

DEVELOPMENTAL DAY COST STUDY DIRECTIONS

If you are filling out this form electronically, please note that many of the formulas have already been put in place for you on Schedules, A, B, & C

BACKGROUND

The methodology for determining the costs of serving typically developing children reflects the following:

The principle that costs are divided into four major categories: Administrative /Clerical, Instructional/Care Personnel, Facility/Other, and Exclusive Special Needs. For each of the four categories the ratio of costs assigned to the special needs and typically developing children differs.

- 1) Administrative/clerical costs are assigned on a 2 to 1 ratio to special needs because of the extra administrative work (billing, child records, etc.).
- 2) Some costs are associated entirely with special needs children. These include the speech, physical, and occupational therapy, specialized equipment, etc.
- 3) Instructional/Care Personnel time and other costs for personnel who work with both the special needs and typically developing children (classroom teachers, teacher aides, etc.) are weighted more to the special needs children. The degree of this weighting varies across Centers and reflects the severity of the disability of the children served.
- 4) Other costs such as facility, transportation, etc. can be assigned equally to special needs and typically developing children.

The cost study must be completed for all certified Developmental Day Centers wishing to receive child care subsidy for either their special needs or typically developing children. Market rates cannot be used.

SCHEDULE A

- I. Enrollment Information
 - A. Enter the number of typically developing and special needs children enrolled (not in attendance) for each of the twelve months of FY 00-01.
- II. Distribution Percentage Calculations
 - A. Compute the percentage distribution for the Administrative/ Clerical, Instructional/Care Personnel, and Facility/Other costs according to their respective multipliers.
 - B. There are three options for the multiplier for the Instructional/ Care Personnel: 2 to 1, 3 to 1, or 4 to 1. Use one of these ratios depending on the severity of the special needs children enrolled in your center and the amount of staff time needed for them as opposed to the children who are typically developing.
 - C. There is not a grouping for exclusive special needs costs as these are automatically assigned at the 100% level to the special needs children.

(usually in areas where totals are required).

SCHEDULE B

I. Expenditure Documentation

- A. Enter amounts expended during the twelve months of FY 00-01 in the "Total Costs" column. For each line, assign a percentage based on Schedule A and compute the actual amount for the "Amount" column.

- NOTE:** a) Staff listed under "Personnel Costs" will fall into the Administrative/Clerical, Instructional/Care, and Exclusive Special Needs categories depending on their role. Center Directors and bookkeepers would be in the Administrative/Clerical category.
- b) If the governing body of the center has approved a salary increase for STATE FISCAL YEAR 2001-02, salary expenditures can be adjusted by this amount. Written documentation signed by the chair of the governing body and center director must be attached.

SCHEDULE C

I. Revenue Documentation

- NOTE:** a) Revenue amount should reflect actual receipts for the full twelve months of State Fiscal Year 2001-02. The intent of this documentation is to identify the average amount of revenue by these funding sources and a total of all revenue sources for all special needs and typically developing children enrolled in the Center even though some funds are only available to some of the children enrolled. For each source used and the Total Revenue line, take the total amount of funds available to the Center and divide by the total number of children enrolled, then divide this by 12 to get an average amount per child per month, either special needs or typically developing or both.
- b) Local Education Agency Allocation - This includes all types of funds provided by the school system including the Developmental Day slot monies.
- c) Smart Start Funds - This includes allocations from local partnerships for specific center activities such as teachers, supplies, equipment, etc. If Smart Start funds are provided through supplements to the subsidy rate, these should not be reflected.
- d) Parent Fees - This should be for fees collected for children not receiving child care subsidy.
- e) Special Grants/Other Revenues (United Way, Foundations, etc.) - Do not include those that are designated for a specific purpose such as facility purchase, outreach, intensified services for difficult to serve children, program development, etc.