistance and as a repository for data collection;
- Making PCG's recorded webinars available throughout the process; and
- Providing additional training materials and assistance to providers, as needed.

II. NATIONAL ENVIRONMENTAL SCAN

PCG conducted an environmental scan to research and identify private day special education rates and funding mechanisms nationally. Specifically, we reviewed:

- Rates for private day special education programs;
- How private day special education rates are established and negotiated;
- What is included in comparable rates in other states; and
- How costs are shared between the state and local entities.

To conduct this research, PCG used the following resources:

- Internet research to find published materials by other state agencies about private day special education program rate methodologies, existing rate schedules and funding sources; and
- Follow-up interviews with targeted states.

In some states, rates and corresponding methodologies were unavailable, as rates are negotiated between the provider and the local district and the state does not publish these rates. A summary of PCG's findings is below. State-specific information can be found in Appendix A.

Funding

The clearest finding from the research is that funding for private day special education programs is managed uniquely from state to state. In a few states (e.g., Michigan and Wisconsin), the local school district has the responsibility to fund and provide special education day programming with little state government contribution. In other states, the state provides additional funding when costs exceed a certain level for the local education authority (LEA). In Massachusetts, for example, there is an "extraordinary relief" circuit breaker program that supports districts whose special education expenses increase by 25 percent or more on a year-to-year basis.

Several states, such as Massachusetts, Maryland, and Missouri, only resort to state funds once a specific set of "exceptional" conditions has been met. These circumstances rely on the LEA meeting a certain threshold of expense before a separate state share goes into effect. As an example, in Missouri, state funding for private day special education programs only kicks in once the LEA has spent three times the current expenditure per average daily attendance. Once expenditures exceed this threshold, the state pays 100% of the excess costs. In Maryland, state funding begins once three times the LEA's "basic cost" has been met, with the state share set at 70% for costs exceeding that amount.

Other states utilize a weighted methodology to encapsulate all funding for special education. In these states, the per-pupil calculations for basic educational costs are increased by a coefficient. Georgia, for example, utilizes five separate special education categories based on acuity. Each category is then given a weight, or multiplier, based on the level of service need. These weights, ranging from 2.3968 to 5.8151, are then applied to the base student rate for the school year to provide appropriate compensation for additional costs. From here, the LEA may utilize those funds to meet all education requirements. Other states utilizing this model include Florida, Louisiana, and Texas.

However, no other state has an entity like OCS that serves as a medium between the local district and the provider. In Virginia, OCS serves as the funder of much of the state's child and youth services, including private day special education programs.

PCG also found that some states do not heavily utilize private day special education programs. Minnesota, for example, has only one such program in the state.

Rates and Methodology

Overall, rates vary widely across states and even within each state. The acuity level and needs of students may vary significantly from school to school, as can the number of instructional days. Some schools fund year-round programs, while others are based on 180 or 220 days.

In addition to tuition rates varying, state methodologies for calculating those rates also vary. In many states, there is little accessible information about rates and corresponding methodologies as rates are negotiated between the provider and the local district. However, there are a variety of rate calculation methodologies in other states, ranging from collecting cost reports and audited financial statements to utilizing formulas based on the number of student days and revenue. Unlike other states researched, North Carolina has a monthly rate established per student, as well as an additional \$50 annual fee per student to cover expenses such as supplies, equipment and education-related materials.

Due to its proximity to Virginia, and an overlap in providers, Maryland's private day special education school rate methodology was examined closely. In January 2019, a follow-up conference call was held with state Department of Education staff in Maryland to gather additional details on their methodology and rate models. Historically, Maryland collected annual cost data from participating schools and set rates based on their own internal formula, which was unobtainable for this project. As this process became more burdensome and rates stabilized, Maryland moved to an annual Cost of Living Adjustment increase based on the Consumer Price Index. However, if a school undergoes a cost-altering event, such as a major expansion, a new program for high needs students, or a loss of secondary funding, the provider may appeal for a new rate. If the State determines a new rate is justified, the internal formula is used to update provider-specific rates. An additional note on Maryland is that one of the key questions in their cost collection tool asks about the percentage of students receiving a variety of non-tuition related services required by the student's IEP such as occupational therapy, speech therapy, or one-to-one staffing. If the percentage is over 80, that service can be bundled into the standard rate, but if the percentage is below 80, the provider will bill separately to receive a secondary line-item payment.

III. STAKEHOLDER ENGAGEMENT

October Stakeholder Forums

In October 2018, OCS and PCG held four stakeholder sessions in Richmond, Virginia. Two-hour sessions were held for each of the following stakeholder groups:

- Local school division (LEA) personnel, including special education administrators;
- Local government representatives, including local CSA program staff;
- State legislative committee (House Appropriations and Senate Finance) and Department of Planning and Budget staff; and
- Private day special education program representatives.

These sessions aimed to introduce the project and methodology, elicit feedback from each stakeholder group, and answer questions regarding the project. Each session generated unique insights and questions based upon the concerns of individual groups, but common questions and comments included:

- Concerns over the unknown future fiscal and policy implications of this study;
- A general desire for the preliminary report to be made public;
- Questions regarding the timing of when the preliminary and final rate study reports would be released;
- Clarifying how providers with private day special education programs which are closely integrated with other program types, such as residential programs, need to participate in the cost study; and
- Feedback on how to best collect accurate cost data from each program, given the variability of services and supports offered to students in each program.

Provider Interviews

In April 2019, PCG identified six providers who represented both a diverse size and geographic representation of providers to participate in a planned feedback session. PCG made phone calls and sent emails to these providers over a two-week span. Two providers responded with their interest and availability to participate, with no responses received from the other four. Based on the availability of school providers, individual interviews were scheduled. During these interviews, PCG sought to better understand the schools and programs and their costs and cost drivers. The individual interviews covered the following topics:

- Details of program/school operations;
- Elements of cost and significant cost drivers (including salaries, indirect costs, technology costs, worker's comp, debt expenditures, etc.);
- Challenges with the data collection methodology, including feedback on elements not traditionally kept in the industry;
- Indirect expenditures (from parent organization);
- Food programs;
- School strategies for dealing with influx/outflux of students and how staffing is adjusted;
- Geographic challenges specific to the school's operating area;
- School planning around snow days; and
- A preview of the rate methodology.

These conversations informed further development and refinement of the methodology. Major takeaways included:

1. The consistent influx/outflux of students does not result in significant fluctuations in per-student staffing ratios and would not necessarily need to be controlled in the rate methodology.
2. Food programs are a point of concern. The student population may have a higher rate of dietary restrictions. Therefore, schools claim they cannot always fully leverage USDA food programs for funding. Some schools contract with the local school district to provide food service, but these are not always “at-cost”, resulting in an “upcharge.”
3. Rural areas often pay a premium to contract with local therapists. This increased cost is largely due to a small pool of providers, meaning rates must remain competitive relative to the market prices. Cities and larger communities often attract more providers, some of whom specialize in providing school-based services.
4. The model of 1-on-1 aides causes complications as schools do not address this in a similar pattern. Some schools subcontract the aides, some hire them as employees, and others require the local school district to carry some or all the cost.

June 2019 Regional Forums

In June 2019, PCG conducted four regional open forums. Providers, local school district representatives, local government entities, and local CSA Coordinators were encouraged to attend. These forums were conducted in:

- Woodbridge (June 17th)
- Roanoke (June 18th)
- Newport News (June 19th)
- Richmond (June 20th)

At these sessions, PCG presented the results of the cost study and the proposed draft rate setting methodology. The purpose of the meetings was to solicit feedback and comments. Specific takeaways are included below:

Woodbridge

- PCG found that operational costs increased with Extended School Year (ESY) services which was counter to the hypothesis that costs would be spread out over a larger number of school days. Providers were asked if they had any theories to explain this finding, and they reported that because schools utilizing ESY typically serve populations with higher needs, there are higher overall expenditures associated with those populations.
- In the rate setting methodology, PCG assumed an eight-hour workday for teachers. Providers noted that this assumption may be inaccurate and that 7.5 hours per day is likely a better estimate.
- Providers raised concern that the limited number of responses from schools in Northern Virginia could skew results toward lower rates than is feasible for the area. Schools across the remainder of the state, which accounted for the majority of responses, reside in areas with a lower cost of living.
 - Providers suggested reviewing the county level composite index for local school districts or the Virginia Department of Education list of student expenditures as a possible geographic adjustment factor. These were reviewed later and applied to

the methodology; however, these adjustments resulted in discrepancies far different than regional expenditure comparisons.

- Providers asked to have the clerical/program support personnel section separated into two distinct staffing groups.
- Providers suggested that teacher “in-service” (training) days should be collected and built into the methodology to account for days teachers are paid but no students are present.

Roanoke

- Providers suggested that PCG should provide a better description of what is incorporated into the Indirect Costs. (see [Recommendations](#) for further information)
- Providers commented that salaries may be higher than the norm for the region.
- Providers suggested that teacher in-service days should be included in the methodology as these can add significant staffing costs for unbillable days. Suggestions ranged from seven to 15 days. A standard of 10 days should be added into the methodology for demonstration purposes. (see [Recommendations](#))
- Providers commented that the methodology should be applied to specific programs within the same school to account for different staffing patterns. This would entail some providers having multiple rates, with each mapped to specific programs, such as a high-intensity program or an autism-specific program.

Newport News

- Providers expressed concern over the limited representation from the local geographic region in building the rate methodology.
- Providers commented that the methodology assumption of an eight-hour teacher workday was insufficient since teachers could often work upwards of 10 hours per day.
- Providers suggested adding a geographic region designation to any future data collection.

Richmond

- Providers commented they experienced seven to 10 snow days per year and suggested PCG add days into the methodology to account for this.
- There was a conversation between providers about the best approach for addressing food costs in the operational cost methodology. Some providers reported they do not receive funding for their food programs or are unaware of funding options. Local CSA Coordinators commented on alternatives to food program funding.
- Providers commented that salaries are artificially lower due to high personnel turnover.
- There was general concern among the attendees regarding the sufficiency of the data collected to serve as a basis for rate development.

IV. QUALITY ASSURANCE

PCG reviewed and scrutinized each survey submission to validate the results. This was done through a documented quality assurance (QA) process which focused on identifying and correcting data discrepancies that would call into question the validity of the survey data. Flagged results were addressed with providers directly. Supporting documentation was requested but the quality assurance process did not function as a financial audit of providers. All information was assumed to be factual unless stated otherwise directly from the provider.

Before aggregating any data, PCG reviewed each individual submission for:

- Incomplete personnel roster survey information;
- Incomplete cost survey information;
- Unreasonable figures or results (e.g., reporting personnel expenditures that exceed total expenditures);
- Alignment between the personnel and cost surveys, with a review of reasonableness for the salary totals in comparison to the personnel expenditure totals; and
- Backup documentation to support the submissions.

PCG reached out directly to school personnel to follow up on any reported QA flags. The most common flags were unreasonable calculation of school days, errors and inconsistencies in operating and indirect expenses, and missing certain fields in the personnel roster. The majority of providers that were contacted responded by either confirming or editing their submissions.

The next step was to aggregate the data sets and perform initial personnel and expense analysis. PCG retained, modified, or discarded survey data based on the quality assurance process, with the goal of keeping as many surveys in the final data set as possible. If one section of provider data was deemed unusable, other sections may have been retained if they were separate and unrelated to the element in question (e.g., may still use expenditures if personnel survey data are incomplete or inaccurate). The final list of provider submissions is reflected below.

TABLE 1. PROVIDER SUBMISSIONS

(THIS TABLE HAS ALL PARTICIPATING SCHOOLS)

#	School	Provider Site (if provided)	Participated in Cost Report?	Participated in Personnel Roster?
1	Alternative Paths Training School	Alexandria	Yes	Yes
2	Alternative Paths Training School	Fredericksburg/Stafford	Yes	Yes
3	Alternative Paths Training School	Manassas	Partial	Yes
4	Aurora School (The)	Loudoun	Yes	Yes
5	Bear Creek Academy, Inc.	Cumberland	Yes	Yes
6	Believe-N-U Academic Development Center	Prince George	Partial	No
7	Blue Ridge Autism and Achievement Center	Roanoke /Lexington/Lynchburg	Yes	Yes
8	Blue Ridge Educational Center, Inc.	Front Royal	Yes	Yes
9	BREC Academy	Petersburg	Yes	Partial

#	School	Provider Site (if provided)	Participated in Cost Report?	Participated in Personnel Roster?
10	Commonwealth Autism	Richmond	Yes	No
11	Dominion Academy	Richmond	Yes	No
12	Elk Hill Farm, Inc.	Charlottesville	Yes	Yes
13	Faison School (The)	Richmond	Yes	Yes
14	Gateway Private School	Stafford	Yes	Yes
15	Grafton School, Incorporated	Berryville	Yes	Partial
15	Grafton School, Incorporated	Richmond	Yes	Partial
16	Grafton School, Incorporated	Winchester	Yes	Partial
17	Hughes Center (The)	Danville	Yes	No
18	John G. Wood School	Henrico	Yes	Yes
19	KEYS Academy CULPEPER	Culpeper	Yes	Yes
20	Liberty Point Behavioral Health	Augusta	Yes	No
21	LIFES Academy	Rocky Mount	Yes	Yes
22	Minnick Schools	Bristol	Yes	Yes
23	Minnick Schools	Starkey Station	Yes	Yes
24	Minnick Schools	Wytheville	Yes	Yes
25	Minnick Schools	Wise	Yes	Yes
26	Minnick Schools	Roanoke	Yes	Yes
27	Minnick Schools	Harrisonburg	Yes	Yes
28	New Vistas School	Lynchburg	No	Yes
29	Northstar Academy, Inc.	Henrico	Yes	Yes
30	Oyster Point Academy	Newport News	Yes	Yes
31	PHILLIPS Programs	Annandale/Fairfax/Loudon	Yes	No
32	Shenandoah Autism Center	Covington	Yes	Yes
34	St. Joseph's Villa	Richmond	Yes	Partial
35	UMFS /Charterhouse School	Richmond	Yes	Yes
36	UMFS/Charterhouse School	Edinburg	Yes	Yes
37	Virginia ABC Private Day School	Rocky Mount	Partial	No
38	Virginia Institute of Autism	Charlottesville	Yes	Yes
39	Youth for Tomorrow	Prince William	Yes	No

V. DATA ANALYSIS

Data Review

The list below describes the steps taken to adjust the dataset following the quality assurance reviews.

- Eight schools initially calculated the number of student days incorrectly, providing instead the number of calendar days the school operated. To approximate the number of student days for these programs, PCG multiplied the reported number of students by the number of school days.
- Of the 39 schools who submitted cost surveys, three schools (VA – ABC Private Day School, New Vistas School, and Believe-N-U) did not provide expenditure information in the cost survey and thus were not used to set the expenditure rates.
- Expenditures per day reported as more than three standard deviations higher or lower than the average were removed.
- Costs that were reported as \$0.00 per day were removed.
- In total, 23 schools entered fully usable personnel information in the personnel survey. Usable personnel information is defined as entering at least one employee with a valid profession containing both the yearly salary and the number of hours worked in the last year. Some schools entered partial information by submitting aggregated data without individual lines.

Student Population Review

In the October forums, providers noted that their costs are tied to the populations they serve. Costs may vary between providers because they serve heterogeneous populations, with different levels of need. PCG incorporated the ability to input disability information into the data collection tools. Respondents had the ability to identify more than one disability for individual students. However, data collected around disability categories was inadequate to differentiate rates based on the various categories. Table 2 shows the disability data. Across all schools, 78 percent of children were diagnosed with Attention Deficit/Hyperactivity Disorder (ADHD), Autism, Emotional Disability, or Intellectual Disability. Disabilities which required a specialized treatment (e.g., visual or speech impairment) made up roughly seven percent of the students. In general, the Other (Please Describe) responses centered around Other Health Impairments. In total, of the 39 responses, 23 schools reported disability data, with the other schools reporting no information. This leaves a gap in available data, but we recognize schools may serve different populations and levels of need. Based on the available data, we did not detect any specific trend associating disability to current rates. The proposed rate methodology will account for program variation by recognizing that each school has its own staffing ratios to meet the needs of students with different disabilities.

TABLE 2. SCHOOLS SERVING STUDENTS WITH DISABILITIES

Diagnosis	Number of Schools	Number of Students	Percentage of Students with Diagnosis
ADHD	11	156	7%
Autism	23	733	31%
Deaf-Blindness	0	0	0%
Developmental Delay	4	7	0%

Diagnosis	Number of Schools	Number of Students	Percentage of Students with Diagnosis
Emotional Disability	23	703	30%
Hearing Impairment	2	2	0%
Intellectual Disability	15	243	10%
Multiple Disabilities	17	159	7%
Orthopedic Impairment	2	4	0%
Other (Please Describe)	17	180	8%
Specific Learning Disability	15	106	4%
Speech or Language Impairment	6	57	2%
Traumatic Brain Injury	3	8	0%
Visual Impairment (incl. Blindness)	2	3	0%

Personnel Roster Data

PCG solicited personnel roster data from participating providers for the express purpose of building an accurate and well-defined salary and benefits component to a methodology. Elements that proved critical in developing this rate component include:

- Unique staff identifier (eligible to be coded via employee ID or unique provider identified code to protect staff names)
- Title – Represented as a text field for unique title inputs
- Profession1 – Selected from a predefined list based upon October stakeholder sessions
- Profession2 – Selected from a predefined list based upon October stakeholder sessions
- Certifications – Allowed for up to three (3) text fields to input any certifications an employee may hold
- Hours – Instructions provided for the number of hours that employee worked per year (see [Recommendations](#) for further details)
- Annual Salary – Individual employee salary for the data collection year

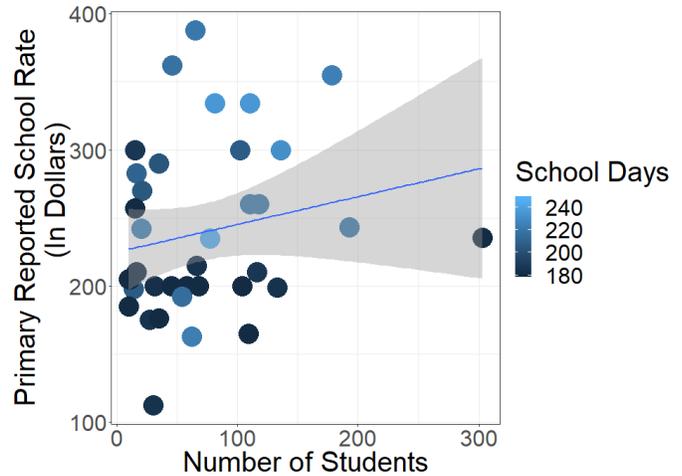
Specific Trend Examples

The series of figures below highlight some key data trends and findings relevant to the rate setting methodology.

Daily Rate by Students

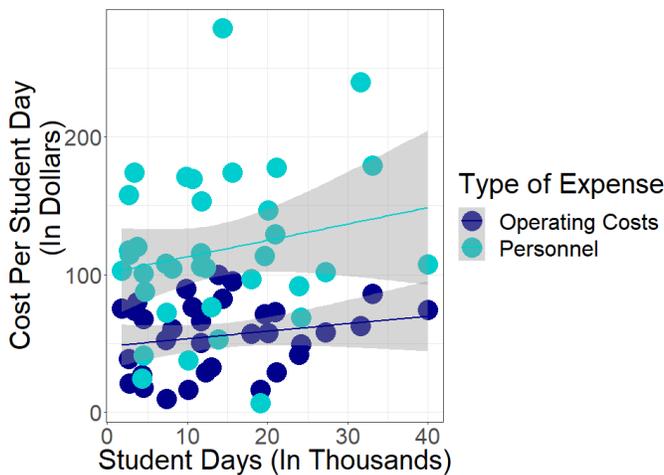
Figure 1 shows the school reported primary daily rate of each school and the number of students served by the school. The points are color coded by the number of school days with darker shades of blue having fewer days of school per year. In general, as schools serve more students, the daily billed rate also increases by roughly 20 cents per day. The average daily rate of the 37 schools displayed in the figure is \$239.45 per day. It is also interesting to note that schools with fewer school days per year generally have lower rates than schools with more school days.

FIGURE 1. REPORTED SCHOOL RATE BY NUMBER OF STUDENTS



Operating and Personnel Expenses

FIGURE 2. OPERATING AND PERSONNEL EXPENSES PER DAY BY NUMBER OF STUDENT DAYS



In Figure 2, the total operating and personnel costs reported by the school were divided by the number of student days to provide a normalized set of data. This normalization is important to provide a reliable means of comparing schools' costs. For complete lists of what is included in the operating and personnel expenses, see the rate methodology. These rates are plotted based on the number of student days. Both types of expenses increase as the number of student days increases. This result has implications on the rate methodology which needs to be constructed to account for the added expenses schools face as more students are enrolled or with increased school days per year.

Student-to-Teacher Ratio

In addition to cost data, the personnel survey gave schools an opportunity to report the number of staff employed, broken down by profession. These data helped to inform the number of each instructor type employed by each school. Table 3 shows the student-to-teacher ratio when considering classroom instructors alone as well as classroom instructors, classroom aides, and specialists or therapists. For classroom teachers alone, the average ratio is eight students to one instructor. However, instructors almost always have one or many assistants in the classroom to help with the students' education. When accounting for the additional number of classroom aides,

specialists, and therapists, the average student-to-teacher ratio drops to 2.2, meaning there is roughly one instructor available for every two students¹. There does not appear to be a trend in the ratio of students to teachers when the number of students increases.

TABLE 3. STUDENT-TO-TEACHER RATIO

Provider Name	Students	Student to Instructor Ratio	Student to Instructor / Aide / Specialist Ratio
Alternative Paths - Alexandria	110	7.3	1.2
Alternative Paths - Fredericksburg/Stafford	81	10.1	1.6
Aurora School (The)	46	23.0	0.6
Blue Ridge Autism Center	102	11.3	1.0
Bear Creek Academy, Inc.	27	5.4	2.5
Blue Ridge Educational Center, Inc.	14	7.0	2.8
Elk Hill Farm – Charlottesville	31	4.4	2.4
Faison School (The)	136	7.6	1.0
Gateway Private School	16	8.0	3.2
Grafton School - Berryville	193	38.6	32.2
Grafton School - Winchester	118	39.3	29.5
John G. Wood School	68	6.8	3.2
KEYS Academy CULPEPER	35	11.7	2.7
LIFES Academy	10	10.0	2.5
Minnick Schools - Bristol	10	10.0	3.3
Minnick Schools - Harrisonburg	45	5.6	1.4
Minnick Schools - Roanoke	104	8.7	2.4
Minnick Schools - Starkey Station	21	10.5	3.0
Minnick Schools - Wise	11	3.7	2.2
Minnick Schools - Wytheville	58	6.4	1.5
New Vistas School	30	3.3	3.0
Northstar Academy, Inc.	109	6.1	4.5
Shenandoah Autism Center	15	2.5	0.6
UMFS - Edinburg	66	6.6	2.9
UMFS - Richmond	133	7.4	3.4
Virginia Institute of Autism	65	8.1	0.9

¹ The Grafton Schools were outliers in the analysis, reporting minimal instruction staff to a large student population. Two attempts via voicemail were made to obtain certification of numbers or a correction. Neither call was returned.

VI. RATE METHODOLOGY APPROACH

Operating Component

Operating costs include expenditure data related to the day-to-day costs of operating the school. These costs are inclusive of 22 components including depreciation, mileage, and property damage but exclusive of staff salaries and benefits as well as subcontractor costs. To make meaningful comparisons between schools, each school's operational costs were divided by the number of student days they reported. This provided a method to normalize the data and compare how costs might increase or decrease based on the total student days. Figure 3 displays these calculations by showing the expenditure costs per student day with respect to the number of student days served for each school, while Table 4 shows the result of each base rate and adjustment per 1,000 student days. In general, if an expenditure had less than 10 percent of schools reporting a cost, it was not used in the calculation (no expenditure had less than 10% reporting in this sample). All charts have their own scale to better illustrate the data building each expenditure and the changes that occur as the number of student days increase. In each chart, the base rate is defined as the y-intercept, or the cost of operating the school with minimum attendance; the adjustment per 1,000 student days is defined as the slope. While the slopes may look steep in some cases, and the data variable, it is important to note that, in some of the charts below the difference between the maximum and minimum cost per student day may be minimal.

Figure 3. Expenditure Costs Per Student Day for Each School

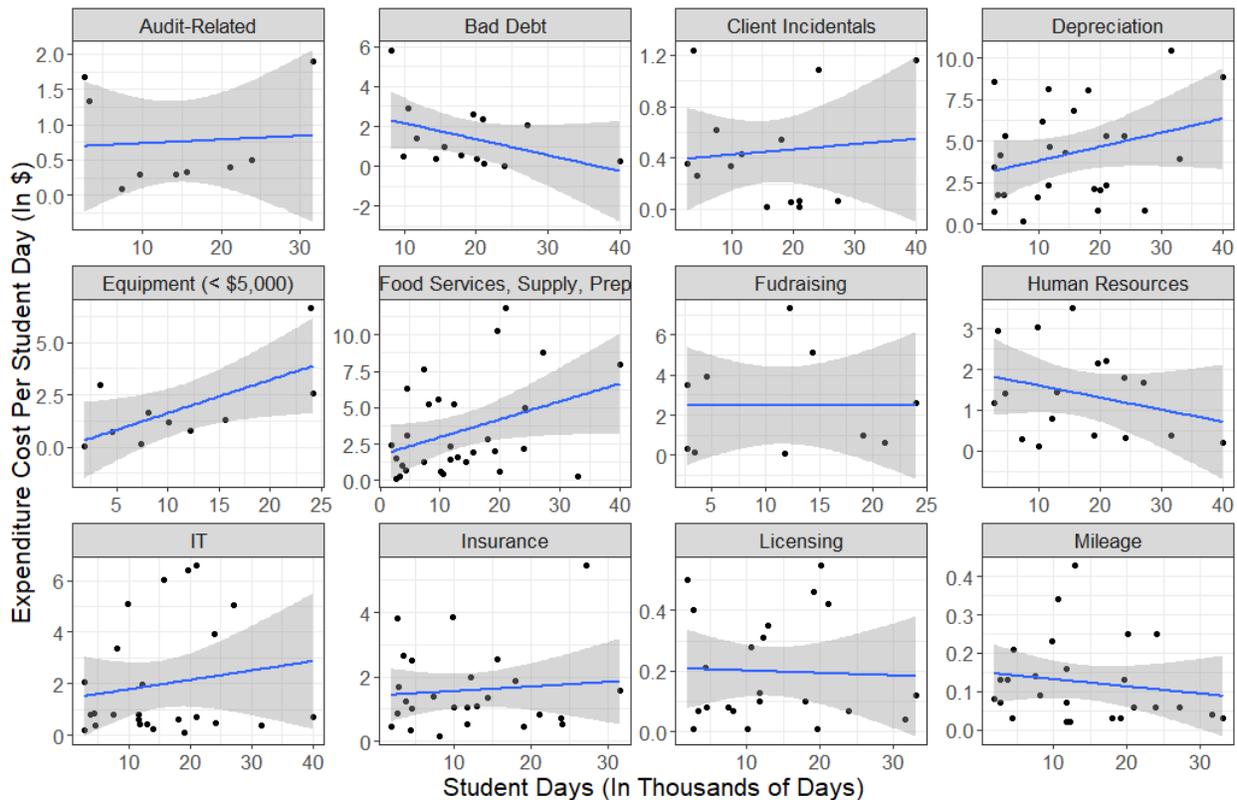


Figure 3 Continued. Expenditure Costs Per Student Day for Each School

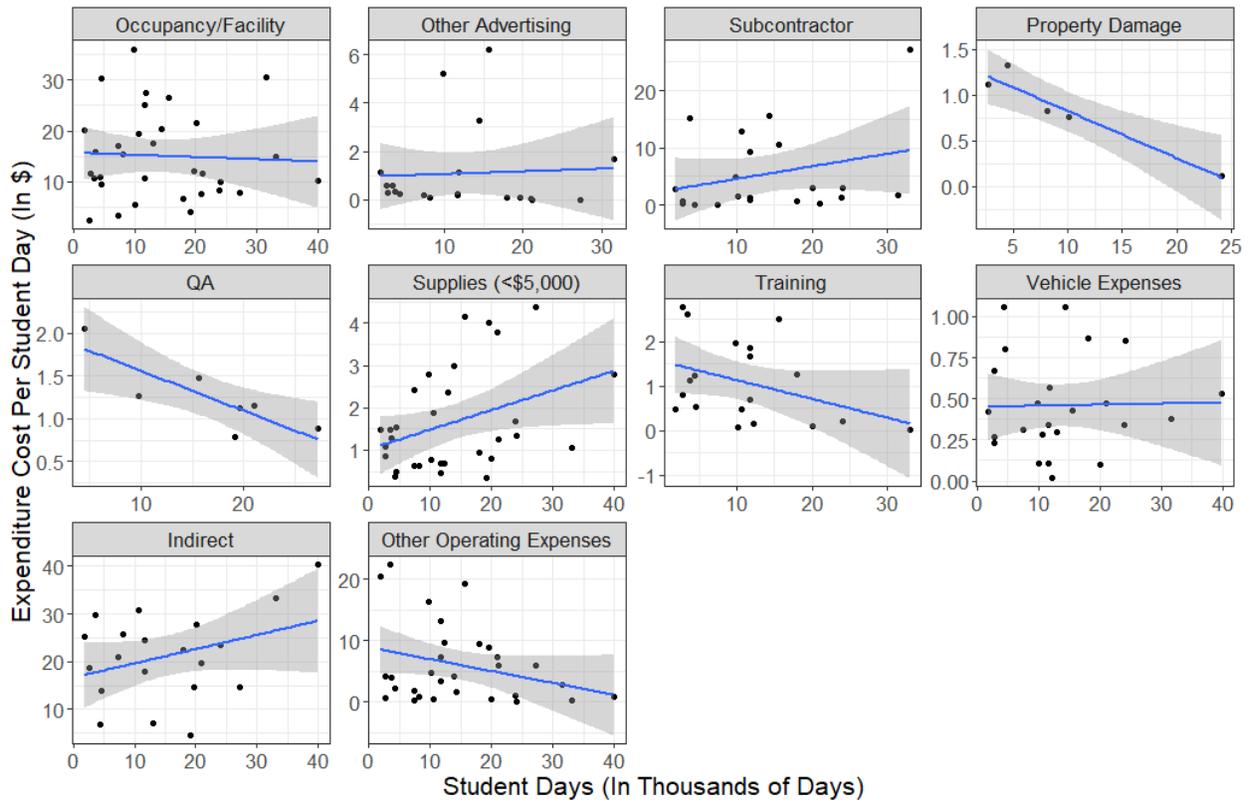


TABLE 4. OPERATING COST COMPONENT RATES

Expense Type	Number of Schools	Base Rate	Adjustment Per 1,000 Student Days
Indirect from Parent Organization	21	\$16.62	\$0.30
Occupancy Facility	32	\$15.64	-\$0.04
Other Operating Expenses	30	\$8.89	-\$0.19
Depreciation	26	\$2.97	\$0.08
Bad Debt	14	\$2.96	-\$0.08
Fundraising and Development	10	\$2.45	\$0.00
Program Subcontractor	21	\$2.38	\$0.22
Quality Assurance	7	\$2.03	-\$0.05
Human Resources	17	\$1.90	-\$0.03
Food, Food Service, Supplies, and Prep	31	\$1.74	\$0.12
Training	20	\$1.55	-\$0.04
Information Technology	27	\$1.41	\$0.04
Insurance	28	\$1.41	\$0.01
Property Damage	5	\$1.34	-\$0.05
Supplies < \$5,000	34	\$1.02	\$0.05

Expense Type	Number of Schools	Base Rate	Adjustment Per 1,000 Student Days
Other Advertising	20	\$0.94	\$0.01
Audit Related Expenses	9	\$0.68	\$0.01
Vehicle Expense	27	\$0.45	\$0.00
Client Incidentals	17	\$0.38	\$0.00
Licensing	22	\$0.21	\$0.00
Mileage	29	\$0.15	\$0.00
Equipment < \$5 000	11	\$0.03	\$0.16
Total	36	\$67.15	\$0.51

To develop an operating rate methodology for a given school, all of the base rates (see Table 4) are added together for an overall starting rate of \$67.15. Adjustments for students were found to be \$0.51 per 1,000 student days. The equation below shows the proposed formula to calculate the operating cost component rate for each school.

$$\text{Operating Costs} = \$67.15 + (\$0.00051 * \text{Number of Students} * \text{Number of School Days})$$

Personnel Component

The personnel component of the daily rate is composed of salary costs and benefits including healthcare, personnel taxes, retirement, worker's compensation, and other fringe benefits. These costs were collected using a personnel survey sent to each school. The survey allowed schools to report the salary and benefits for each person employed by the school as well as their profession. These professions were reported at a granular level and were grouped into 11 unique categories.

Binning Procedures and Personnel Classification Hierarchy

As the June Stakeholder sessions progressed, a relevant theme across three of the four forums was the need to more discretely categorize professions. An earlier draft of the methodology included only six personnel categories, each with clearer professional descriptions and fields of expertise. One point of concern was the salary composition for behavioral health professionals based on credentialing, licensure, and education level. This resulted in the need to develop "binning" procedures and the development of a classification hierarchy for those individuals straddling two or more personnel categories (such as a Board-Certified Behavior Analyst serving as a Vice Principal). The following outlines the hierarchy and criteria for categorization:

1. Director/Principal/Assistant Principal
 - a. Title includes "Director of Education," "Principal," "Assistant Principal;"; OR
 - b. Profession1 selected is "Education Director/Principal;"; OR
 - c. Profession1 selected is "Assistant Education Director" (Assistant Principal)
2. Classroom Instructor
 - a. Profession1 selected is "Classroom Teacher;"; OR
 - b. Profession1 selected is "Lead Teacher";; OR

- c. Profession2 selected is “Classroom Teacher” AND reported salary is commensurate (+/- 20%) with average of “Classroom Instructor” average; OR
 - d. Profession2 selected is “Classroom Teacher”/Lead Teacher” AND Certification indicate “Classroom Instructor;”; OR
 - e. Title AND 1+ Certifications indicate “Classroom Instructor;”
 - f. Profession1 selected is “Reading Specialist” AND certification indicates licensed teacher
3. PT/OT/SLP
 - a. Profession1 or Profession2 indicated as “Physical Therapist”/“Occupational Therapist”/“Speech Therapist” or an abbreviation of those professions
 4. Classroom Aides
 - a. Profession1 selected as “Classroom Aides/Instructional Assistants;”; OR
 - b. Profession1 selected as “Substitute Teacher” (see [Recommendations](#))
 5. Behavior Counselor/Therapist
 - a. Profession1 selected as “Board Certified Behavior Analyst”/“BCBA;”; OR
 - b. Profession1 selected as “Counselor;”; OR
 - c. Profession1 selected as “Licensed Social Worker;”; OR
 - d. Certification (ANY 1-3) includes “BCBA,” “BCaBA,” “LCSW;”; OR
 - e. Profession1 selected as “IEP Coordinator”
 6. Behavior Specialist
 - a. Profession1 selected as “Behavior Specialist;”; OR
 - b. Profession1 selected as “Crisis Intervention Specialist;”; OR
 - c. Title listed as “Behavior Tech;”; OR
 - d. Title listed as “Behavior Support Assistant;”; OR
 - e. Profession1 selected is “Reading Specialist” AND certification does not indicate licensed teacher
 7. Nursing / Medical
 - a. Profession1 selected as “Registered Nurse;” OR
 - b. Profession1 selected as “Licensed Practical Nurse”
 8. Accounting/HR/IT
 - a. Profession1 selected as “Information Technology Staff;”; OR
 - b. Profession1 selected as “Human Resources Staff;”; OR
 - c. Profession1 selected as “Accounting Staff;”; OR
 - d. Profession1 selected as “Quality / Compliance / Licensing Staff;”; OR
 - e. Title listed as “Risk Manager”
 9. Clerical Staff
 - a. Profession1 selected as “Administrative Assistant / Clerical Support;”; OR
 - b. Title is a non-education “coordinator”
 10. Program Support (see [Recommendations](#))
 - a. Selected based on a review of “Title” field for all employees to distinguish employees who serve in a school support capacity with little indication of direct student interaction. Examples include: “Operations Specialist,” “Facility Manager,” “Cook,” and “Curriculum Coordinator”
 11. Other Administrative
 - a. All staff that do not meet the criteria listed for other professional groups.

Personnel Components

Table 5 shows the profession categories, the number of schools who reported having those types of staff, the total number of employees reported in this category across all schools, and the average salary and benefits for each profession. In total, 23 schools submitted information that was able to be analyzed to inform the rate methodology.

TABLE 4. NUMBER OF EMPLOYEES AND AVERAGE SALARY FOR PROFESSIONALS

Profession	Number of Schools	Number of Employees	Average Hourly Salary	Benefits Per Hour
Accounting / Human Resources / Information Technology	7	33	\$45.87	\$10.55
Behavior Counselor / Therapist	12	48	\$30.31	\$6.97
Behavior Specialist ²	11	175	\$14.49	\$3.33
Classroom Aides	12	159	\$15.33	\$3.53
Classroom Instructor	16	116	\$24.41	\$5.61
Clerical Staff	11	20	\$16.49	\$3.79
Director / Principal / Assistant Principal	16	34	\$58.27	\$13.40
Nursing / Medical Staff	5	8	\$23.65	\$5.44
Other Administrative Staff	2	5	\$21.40	\$4.92
Program Support	10	27	\$32.79	\$7.54
Physical Therapist / Occupational Therapist / Speech Language Pathologist	2	5	\$36.91	\$8.49

Average salaries were calculated by dividing the reported yearly salary paid to an employee by the number of hours the school reported the employee worked. The benefits portion of the personnel survey was consistently left blank or entered incorrectly. However, both benefits and salary totals were also captured using the cost survey and reported in aggregate for each school. The average ratio of salary to benefits reported is 23 percent, which based on PCG's experience is reasonable, but on the low-moderate end of the spectrum. Therefore, each profession's salary was multiplied by 23 percent to determine the estimated benefits to be paid to that profession.

For the proposed rate methodology, the hourly salary and benefits associated with each profession would be multiplied by the number of staff in that category at the school, and then multiplied by eight to calculate the daily personnel costs. Eight hours was chosen as the number of hours in a day to account for additional time employees spend beyond the typical 6.5 hours for a student school day. Finally, the total personnel amount is divided by the number of students to determine the personnel cost per day per student. The entire methodology is shown in the formula below. This methodology assumes all staff are full time equivalents, which will need to be addressed in future rate development (FTEs; see [Recommendations](#)).

$$\frac{\sum_{\text{Profession}}[(\text{Salary per Hour} + \text{Benefits per Hour}) * \text{Number of Staff} * 8 \text{ hours per day}]}{\text{Number of Students}}$$

² The difference between Behavior Counselor / Therapist and Behavior Specialist is the certification level.

In the event a term for teacher in-service days needs to be added, the proposed formula would include additional hours per day (on top of the original eight-hour workday) as a proxy for the time teachers spend working while no students are present. The additional term below would be added to the *8 hours per day* term in the formula above. A typical modifier assuming 10 teacher in-service days and 180 days in a school year is 0.8 hours.

$$\frac{8 \text{ hours per day} * \text{Number of Teacher In Service Days}}{\text{Number of Days in School Year}}$$

Example Rate Comparisons

Table 6 combines the results from the operating and personnel cost analyses and shows the results of the proposed rate methodology for the personnel and operations components, the total calculated rate, the primary reported school rate, and the difference between the new calculated rate and the current primary reported rate. In total, 11 schools reported enough information to calculate rates according to the methodology outlined in this document. The average calculated rate is \$18.68 (± \$42.89) less than the school reported primary rates (secondary and tertiary rates for specialty populations are not compared here). However, it should be noted that the data collected for this engagement was limited due to the lack of response from numerous providers. The rates calculated below may look very different if a fuller data set is collected and if geographic analysis and modifiers could have been included.

TABLE 5. RESULTS FROM RATE SETTING METHODOLOGY

School	Personnel Costs	Operations Costs	PCG Calculated Rate	School Reported Primary Rate	Difference Between Rates
Alternative Paths - Fredericksburg/Stafford	\$197.62	\$57.03	\$254.65	\$334.40	(\$79.75)
Aurora School (The)	\$347.60	\$52.52	\$400.12	\$362.00	\$38.12
Bear Creek Academy	\$138.81	\$50.05	\$188.86	\$175.00	\$13.86
Blue Ridge Autism and Achievement Center	\$242.61	\$58.02	\$300.63	\$300.00	\$0.63
Blue Ridge Educational Center	\$203.14	\$48.98	\$252.12	\$198.00	\$54.12
Elk Hill Farm - Charlottesville	\$136.82	\$50.36	\$187.19	\$200.00	(\$12.81)
John G. Wood School	\$91.57	\$53.62	\$145.19	\$200.00	(\$54.81)
LIFES Academy	\$142.83	\$48.44	\$191.27	\$185.00	\$6.27
UMFS/Charterhouse Edinburg	\$103.49	\$53.57	\$157.07	\$215.00	(\$57.93)
UMFS/Charterhouse Richmond	\$73.16	\$59.69	\$132.85	\$199.00	(\$66.15)
Virginia Institute of Autism	\$286.46	\$54.67	\$341.13	\$388.00	(\$46.87)

VII. RECOMMENDATIONS

Future Data Collection

1. To develop school and/or program specific rates for VA's private day special education schools, PCG recommends a secondary round of data collection mandated by the State. While the data collected during this engagement was sufficient to inform the development of a proposed rate methodology, a full set of expenditure and personnel reports is necessary to calculate specific rates. Full participation is critical to accurately reflect provider costs associated with delivering services. Non-participation could result in skewed base rate calculations and trend line adjustments, and, ultimately, rates that over or under fund programs. Recommendations 2-7 below relate to future data collection efforts.
2. Indirect Costs (from Parent Organization)
We recommend that future data collection efforts provide a detailed breakout of indirect costs (from Parent Organization). These costs are usually bundled costs such as accounting, information technology, or legal services if these services are not directly administered or contracted out by the school. In typical rate studies, these services generally account for around 10 percent of operating costs. However, in this circumstance, they represented a much larger proportion and should be detailed.
3. Occupancy Costs
PCG recommends breaking out occupancy expenditures into several new categories: rent, mortgage, utilities, liability insurance, and other. It was proposed at the open forums in June that some providers receive free or reduced rent from local entities or non-profits. This could disproportionately affect the rate-build up for those providers who incur these costs.
4. Substitute Teachers
One area of concern in data collection were the certifications and requirements of substitute teachers in special education private day programs. As there is no overall State guideline for the qualifications specific to special education substitute teachers, requirements are largely left to individual programs. PCG would recommend a future stakeholder session to receive feedback on substitute teacher requirements and whether they should be classified into the Classroom Instructor professional category or another category for purposes of methodology development.
5. Hours Worked
To create a comparative analysis, if a provider did not track the number of teacher hours worked, they were asked to estimate 2,080 hours for full-time employees. This is a standardized number for full-time work used broadly across industries. However, due to the specific nature and school-year flow unique to each program, assuming a flat 2,080 hours in a work year may be a less accurate way to collect employee hours for classroom instructors. Stakeholder feedback also provided that the school day length did not correlate to instructor hours and significant hours were worked outside of classroom instruction. In any future data collection, PCG recommends adding a new field to collect average Instructor day length (in hours) program-wide.
6. Teacher In-Service Days
PCG suggests collecting teacher in-service days in any future data collection efforts to appropriately build these days into the personnel component.

7. Full-Time Equivalents

Future surveys should ask for the number of FTEs at each position to better estimate the total personnel costs. The personnel survey currently asked for the salary of the staff member and the number of hours worked by that staff person for all employees at the program.

Methodology

8. Along with the recommendations listed in the Future Data Collection section, PCG recommends adding a logic check to each component to ensure only those costs incurred by each school will be built into that school's rate. As one example, during stakeholder sessions it was noted that some providers receive a reduced or free building space through a non-profit organization. This represents significant cost savings to the school. A logic check could easily be implemented to only include expenditures incurred by the school in each provider's unique rate-build up.
9. PCG recommends physical therapy, occupational therapy, and speech-language pathology services be excluded from any per diem rate setting model. These items proved to be the most variable depending on student case-mix and needs as well as the local availability and market for therapists.
10. It is recommended that a geographic approach to rates be developed, where each state defined region would have a unique set of base rates derived from the costs of providers specific to that area. Few nationally or state recommended geographic indices are available to adjust rates, and the data collected in this study were not sufficient to analyze geographic differences due to the low response rate.

VIII. STUDY LIMITATIONS AND NOTES

Limitations

1. Cost report response rate³: The estimated response rate is dependent on the number of schools that have non-residential students. However, it is PCG's understanding these schools are in the minority and would only fluctuate the response rate a few percentage points.
2. Personnel roster response rate: The estimated response rate is dependent on the number of schools that have non-residential students. However, it is PCG's understanding these schools are in the minority and would only fluctuate the response rate a few percentage points.
3. Personnel roster information: Several schools gave inaccurate or incomplete information on the personnel roster. For this reason, the personnel survey data are less complete and less useful than the cost report data. PCG contacted providers who submitted personnel rosters that did not meet minimum expectations to try to resolve the issues. Those that were not willing to submit additional information were informed that the submission would not meet criteria for participation.
4. Schools indicated concern about a formulated rate analysis and rate methodology due to the uniqueness of their programs. This was not sufficiently reflected in the data, which may have been due to a smaller sample size or difficulty in categorizing the data as

³ Participation rate is approximately 40% of schools encapsulating ~2,625 of approximately 4,100 total students served through CSA funded placements in FY2018.

collected. Some primary cost drivers were remarkably consistent across schools, such as teacher and staff wages, occupancy costs, and debt service. The primary unique characteristic not reflected in this methodology is service delivery model, such as teacher per subject versus single teacher education.

Future Considerations

1. PCG recommends a future mandatory data collection effort to increase surety and ensure the numbers reflect a variety of provider groups. Without full participation, any rate methodology may not fully and accurately reflect provider costs associated with delivering services and may result in over or under funding programs.
2. In the future, geographic pricing adjustments could be considered to enhance rates in areas with higher staffing costs or significantly higher costs of living. Specific regions of concern are metropolitan areas and rural areas that have difficulty attracting specialty professions. Few nationally or state recommended geographic indices are available to adjust rates, and the data collected in this study were not sufficient to analyze geographic differences due to the low response rate.
3. The rate methodology above was developed based on School Year 2017 data and has not been adjusted for inflation. Utilizing the Consumer Price Index would be valuable in projecting rates into future years and will be accounted for in any future rate analysis.
4. One goal of this rate study was to analyze the impact of new rates on local school districts, local governments, and other affected entities. As specific rates are not set, the local impact is indeterminate at this time. For any future studies, a sample analysis on rate impact to local school districts and local government funds would be advisable. Standardized rates may allow for stable budgetary predictions among all groups.
5. With the methodology developed, the work impact on OCS may be analyzed in further detail after another round of data collection. Additional resources may be needed to support rate studies in the future. This study is designed to be easily replicable, and the calculation can be done with basic software, such as Microsoft Excel or other spreadsheet software. OCS staffing costs are dependent on post-implementation activities and how often internal policy dictates new rates should be calculated. The use of an automatic Cost of Living Adjustment based on a standardized calculation, such as the Consumer Price Index, would ease administrative and staffing burdens each year.

APPENDIX A – NATIONAL ENVIRONMENTAL SCAN

State	Rate	Rate Detail	Methodology	Fiscal Responsibility
Colorado	Negotiated by schools	<p>Colorado posts rates for all their “facility-based” SPED programs. Although it is not clearly stated which providers are specifically private day vs. child care, etc. the rate methodology process is stated very clearly.</p> <p>School Types: The term <i>Eligible Facility</i> means a day treatment center, residential child care facility or a hospital licensed by either the Colorado Department of Human Services or the Colorado Department of Public Health and Environment.</p> <p>The term <i>Approved Facility School</i> refers to an educational program that is operated by a licensed agency and that has been approved by CDE to receive reimbursement for education services for students placed in the program.</p> <p>Facility Schools apply for two rates:</p> <p>One rate is established for the tuition cost of the special education program.</p> <p>A second rate is established for the additional education costs that are not covered by the state average per pupil revenue or the approved tuition cost rate</p>	Negotiated rates	<p>State to Local:</p> <p>The state provides to local governments:</p> <p>Tier A - \$1,250 all students with Disabilities</p> <p>Tier B - Additional funding for students with the following disabilities Intellectual Disability, Serious Emotional Disability, Hearing Impairment Including Deafness, Visual Impairment Including Blindness, Deaf-blindness, Multiple Disabilities, Traumatic Brain Injury and Autism Spectrum Disorder,</p> <p>Tier C – In-District and Out of District High cost funding. The State of Colorado is divided into 8 regions, each representing Administrative Units (AU) located within that region across the State. Administrative units have the opportunity to apply annually for Tier C funds when a high cost is incurred in order to meet the needs of the student. Thresholds are \$25,000 for In-district students and \$40,000 for Out of District students</p>

State	Rate	Rate Detail	Methodology	Fiscal Responsibility
		<p>Tuition rate staff to child ratios:</p> <p>Serious Emotional Disability Program: 1: 3.50</p> <p>Multiple Disabilities (dual-diagnosed), Autism Spectrum Disorders: 1 : 2.10</p> <p>Facility Schools have to submit an application for tuition cost rates. The following lists the information required on the application.</p> <p>Program Identification</p> <p>School location and contact information</p> <p>Type/Name of Special Education Program</p> <p>Start and End Dates</p> <p>Number of Program Days (maximum 176)</p> <p>Estimated Average Number of Students</p> <p>Total all students including kids with and without IEPs</p> <p>Certification Information</p> <p>Special Education Program Costs</p> <p>Instructional</p> <p>Total salaries excluding benefits</p> <p>FTEs</p> <p>Employee Benefits</p>		<p>The Special Education Fiscal Advisory Committee was designed to oversee the allocation of an annual appropriation, currently \$4 million for in district and out of district high cost funding. The committee has the discretion to award grants to administrative units for students with disabilities who qualify as “high cost” students.</p>

State	Rate	Rate Detail	Methodology	Fiscal Responsibility
		Purchased Services Speech/Language Pathologists Educational Interpreters Instructional Staff Travel Instructional Supplies and Materials (maximum \$200/student) Instructional Capital Outlay (equipment) Support Costs Salaries FTEs Physical Education Other Specialty Teachers Education Coordinators Employee Benefits Purchased Services Support Staff Travel Other (Field Trips, Admission Fees, etc.) Supplies and Materials Support Capital Outlay Additional Education Costs Administrative Business Services Building Occupancy – Education and Support (176 days) Janitorial		

State	Rate	Rate Detail	Methodology	Fiscal Responsibility
		<p>Regular Education</p> <p>Education Program Revenues</p> <p>All revenue</p> <p>Personnel List</p> <p>assignment title and/or job code, i.e., special education teacher (202), special education teaching assistant (416), special education director (102), etc.</p> <p>last name</p> <p>first name</p> <p>social security number (required for licensing verification)</p> <p>FTE</p> <p>gross salary amount</p> <p>benefits amount</p> <p>licensing information (type, endorsement, expiration date)</p>		

<p>Illinois</p>	<p>All Tuition</p> <p>Count: 340</p> <p>Average: \$268.12</p> <p>Min: \$47.60</p> <p>Max: \$755.64</p> <p>Regular Tuition</p> <p>Count: 268</p> <p>Average: \$244.32</p> <p>Min: \$47.60</p> <p>Max: \$755.64</p> <p>Intensive Tuition</p> <p>Count: 72</p> <p>Average: \$356.72</p> <p>Min: \$177.47</p> <p>Max: \$662.03</p>	<p>Daily rates include day and residential programs but do not include room and board</p> <p>“Intensive” rates are regular rates that include an add-on for a dedicated one-to-one aide; for these rates, the child’s IEP would require a dedicated aide during the entirety of the school day.</p>	<p>Calculated per provider</p> <p>Some providers will use the same rate at all its facilities, while other providers may have a different rate for each facility.</p> <p>For those providers with calculated rates, a copy of the provider’s audited financial statements (with the independent auditor’s opinion thereon) must be submitted, together with a completed on-line Consolidated Financial Report. Instructions for completing the CFR may be found here, under the “Rate Setting” menu. This booklet will detail some of the cost items and revenue items to be reported. Rates are calculated based on allowable costs in five separate areas (Program, Occupancy, Capital, Support, and Administration) added together with an inflation factor (on all cost areas except Capital), divided by the census</p>	<p>State to Local:</p> <p>For tuition rates, the reimbursement amount from the state to the district is equal to the full amount paid by the school district, less an amount equal to twice the district’s per capita cost for educating students in the district.</p> <p>Those reimbursements typically lag one year, as the enrollments are often not finalized until well after the end of the school year (and fiscal year).</p>
<p>Maryland</p>	<p>Per diem:</p> <p>FY2019</p> <p>\$99.16 – 499.91</p>	<p>Tuition rates and residential rates are issued as per diem rates.</p> <p>Related services and supplemental service rates are issued as hourly rates.</p> <p>A onetime or annualized fixed rate can be issued for a specific student need, by request only.</p> <p>Unallowable costs include, but are not limited to:</p> <p>Amortization/debt</p> <p>Loan interest</p>	<p>Number of FTE student days in the upcoming fiscal year divided by revenue from tuition rate in the upcoming fiscal year + other revenue</p> <p>Indirect costs component capped at 10% of direct costs.</p> <p>Services utilized by over 80% of students may be eligible for costs to be included in base education per diem rate.</p> <p>Services utilized by under 80% of students attending school may be filed for separate reimbursement</p>	<p>Education Article § 8-406 (d), Annotated Code of Maryland, states that payment or reimbursement for a nonpublic program may not be provided if the payment or reimbursement would require an additional contribution from the State. Under §8-415 of this subtitle the Department approves the cost of the program.</p>

		<p>Capital Development (Fundraising/Marketing)</p> <p>Capital Improvement</p> <p>Contributions/Donations</p> <p>Corporate/Excise/Income Taxes</p> <p>Franchise</p> <p>Gifts and Incentives to Staff</p> <p>Goodwill</p> <p>Intellectual Property</p> <p>Loans</p> <p>School Building or Construction</p> <p>Assessment Costs, Assistive Tech, and Medical Technology requested by IEP Team</p> <p>Daily Transportation to and from school</p>		
<p>Massachusetts</p>	<p>Daily rate: \$158.13 - \$683.17</p> <p>Average: \$351.87</p> <p>Median: \$329.57</p> <p>(99 programs)</p>	<p>Operational Services Division (OSD) regulation 808 CMR 1.06(7)(b) (Compliance, Reporting and Auditing for Human And Social Services) authorizes OSD to set tuition prices for Individual Student Program (formerly unapproved, specialized or sole source) placements. These prices are authorized only after approval of the placement has been granted by the Department of Elementary and Secondary Education (DESE) under its regulation. The minimum requirement for the pricing of these</p>	<p>Massachusetts pricing regulation for special education is generally funded at the same price as it had been the previous year with an allowance for inflation, which is estimated each year.</p> <p>For FY19, inflation adjustments range from 0.04 percent for "Other Comm. Prod/Svcs." to 48.95 percent for "Personnel" based upon the Consumer Price Index, the Employment Cost Index and the actual cost of benefits for the previous fiscal year.</p> <p>New and reconstructed (i.e., a substantially changed program) programs must notify all entities that purchase the program of the intent to request an increase and the amount of the increase by October 1, submit an application</p>	<p>State to Local:</p> <p>Chapter 70 Education Aid (Foundation Budget less Local Contribution) - The state assumes in-district special education placements will make up 3.75 percent of a district's non-vocational enrollment in grades 1-12, and 4.75 percent of its vocational enrollment.</p> <p>Out-of-district special education placements are assumed to make up one percent of enrollment.</p> <p>In FY 2015, the state provided districts with</p>

		<p>placements is the approval of the Individual Student Program placement by the Department of Elementary and Secondary Education (DESE) with a program budget and price calculation on the budget form or facsimile. This budget must be tailored to the cost of only those services to be provided to the student.</p> <p>OSD reviews current and prior year budgets for organizations when authorizing the tuition price. Programs may not charge different prices for the same program, budgets should basically be the same for all Individual Student Program placements, with the exception of certain lines reflecting the customized nature of services designed for the individual student.</p> <p>Many programs use Medicaid and other funding sources to reimburse costs for extra customized services.</p>	<p>and the Operational Services Division (OSD) will authorize the increase sometime after July 1 of the following fiscal year.</p> <p>Costs are collected every year.</p>	<p>\$23,332 for each assumed, in-district, special-needs student and \$26,461 for each assumed, out-of-district, special-needs student.</p> <p>The state also provides aid when students impose costs greater than four times the state average foundation budget per pupil, which reimburses 75 percent of costs incurred above that threshold.</p> <p>There is also an “extraordinary relief” circuit breaker program that supports districts whose special education expenses increase by 25 percent or more on a year-to-year basis.</p>
<p>Minnesota</p>	<p>Daily rate \$152.00 (1 program)</p>		<p>The rate is negotiated between the service provider and the school district.</p>	<p>Local:</p> <p>It is the district’s responsibility for education services and costs when students are placed in private programs.</p> <p>A district will receive roughly 55-63% back in the main state Special Education aid appropriation for the Special education portion of the invoice.</p>

				<p>The special education student is also reported in the statewide student accounting system so the resident district also generates general education revenue (regardless of whether or not the student has an IEP) equal to roughly \$7,500 for a full-time student.</p> <p>If the student is considered a ward of the state (parents' rights are terminated) then there is an additional appropriation to cover the remaining unreimbursed costs.</p>
New Hampshire	<p>(For Residential Programs)</p> <p>Daily rate</p> <p>\$122.00 - \$519.00</p>	Rate includes educational costs only	<p>The Special Education Programs rate is calculated as:</p> <p>Net Expenses (Total Expenses less Total Revenue),</p> <p>Annual Rate (Net Expenses divided by 90 percent Program Capacity), and</p> <p>Daily Rate (Annual Rate divided by Length of Program Year).</p> <p>The Special Education Therapies rate is calculated as:</p> <p>Net Expenses (Total Expenses less Total Revenue), and</p> <p>Therapy Rate (Net Expenses divided by Units of Service)</p>	<p>New Hampshire calculates the amount of adequacy aid for each special education student every two years.</p> <p>For fiscal years 2018 and 2019, the base rate is \$3,636.06 and an additional \$1,956.09 in State aid for each special education student with an individualized educational plan (IEP).</p>
New Jersey	<p>Per pupil cost (private):</p> <p>\$45,358.00</p> <p>Per pupil cost (county special services):</p> <p>\$65,266.00</p>		<p>An Approved Private Schools for Students with Disabilities (APSSD) shall report all tuition rates on a per diem and school-year basis, calculated as the number of enrolled days in the school year multiplied by the per diem rate.</p> <p>An APSSD that operates both a 10-month and an extended school year shall report tuition rates for both the July/August through June</p>	<p>State to Local:</p> <p>The state currently assumes 14.78 percent of students will require special education services and 1.72 percent of students will require only speech services, and funds those students at \$5,112 and \$1,221, respectively.</p>

			and September through June school years.	<p>All districts receive this special education funding, even if they are too wealthy to qualify for other formula aid.</p> <p>The allocation is adjusted for local cost of living.</p> <p>There is also a reimbursement available for high-cost individual students; reimbursement rates and high-cost thresholds vary depending on the type of placement.</p> <p>School districts may apply for additional aid if they serve unusually high numbers of students requiring especially cost-intensive services.</p> <p>There is also state funding available for students with special transportation needs.</p>
North Carolina	<p>Monthly \$999.10 (maximum 8 months per school year)</p> <p>Annual fee - \$50 per child (supplies, equipment and education-related materials)</p>	<p>All services education and otherwise as specified in the IEP, excluding transportation. No more than 10% may be for administrative purposes.</p>	<p>Rates are negotiated locally The State sets a baseline of reimbursement directly to LEAs for eligible children.</p>	<p>State funds are grants; Eligibility is reviewed and determined each year by the State as grant funds are available. The State capped individual reimbursement at \$10,041 for SFY17 (the most recent year of available data.) All funds above this cap required for the LEA responsibility to provide a Free and Appropriate Public Education (FAPE) are the responsibility of the LEA.</p>

APPENDIX B – LIST OF NON-PARTICIPATING PROVIDERS

In compliance with the changes to 2018 Appropriation Act, Chapter 2, Item 282(M), PCG has included a list of providers who did not participate in the rate study. The following programs provided no information for this study. Those who participated, either in full, or with partial information can be found in Table 1. of this report.

List of schools that did not participate in the rate study (*Indicates organization submitted data for other school sites)
Accotink Academy
Building Blocks
Card Academy – Henrico/Alexandria/Sterling
Chesapeake Bay Academy
East End Academy
Educational Development Center
Elite Academy
Gateway Private School-Gloucester*
Gateway Private School-Montross*
Gladys H. Oberle School
Helping Hands
HopeTree Academy
Kellar School (The)
Keys Academy-Augusta*
Keys Academy-Charlottesville*
L.E.A.D. Center, Ltd (The)
Lafayette School
Matthew's Center For Visual Learning-Manassas Campus
Metropolitan Day School
Morrison School
Oakwood School/Oakwood English Language Institute
Pathways Day School
Peninsula School For Autism (Faison)*
Plan Bee Academy
Pygmalion School
Rivermont School-Alleghany Highlands
Rivermont School-Chase City
Rivermont School-Dan River
Rivermont School-Fredericksburg
Rivermont School-Greater Petersburg
Rivermont School-Hampton

List of schools that did not participate in the rate study (*Indicates organization submitted data for other school sites)
Rivermont School-Lynchburg
Rivermont School-Northern Virginia
Rivermont School-NOVA
Rivermont School-Roanoke
Rivermont School-Rockbridge & Annex
Rivermont School-Tidewater
Timber Ridge School
Village Academy Of Childhelp
Virginia Keys School

APPENDIX C – COST AND PERSONNEL TOOL INSTRUCTIONS



Virginia Private Day Special Education Rate Study Tool Instructions

The Commonwealth of Virginia Office of Children's Services (OCS) has contracted with Public Consulting Group, Inc. (PCG) to perform a rate study to identify the costs associated with providing private day special education services.

Please complete the cost and personnel survey using the link emailed to your program contact. If you prefer to submit the information in an excel document, please use the attached survey documents. Please submit a separate cost and personnel survey for each school site. To request a link please email VADayRate@pcgus.com.

PCG will use expenses from the cost and personnel surveys to propose rate methodology recommendations to OCS that reflect the true costs associated with providing private day special education services. This document provides instructions on how to complete the cost and personnel survey. PCG is available to service providers throughout this engagement via the following toll-free help line and email:

- **Toll Free Help Line: 1-800-936-0393**
- **Email Account: VADayRate@pcgus.com**

The above help line and email account are available to all agency staff for any questions related to the cost and personnel survey roster. The help line and email account are both actively monitored during normal business hours (9 a.m. to 5 p.m. Eastern Time). If a PCG employee does not answer the help line, please leave a voicemail and we will return your call as soon as possible. PCG will respond to all calls and emails within one business day. ***The completed cost report, accompanying backup documentation, and personnel survey must be submitted to PCG by 5pm EST on Monday, January 14th 2019. The cost report should be submitted using the above online survey link or in its original Microsoft Excel Workbook format. Please do not submit PDFs.***

Please also note that ***this survey should only contain revenue, expense, and personnel information for your program during either the fiscal year 2017 (July 1, 2016 to June 30, 2017).***

Online Survey Overview

Please submit a separate cost and personnel survey for each school site. There is a button in the survey invite to request a new survey link. Please request a new survey for each site.

Work can be saved by clicking the "Save Survey and Finish Later" button. Please be sure to click the "Finalize Survey" button when the survey is complete and you wish to submit the data.



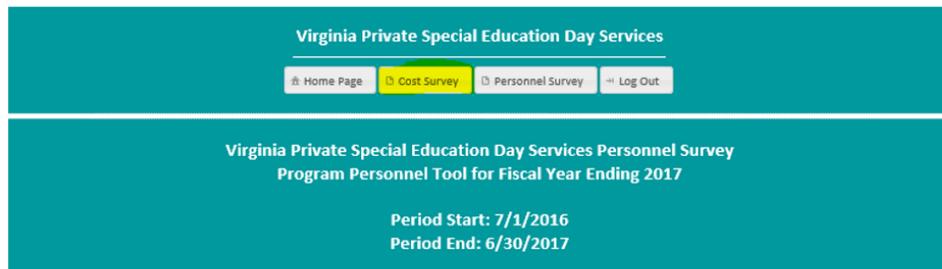


Cost Survey Overview

The Cost Survey is separated into six [6] general sections (on nine [9] pages on the online tool). Below is a table that summarizes each section:

- **Program Provider and Contact Information**: Captures your program's basic contact information
- **Special Education Day Rate Services Detail**: Captures information about the special education day rate(s) your program charges and what services are included in those rates
- **Revenue**: Summarizes all revenue for the program
- **Personnel**: Captures the expense and service information of employees
- **Other Expenses**: Summarizes all other expenses incurred by the program
- **Attestation**: Completed by an authorized employee at your agency

You can access the survey by clicking the "Cost Survey" button on the survey link provided.



Provider and Contact Information

This section captures important provider and program information. It also provides PCG with a main contact person to communicate with throughout the engagement. Below is a listing of definitions for unique fields. Additional fields not listed below such as address should still be completed.

- **Provider Name**: Please enter the Provider name you use for all correspondence with OCS.
- **Provider Site (if applicable)**: If your agency operates multiple school site, please indicate the school site related to this cost survey.
- **Program Name**: If the private day special education program has a different name than the site or provider type the specific program name in this field.
- **Provider IRS Tax Status**: Use the dropdown to choose the appropriate tax status.
- **Enrolled Medicaid Provider**: Please indicate whether the program is enrolled as a Medicaid provider.
- **Program Address**: Please enter the program address, including number, street, city, state, zip and county name.
- **Contact Name**: The contact person can be employee authorized by the agency to answer questions about the cost report. In addition to contact person name, include contact position, e-mail, and phone number.



Page 1 Page 2 Page 3 Page 4 Page 5 Page 6 Page 7 Page 8 Page 9

Contact Information

Provider Name

Provider Site (if applicable)

Program Name (if different)

Provider IRS Tax Status

Enrolled Medicaid Provider Yes No

Program Address

City, State, Zip

County

Contact Name

Contact Position

Contact Email

Contact Phone

Special Education Day Rate Services Detail

This section captures important information regarding your program’s operations. Please enter the service detail below for the 2017 school year. Additional fields not listed below such as address should still be completed

- **Student Days Available:** should be calculated by multiplying the number of school days in a school year by the maximum number of students the school is able to serve in a year.
- **Student Days Served:** should be calculated as the sum of all student days billed across all students in 2017.



Page 1 Page 2 Page 3 Page 4 Page 5 Page 6 Page 7 Page 8 Page 9

Special Education Day Rate Services

Annual School Calendar Days (2017)

School Year Start Date (mm/dd/yyyy)

School Year End Date (mm/dd/yyyy)

Total School Year Days

Hours in a School Day

Please enter the service detail below for the 2017 school year.

Student Days Available should be calculated by multiplying the number of school days in a school year by the maximum number of students the school is able to serve in a year.

Student Days Served should be calculated as the sum of all student days billed across all students in 2017.

Type	Number	Notes/Comments
Total Students Served (2017)	<input type="text"/>	<input type="text"/>
Total Student Days Available	<input type="text"/>	<input type="text"/>
Total Students Days Served	<input type="text"/>	<input type="text"/>
Total Missed Days for Medical Services	<input type="text"/>	<input type="text"/>
Minimum Age Served	<input type="text"/>	<input type="text"/>
Maximum Age Served	<input type="text"/>	<input type="text"/>
Gender Served	<input type="text"/>	<input type="text"/>

<< PREVIOUS PAGE NEXT PAGE >>

Rate Detail

This section captures important information regarding your special education day program rates. You are asked to provide your program’s three most utilized rates and the service detail for each of the rates. If your program only charges one or two rates the extra sections can be left blank. First provide the rate amount and billed unit.

Next, indicate what services are included in that day rate and utilization detail about those services within the day rate to the best of your ability. The % of students receiving services and service units should be as it relates to this rate not the overall school.

Finally, indicate the student populations served by indicating what percent of students billed at that rate fall into the service populations listed.



Page 1 Page 2 Page 3 Page 4 Page 5 Page 6 Page 7 Page 8 Page 9

Please provide rate detail for this site's three most utilized rates below:

Rate 1

Please provide detail for the most utilized Day Special Education Rate below. First provide the rate amount and billed unit. Then, indicate what services are included in that day rate and utilization detail about those services within the day rate to the best of your ability. Finally, indicate the student populations served by indicating what percent of students billed at that rate fall into the service populations listed.

Day Special Education Rate 1
 Billed Unit

TYPE	Included in Day Rate Yes/No	% of Students Receiving Service	Service Unit (ex: day, hour, 15 min, Session)	Number Units Provided	Service Unit Converted to Hours
Counseling	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
Social Work	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
Psychological Testing	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
Psychotherapy	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
Speech-Language	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
Occupational Therapy	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
Physical Therapy	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
One-to-one (Classroom aide)	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
One-to-one (Non-classroom aide)	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
ABA Therapy	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
Intensive Behavior Therapy	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
IEP Case management	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
Career & Technical Education / Vocational Services	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
School Nursing	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
Extended School Day (ESD)	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>
Other (Please Describe)	<input type="radio"/> Yes <input type="radio"/> No	<input type="text"/>	<input type="text" value="-Please Select-"/>	<input type="text"/>	<input type="text"/>



Type	% of Students	Notes/Comments
ADD/ADHD	<input type="text"/>	<input type="text"/>
Autism	<input type="text"/>	<input type="text"/>
Deaf-Blindness	<input type="text"/>	<input type="text"/>
Developmental Delay	<input type="text"/>	<input type="text"/>
Emotional Disability	<input type="text"/>	<input type="text"/>
Hearing Impairment	<input type="text"/>	<input type="text"/>
Intellectual Disability	<input type="text"/>	<input type="text"/>
Orthopedic Impairment	<input type="text"/>	<input type="text"/>
Specific Learning Disability	<input type="text"/>	<input type="text"/>
Speech or Language Impairment	<input type="text"/>	<input type="text"/>
Traumatic Brain Injury	<input type="text"/>	<input type="text"/>
Visual Impairment including Blindness	<input type="text"/>	<input type="text"/>
Multiple Disabilities	<input type="text"/>	<input type="text"/>
Other (Please Describe)	<input type="text"/>	<input type="text"/>

<< PREVIOUS PAGE | NEXT PAGE >>

Revenue

This section captures all revenue received by your program. Total revenue automatically calculates so please do not enter anything here.

Page 1 | Page 2 | Page 3 | Page 4 | Page 5 | **Page 6** | Page 7 | Page 8 | Page 9

Revenue

Note: Other non-contract funds should not be included. Only revenue that supports the special education day program should be included.

Type	Program Total \$	Notes/Comments
Revenue from CSA	<input type="text"/>	<input type="text"/>
Revenue from Other State Agency	<input type="text"/>	<input type="text"/>
Medicaid	<input type="text"/>	<input type="text"/>
Fundraising and Development	<input type="text"/>	<input type="text"/>
Other Revenue	<input type="text"/>	<input type="text"/>
Total Revenue	0	

<< PREVIOUS PAGE | NEXT PAGE >>



Personnel

This section captures all expenses related to personnel.

Page 1 Page 2 Page 3 Page 4 Page 5 Page 6 Page 7 Page 8 Page 9

Personnel

This section captures all expenses related to personnel for your special education day program. Please only include costs that are allocated to your special education day program.

Please enter the average nonpaid working days per employee by category below. (ex. if your organization has 10 employees, five of which receive 20 vacation days and five of which receive 30 vacation days, you would enter 25 vacation days).

Type	Program Days	Notes/Comments
Holidays	<input type="text"/>	<input type="text"/>
Vacation Days	<input type="text"/>	<input type="text"/>
Sick Days	<input type="text"/>	<input type="text"/>
Total Paid Non-Working Days	<input type="text"/>	

This section captures total Full Time Equivalent (FTEs) employed by your special education day program. Generally, 1 FTE is equal to 2,080 hours, but if your program varies from this, please specify in the notes.

Type	Program FTEs	Notes/Comments
Employee FTEs	<input type="text"/>	<input type="text"/>
Employee FTEs Vacant	<input type="text"/>	<input type="text"/>
Total FTEs	<input type="text"/>	

For this section calculate the sum total of each category across your special education day program.

Type	Program \$	Notes/Comments
Employee Salaries	<input type="text"/>	<input type="text"/>
Personnel Taxes	<input type="text"/>	<input type="text"/>
Workers' Compensation	<input type="text"/>	<input type="text"/>
Healthcare	<input type="text"/>	<input type="text"/>
Retirement	<input type="text"/>	<input type="text"/>
Other Fringe Benefits	<input type="text"/>	<input type="text"/>
Total Personnel Expenses	<input type="text"/>	

<< PREVIOUS PAGE NEXT PAGE >>



The first section captures holiday hours, vacation hours, sick hours, and training hours. For this section, please calculate the average hours per employee at your organization (ex. If your organization has 10 employees, five of which receive 80 vacation hours and five of which receive 100 vacation hours, you would enter 90 vacation hours).

The next portion captures the number of Full Time Employees (FTE) working at your agency that deliver services. Generally, 1 FTE is equal to 2,080 hours, but if your program varies from this, please specify in the notes.

The last section captures salaries (direct service and administrative), personnel taxes, and benefit expenses (Worker's Compensation, healthcare, retirement). For this section calculate the sum of each category across your organization.

Total fields calculate automatically so please do not enter anything here.

Other Expenses

This section captures all other expenses incurred by your program. Total fields calculate automatically so please do not enter anything here. If there are questions about. Please reach out to PCG if you have any questions about these cost categories.



Type	Program \$	Notes/Comments
Program Subcontractor	<input type="text"/>	<input type="text"/>
Human Resources	<input type="text"/>	<input type="text"/>
Information Technology	<input type="text"/>	<input type="text"/>
Quality Assurance	<input type="text"/>	<input type="text"/>
Risk Management	<input type="text"/>	<input type="text"/>
Training	<input type="text"/>	<input type="text"/>
Property Damage	<input type="text"/>	<input type="text"/>
Food, Food Service, Supplies, and Prep	<input type="text"/>	<input type="text"/>
Mileage	<input type="text"/>	<input type="text"/>
Vehicle Expense	<input type="text"/>	<input type="text"/>
Occupancy/Facility	<input type="text"/>	<input type="text"/>
Supplies (< \$5,000)	<input type="text"/>	<input type="text"/>
Equipment (> \$5,000)	<input type="text"/>	<input type="text"/>
Insurance	<input type="text"/>	<input type="text"/>
Translation/Interpretation Services	<input type="text"/>	<input type="text"/>
Other Advertising	<input type="text"/>	<input type="text"/>
Licensing	<input type="text"/>	<input type="text"/>
Fundraising and Development	<input type="text"/>	<input type="text"/>
Audit-Related Expenses	<input type="text"/>	<input type="text"/>
Client Incidentals	<input type="text"/>	<input type="text"/>
Training Expenses	<input type="text"/>	<input type="text"/>
Depreciation	<input type="text"/>	<input type="text"/>
Bad Debt	<input type="text"/>	<input type="text"/>
Lobbying	<input type="text"/>	<input type="text"/>
Indirect (from Parent Organization)	<input type="text"/>	<input type="text"/>
Other Operating Expenses	<input type="text"/>	<input type="text"/>
Total Expenses	<input type="text"/>	<input type="text"/>

<< PREVIOUS PAGE NEXT PAGE >>

Attestation

This section provides PCG and OCS with a level of assurance that an individual authorized by your agency has reviewed and approved of the contents of the cost report. Please fill out this section completely.

Personnel Survey Overview

The goal of the personnel survey is to gather personnel data associated with providing special education day services. We encourage you to include all **direct service staff** and **administrative staff** on the roster so that we have the most accurate personnel costs. We ask that your roster encompasses all personnel for the 2017 fiscal year.

You can access the survey by clicking the “Personnel Survey” button on the survey link provided.

Important agency information

Please provide the following information to identify your program.

- **Provider Name**: Please enter the Provider name you use for all correspondence with OCS.



- **Program Name:** If the private day special education program has a different name than the provider name, type the specific program name in this field.
- **Contact Name and Detail:** The contact person can be employee authorized by the agency to answer questions about the cost report. In addition to contact person name, include contact position, e-mail, and phone number.
- **License of Contract Number:** If your program has a license or contract number with OCS please provide it here.
- **Provider IRS Tax Status:** Use the dropdown to choose the appropriate tax status.

1.	Provider Name	<input type="text"/>
2.	Program Name (if different)	<input type="text"/>
3.	Contact Name	<input type="text"/>
4.	Contact Email	<input type="text"/>
5.	Contact Phone	<input type="text"/>
6.	License or Contract Number	<input type="text"/>
7.	IRS Tax Status	<input type="text" value="-Please Select-"/>



Personnel Information

Please fill out all columns for each personnel at your program. Be sure to scroll right to see all fields. Additional fields not listed below such as address should still be completed. If additional space is needed please use the "Add New Rows" button or reach out directly to PCG.

8. Please provide a list of personnel: (may need to scroll to right to see all columns)

	<u>Name or ID</u>	<u>Employee or Subcontractor?</u>	<u>Official Title</u>	<u>Primary Profession</u>	<u>Secondary Profession</u>	<u>Years of Professional Experience</u>	<u>Years of Work Experience</u>	<u>Start Date</u>
1.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20.	<input type="text"/>	-Please Sele	-Please Sele	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Add 10 new rows

- **Full Name or Employee ID:** Enter the personnel’s name or ID if the provider wishes to de-identify. Any unique identified will do.
- **Employee or Subcontractor:** Use the dropdown menu to indicate whether the personnel are an employee if employed by the agency or subcontractor if hired through a contact with an outside organization
- **Official Title:** type the job title of the personnel used in your agency.
- **Primary Title by Profession:** Use the dropdown menu to indicate the appropriate title for the personnel based on their primary function.



- Secondary Title by Profession: If your job title entails more than one profession, select a secondary title.
- Years of Profession Experience: Enter the number of years this employee has worked in this profession.
- Years of Work Experience: Enter the number of years this employee has worked in any profession in their lifetime.
- Start Date: Enter the date these personnel started to work for your program.
- End Date: Enter the last date these personnel worked at your program if applicable.

