

**BOCES ADMINISTRATIVE HANDBOOK 1**

**GENERAL GUIDELINES AND  
PROCEDURES FOR  
CO-SER PREPARATION**

**The State Education Department  
Office of the District Superintendents  
and BOCES**

**2022**

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## **I. LEGAL AND POLICY BACKGROUND**

### **A. Statutory Authorization**

Education Law Section 1950 established Boards of Cooperative Educational Services (BOCES) "for the purpose of carrying out a program of shared educational services in the schools of the supervisory district..." (1950, (1)). At the request of component school districts and with the approval of the Commissioner of Education, educational services may be provided by BOCES on a cooperative basis (Education Law, Section 1950, (4) (d)). The Board of Regents has further defined the role of BOCES by listing the following as major responsibilities:

- To determine and respond to the educational needs of the geographic area served by the Board and to work with school districts to consider and develop cooperative programs based on their findings.
- To provide services to each participating school district and to be accountable to both the district and the State for the efficient delivery of those services.
- To develop clear operating policies under which requested and approved services will be provided to those districts which select them with the most prudent use of resources.
- To develop appropriate housing and equipment proposals and to encourage necessary voter approval.
- To cooperate with one or more other BOCES for the delivery of requested services when it is appropriate in terms of economy, effectiveness or efficiency.

### **B. Requirements of Law and Regulation**

Any activity operated by a BOCES must meet all current requirements of Education Law, Regulations of the Commissioner, and recognized standards of practice that would be applicable to a school district operating a similar activity, unless the BOCES is specifically excepted.

The following requirements are specifically stated in Education Law and/or Commissioner's Regulations.

- Any function or service supported within the BOCES service budget must be approvable. An application for each General Fund service must be approved by the Commissioner of Education before that service begins. (See statement on special aid projects on page 7.)
- Every service must be provided on a cooperative basis.
- Services provided must be at the request of component school districts.

- BOCES services are considered an arm of the local school district to supplement, advise, and support the activities and services operated by districts.
- Component districts (users) should be directly involved in the planning and decision making leading to the establishment and operation of shared service programs. A new service should be initiated on the basis of established need, after component districts have indicated interest in, acceptance of, and commitment to support the service.
- Each shared service should be developed on the basis of effectiveness or efficiency as evidenced by one or more of the following circumstances:
  - a. Individual component districts lack sufficient numbers of pupils eligible for and/or interested in receiving the service;
  - b. The program requires high cost or specialized equipment, facilities or staff;
  - c. Operation of the program by the BOCES will result in a lower total cost than individual component district operation; and/or
  - d. Operation of the program by the BOCES will result in improved service to pupils.
- If requests for unanticipated shared services are received subsequent to adoption of the BOCES budget, an amended or additional CO-SER must be submitted for approval. A statement shall be submitted to the District Superintendent from the Superintendent of each school district requesting the additional shared services that funds are available to pay for the district's share of the cost of such service.
- The BOCES may request approval of services for which no BOCES aid is claimed. To be approved, such service shall:
  - a. meet all applicable requirements of the Education Law and Commissioner's Regulations.
  - b. be part of a program of services created in response to a formal request by one or more eligible recipients; and
  - c. be more effective than services provided by an individual component or other eligible recipient.
- BOCES may receive tuition for adults, including staff development or other charges to participants (cost of uniforms, tools, etc.) not included in a free and appropriate education, by means of credit card payment.

### **C. Policy Requirements**

Policies regarding BOCES services are developed following interpretation of Education Law and Commissioner's Regulations. The policy statements affecting approval and aid of BOCES services are listed below:

- Approval of BOCES Services
  - a. The District Superintendent may propose services for which there are no established criteria or guidelines by contacting the Office of Educational Management Services for support and guidance.
  - b. A person may not be employed by both a BOCES and a school district for the same contract period.
  - c. Each service is approved for one year only and acted on annually by the Office of the Educational Management Services with advice from appropriate program units as needed. All services are subject to review as deemed appropriate. The Department will consider phasing in and phasing out of programs where there may be effects upon services to children.
  - d. Major area programs, such as career and technical education and educational technology services, should be developed through involvement of component districts at the technical and executive levels, particularly during the phases of planning, monitoring, and evaluation.
  - e. A district requesting an aidable or duplicated, non-aided service to be provided on the basis of a cross-contract with another BOCES other than its own must be included on a CO-SER from both the receiving and providing BOCES. The established form for cross-contracting should be used. Non-aided, non-duplicated services may be provided to a district from another supervisory district without establishment of a cross-contract from the receiving BOCES. Such service should be included on the providing BOCES CO-SER listing the district as a non-component.
  
- Aid for BOCES Services
  - a. Each aided service must be operated on a shared basis.
    - i. A service rendered to a single district is not considered a shared service.
    - ii. A service shared by school districts in two or more BOCES must originate with one BOCES and be secured through cross-contract by other BOCES.
    - iii. Sharing is established by BOCES employees delivering a service to two or more districts either at the same time (concurrently) e.g.,

career and technical education, or one after the other (successively) e.g., itinerant services.

- iv. Neither BOCES, in designing a program, nor a district, in receiving a program, may establish preconditions for the delivery of a service which will restrict sharing.
- b. To justify approval for BOCES aid, services provided must meet or exceed instructional or budgetary standards. It is particularly important that teachers and other professional employees of BOCES be subject to the same requirements for certification as if they were employed by school districts. Also, physical facilities essential to providing a satisfactory environment for the proposed service must be available and meet Department standards and requirements.
- c. Services provided by itinerant or other district-based personnel must meet the following criteria to be eligible for aid:
  - i. A single district is limited to aid on three-fifths (60 percent) of a person's time.
  - ii. The program must be shared by two or more districts or a district and BOCES. Sharing with BOCES means sharing with a BOCES service supported by General Fund revenues from two or more districts (non-grant funded). It is possible that in instances where a teacher has dual certification, the teacher may be placed in one certification area and teach in another certification area in a second district.
  - iii. Any exception to sharing of staff by two or more districts or a district and BOCES requires submission of a rationale for BOCES providing the service, and special approval, based on the rationale. Under no circumstances is it acceptable for an individual to be employed part-time by both BOCES and a school district if the employment results in the individual serving a single district exclusively.
  - iv. BOCES staff provided to districts on an itinerant basis (district determines the specific job tasks and supervises their completion) are to:
    - Be certified; and/or
    - Possesses training/experience not easily duplicated; and/or
    - Be used as coordinators or managers
- d. If a district receives more than 60 percent of a central or area service, the circumstances will be reviewed on a case-by-case basis.

- e. Aid on BOCES services is authorized by an approved, aided service application (CO-SER) for service to component districts. In the case of CROSS CONTRACTED service where service is provided by one BOCES (provider) to another BOCES (receiver), the providing BOCES requests CO-SER approval to provide service to the receiving BOCES. The receiving BOCES requests CO-SER approval and aid for each component district which requests the service.
- f. In limited instances, BOCES may contract with public agencies and independent colleges for part-time personnel where such service is in support of a BOCES-operated program, where full-time personnel are not needed or available, where part-time personnel are not available or where part-time employment in BOCES would affect the full-time employment status of individuals. Such contracting arrangements may only be done with prior approval from the State Education Department, and require submission of a rationale by the District Superintendent.
- g. Use of consultants, on a short-term basis, will be approvable where qualified staff are not available and where their use does not supplant those aspects described as part of a BOCES-operated service.
- h. BOCES services which have as a primary purpose the provision of equipment or supplies for district use require that such equipment or supplies be shared by two or more districts during the fiscal year, e.g., instructional materials development.
- i. BOCES services which provide equipment or supplies for district use in support of a service shall be eligible for aid if district placement is necessary to the delivery of an approvable, aidable service, e.g., instructional technology.
- j. BOCES may provide, with prior approval, pilot activities to one district for up to two years with aid where such pilot is to provide BOCES with information, lacking from any other source, about the technical effectiveness of new applications and procedures. Demonstration projects designed to determine district interest in expansion or replacement of current service options are not considered to be pilots and require a minimum of two districts to provide service with aid. Both pilot and demonstration projects require compliance with Criteria/Guidelines.

#### **D. Definitions**

**Activity:** An activity is the means by which a BOCES service program is provided to school districts. The title assigned to each activity and the standards for approval of each activity are included in the web-based [CO-SER Criteria](#)

[Guidelines System](#) (CCGS). In the case of career and technical education, several activities are included in a single service program. Activities are identified in the budget by a four-digit Uniform System of Accounts code which is assigned to each title in the Criteria/Guidelines.

**Area Program:** An area program may contain a mixture of a BOCES-operated service at a BOCES Center and/or district-based service. The two primary characteristics of an area program are that scheduling of staff in the district is determined by the task rather than time and the standards for delivery of the service are determined on the basis of consensus of the BOCES and participating districts. All staff must serve two or more districts.

**Authorized Provider\*:** Authorized provider means an independent contractor, including but not limited to a school district, a public agency, or not-for-profit corporation, with which a BOCES is authorized to contract for the provision of a specific service.

**BOCES-Operated Service\*:** BOCES-operated service means a service which is provided either:

- Directly by a BOCES employee; or
- Indirectly by an authorized provider on behalf of a BOCES and is managed and coordinated by BOCES employees who assess needs, define the nature of the service to be provided, specify the means of service delivery and evaluate the service.

**Central Service:** BOCES organizes, provides, and evaluates service programs which are provided at a central location(s), e.g., career and technical education, educational communications.

**Cooperative Service Application:** Cooperative service application (CO-SER) means an application by a BOCES for approval of a program of BOCES-operated services, which consists of a program description and a proposed budget in a form prescribed by the Commissioner.

**Criteria/Guidelines:** The Criteria/Guidelines are minimum standards of service for each service program which has been reviewed and determined to be an approvable BOCES service.

**Developmental Activity:** A developmental activity is a new function, within an approvable service area, which is conducted for the purpose of developing, piloting, demonstrating, or refining a new or innovative practice or technique.

**Eligible Recipient\*:** Eligible recipient means an entity eligible to receive a particular BOCES-operated service in accordance with a specific statutory authorization; and may include but shall not be limited to a component school district, a non-component school district, the United States of America, the State of New York, a community college, an agricultural and technical college, a public agency, a not-for-profit corporation, or a non-public school.

**Itinerant Service:** An itinerant service is one in which BOCES personnel function as part-time staff in two or more school districts. BOCES is responsible for hiring and supervising the employment of the staff person and the school district is responsible for setting and monitoring the program parameters within which the staff person will operate. Service to each district may be for a part of each day, for certain hours or days of each week, or for a certain period of a school year.

**New Service:** New services are those which are not included in the Criteria/Guidelines. New BOCES CO-SER Criteria Guidelines are developed collaboratively, on an as-needed basis, by ad-hoc committees consisting of BOCES District Superintendents and relevant Department Program Office staff. All new service guidelines must be approved by the Commissioner of Education prior to their addition to the CCGS.

**Operating Plan\*:** Operating plan means the aggregate of the approved cooperative service applications for all shared services to be provided by a BOCES in a particular school year.

**Program Description:** A program description is a narrative which is submitted in SAMS as part of a CO-SER to identify, for planning and review purposes, the nature of the service, BOCES role in provision of the service, the needs for which the service is planned, the planning to establish the service, the goals and objectives of the service, and the evaluation which will be used to determine achievement of service goals and objectives. A program description is required for new services, and existing services with material changes in nature or patterns of delivery.

**Regional Service Program:** A Regional Service Program is an area program or central service which is developed for and provided to a multi-BOCES service area (e.g., computer services – administrative).

**Revenue:** Revenue is an external source of income which supports expenses in the service program budget.

**Shared Service\*:** Shared service means an approved BOCES-operated service which is provided on a cooperative basis to:

- at least two component school districts concurrently or successively during a school year; or
- in the case of approved services pertaining to the arts provided pursuant to Education Law, section 1950 (4) (cc), to at least one component school district; or
- in the case of services to special act school districts pursuant to Education Law, section 1950 (4) (m), to at least one special act school district and one other special act school district or component school district.

**Special Aid Project:** A special aid project is a service program which is:

- supported totally or in part by State or federal grant funds;
- operated on behalf of school districts; and
- accounted for in the Special Aid Fund of the BOCES budget.

**Transfer:** A transfer is an internal adjustment to a service program budget for service provided to or received from other service programs.

\*Based on Commissioner's Regulations Part 112.2

## II. GENERAL PROCEDURES

The Cooperative Service Application (CO-SER) is the formal document through which a BOCES requests approval of the Commissioner of Education to operate a service. Services funded by General Fund revenues are required to be submitted as a CO-SER to the Education Department for review and approval.

The CO-SER should contain information about expenditures and activities for the planned service in order to provide a factual basis for decisions on approval of the service. It also provides the means to follow trends of expenditures and revenues from budget to final financial report in SAMS.

Each CO-SER represents a separate service program, the identity of which must be maintained throughout the entire cycle of budgeting, operating, and reporting.

Any service for which a BOCES proposes to submit a CO-SER must be a service for which a Criteria Guideline has been established in accordance with Section 1951(3), the Uniform Taxonomy for BOCES Services. The Criteria Guideline for a specific service describes the standards and conditions which must be met for approval and/or aid of the proposed service. The Criteria Guideline for each service also determines the activity code in accordance with the Uniform System of Accounts for BOCES and the range of program serial number (PSN) used.

If a Criteria Guideline has not been established for the proposed service, a new BOCES CO-SER Criteria Guideline is developed collaboratively, as needed, by a committee consisting of BOCES District Superintendents and relevant Department Program Office staff. All new service guidelines must be approved by the Commissioner of Education prior to their addition to the CCGS.

#### **A. The Cooperative Service Application (CO-SER)**

CO-SERs are submitted, reviewed, amended, and approved directly in BOCES SAMS. BOCES are not permitted to offer a service in a given year unless a corresponding CO-SER is approved and active in the current Claim Year List of Active Services (LAS) in SAMS. Because BOCES Aid is claimed as a reimbursement in the year after the service is delivered, the BOCES Claim Year will always be one year ahead of the current School Year—in other words, the 2020-21 School Year would be the 2021-22 Claim Year.

#### **B. Identification and Coding of Service Programs**

1. There are three main classes of BOCES services: instructional services, instructional support services, and non-instructional services. Each class is further divided into one or more divisions, as shown below. Any BOCES service will be considered within one – and only one – class and division. The class and division appropriate to a given service is found in the Criteria Guideline for the service.

## CLASS AND DIVISION OF BOCES SERVICES

Instructional	Instructional Support	Non-Instructional
Career and Technical Education Special Education General Education	Coordination/Supervision Pupil Services Instructional Support Staff Development Curriculum Development	Personnel Services Business Office Transportation Planning Facilities Information School Lunch

### 2. Program Serial Number: New Services

Each CO-SER is assigned a three-digit numeric code, called the program serial number. This three-digit number is used by the BOCES and the State Education Department to identify each service program on State aid claims and other reports. Each BOCES will assign a program serial number to any newly-submitted CO-SER. Program serial numbers will continue from year to year for any given service, unless the numbering is specifically changed by the BOCES.

When preparing new services for submission to the Office of the Educational Management Services, each CO-SER must be assigned a program serial number following the range of codes assigned by the Uniform System of Accounts. Each Criteria Guideline also identifies the acceptable range of codes for a particular service. A general guide to program serial numbers is shown below.

## PROGRAM SERIAL NUMBER RANGES

Service Program	Program Serial Numbers
Career and Technical Education	101 – 199
Special Education	201 – 299

Itinerant (All)	301 – 399
Other Service Programs	
General Education	401 – 499
Instructional Support	501 – 599
Non-Instructional	601 – 699
Operation and Maintenance	701
Internal Service Activities	702 – 799
Special Aid Projects	801 – 999

3. Program Serial Number: Repeat Services or Amendments

When an amendment or revision is made to a service program after initial submission of a CO-SER, the same program serial number is kept.

4. Internal Service Activities

Activities which are operated solely to service BOCES service program needs and whose costs are fully supported by transfers among program budgets may be accounted for in the 701 – 799 numbering series. CO-SER 701 has been reserved for costs associated with Operation and Maintenance. Additional CO-SERs may be filed for each distinct activity (i.e., Special Education Support Services, Special Education Administration and Supervision, Career and Technical Education Administration and Supervision) which serves and is financially supported by more than one service program. Internal service activities are acted upon in the service to which they are transferred. An internal service activity CO-SER is accepted for information only.

5. Administrative Budget and Capital Budget

It is not necessary to submit complete CO-SER narratives to show the administrative or capital budget, but BOCES must include the information in SAMS. BOCES is required to submit the SBM-4 and SA-111.

## 6. Special Aid Projects

The Uniform System of Accounts requires that the Special Aid Fund must be used to account for service programs supported in whole or in part by federal grant, State grant or specified categorical aid funds. Special Aid Fund activities do not need to be submitted for review and approval. Program serial numbers from 801 – 999 will be used. Service programs supported by components in addition to grant funds will require **two** CO-SERs – one in the Special Aid Fund and one in the General Fund – if the component expenses are eligible to generate BOCES aid. Special Aid Projects which have a grant cycle extending beyond a single fiscal year (July to June) require a separate CO-SER for each fiscal year in which funds will be expended. Each application should estimate the amount of funds which will be expended in each fiscal year.

### **C. The Annual CO-SER Cycle**

New service applications (CO-SERs) may be submitted in SAMS by BOCES for review on an as-needed, ad-hoc basis. All active BOCES service programs (CO-SERs) may be viewed, amended, and otherwise maintained in BOCES SAMS in the Claim Year List of Active Services (LAS). The below list of annual milestones and data submission due dates is necessary for BOCES to ensure timely and accurate processing of any applicable BOCES Aid.

#### **March 1**

BOCES submits copy of administrative allocation of costs.

#### **April 15**

CO-SERs rollover in SAMS to new BOCES Claim Year.

#### **June 15**

BOCES submits SBM-4: BOCES Budget.

BOCES submits Preliminary State and Local Cost Reports.

#### **June 30**

BOCES submits electronic files for any services requiring CO-SER amendment.

**August 1**

The District Superintendent submits a letter affirming that signed AS-7 contracts for all components are on file in the BOCES.

**October 15**

BOCES submits data for 602 Report.

**December 1**

BOCES submits SA-116A-BOCES Rent Payment Worksheet.

BOCES submits Annual Classroom Lease Approval.

**D. Amendments\*****1. General**

Whenever BOCES changes the nature of a previously-approved service a CO-SER amendment must be submitted. Whether the service is directly provided by the BOCES submitting the amendment, or is provided pursuant to cross-contract, does not affect this requirement. There are two general categories of amendments: those which require approval prior to providing service and those which do not.

**2. Amendments requiring prior approval**

An amendment to an approved CO-SER must be submitted in SAMS for review by the Office of the Educational Management Services, and approved prior to BOCES providing the service, in the following circumstances:

**a. Changes in participation:**

- i. Central service – any change in the pattern of sharing which results in unshared services or where one district receives more than 60 percent of the total service. A rationale for provision of such service must be submitted for consideration and review by the Department;
- ii. Itinerant service – withdrawals by districts or changes in the amount of service resulting in unshared staff positions or amounts of service which are inconsistent with either general or specific Criteria/Guidelines. A rationale for an unshared staff position must be submitted for consideration and review by the Department.

b. Changes in program:

Any change in a program which affects the essential characteristics which were originally approved, including:

- i. Any change in the nature of the service which is not covered by the original approval, e.g., moving from a dial-up computer connection to an internet connection in an instructional technology or administrative computer service.
- ii. Any significant addition or change in the activities, such as the addition of fingerprinting to a safety/risk service.

3. Amendments Not Requiring Prior Approval

A CO-SER amendment is also required when BOCES extends a previously approved service to additional school districts or other eligible users. However, these amendments are submitted on a scheduled basis, rather than prior to provision of service.

\*Based on Commissioner's Regulation Part 112.4

**E. Department Actions**

All CO-SERs submitted are acted on by the staff member of the Office of the Educational Management Services assigned to supervise the BOCES submitting the CO-SER. The action taken is entered into the SED database. Actions which may be taken on a CO-SER, and a brief discussion of their meaning, are as follows:

<b>ACTION</b>	<b>MEANING</b>
APPROVED	The BOCES has approval to operate the activity as described in the CO-SER application.
With Aid	Component school districts which participate in the service are eligible to claim aid on expenditures.
Without Aid	The service is approved, but is not eligible for BOCES aid.
Aid Restriction	Part of the service, as specified by a dollar amount, is not eligible for aid, as identified in the Comments/Restrictions. If VA is listed, the aid restriction is variable for each district. The restriction for each district is found on page 4.

RETURN WITHOUT ACTION	The application does not meet the criteria for review, as noted in Comments/Restrictions. If the CO-SER is returned without action, the BOCES does not have the authority to operate the activity described in the CO-SER; the CO-SER must be revised and resubmitted for review.
NOT APPROVED	The service does not meet criteria for approval. BOCES may not provide the service for which application was made. The CO-SER may be revised and resubmitted or the decision appealed following the actions described in Procedures for Appeal.
ACCEPTED FOR INFORMATION	The District Superintendents and BOCES Office does not take formal action on these submissions. Data has been accepted to meet Department needs for information.
WITHDRAWN	A service which was previously approved has been withdrawn at the request of the BOCES.

The Office staff member may indicate the reason for the action taken by including one or more comments in SAMS CO-SER application.

#### **F. Procedures for Appeal**

Any action taken on a CO-SER may be reconsidered upon appeal to the Educational Management Services program office.

Appeals **MUST** be made by the BOCES District Superintendent.

Appeals must be made in writing and must include a description of the situation warranting the requested change in the decisions, reference to policy and guidelines, reasons why policy or guidelines do not apply to the proposed service and correlation with other policy or guidelines which allow approval and/or aid. A copy of the appeal should be forwarded to the last level which disapproved the CO-SER.

If there are special conditions, exceptions or circumstances connected with a particular service program, these should be described when the original CO-SER is submitted. Oftentimes, this information would be sufficient to warrant an exception in approval and thereby avoid the correspondence and delay needed to make the appeal.

## APPENDIX A

### A. PREPARING CO-SERS

All BOCES are required to submit CO-SER data electronically. Each CO-SER so submitted must be submitted and approved in BOCES SAMS (State Aid Management System).

### B. Career and Technical Education Service Programs

#### 1. General

##### a. Multiple Centers

BOCES with multiple centers have the option of filing a separate CO-SER for each center or a single CO-SER covering all centers.

Special locations such as hospitals, airports or other specialized space typically rented for individual programs are not considered separate centers. Program information for these locations should be included with the center which has operational responsibility.

Where separate CO-SERs for multiple centers have been filed, the BOCES should operate with a common or pooled per pupil charge across all programs and locations covered in accordance with the uniform cost methodology. In such cases, the budget of a single CO-SER may not agree with the revenues shown therein. However, total expenditures for all affected CO-SERs must agree with total revenues.

##### b. Special Education Programs

Separate CO-SERs should be submitted for career and technical education programs operated for special education students.

##### c. Programs for Adults

Separate CO-SERs should similarly be submitted for programs operated for adults.

##### d. Summer Extension Programs

A separate CO-SER should be submitted for any career and technical education course which extends into the summer in

order to meet minimum contact hour requirements for licensing. Costs for such programs may be billed as a separate charge to districts shown in the summer program CO-SER or may be included in the tuition for the school year program.

e. Adults in Secondary Programs

Adults may be enrolled in secondary career and technical education programs and may be charged a lower tuition. However, written board policies must be established and submitted to the State Education Department. The policies must provide for (1) reduction of tuition and (2) collection of tuition by BOCES on behalf of component boards. A majority of participating districts must indicate agreement with both policies.

## C. Special Education Service Programs

### 1. General

#### a. Application Requirement

Co-SER's for school year special education programs may be submitted based on each staffing ratio, e.g., 1:12:1, 1:6:1, using the appropriate activity code.

A separate CO-SER should be submitted for summer programs, using activity code 4201. In any case, all expenses for a student or group of students should be reported in a single CO-SER.

#### b. Tuition Rates

With the agreement of all participating districts, the BOCES can pool the budgets of several classes (respecting Excess Cost procedures) and charge a common per pupil rate. It is expected that expenditures and revenues will not agree within individual program budgets; the use of a pooled rate should be reported in the program description.

#### c. Charges for Related Services

Related services are those services which are provided to pupils with handicapping conditions pursuant to Section 4402 of Education Law (e.g., speech, physical therapy, psychological services). Related services may be

supported by district funds or through the use of funds under the Individuals with Disabilities Education Act.

Participating districts must agree on one of the following methods of charging for related services for pupils enrolled in BOCES classes.

- i. A per pupil rate, including both basic service and related service costs, is charged for each enrolled pupil, whether or not each pupil receives related services.\*
- ii. Separate rates may be established for basic instructional services and related services. Within this method, either of two options may be chosen:
  - a. Charges may be pooled within a service program and a per pupil charge for all related services established. Contracts should reflect two charges for the service.\*
  - b. Charges may be based on the actual cost of services provided to individual pupils. In this case, "combined rate" should be checked. The basis on which charges are developed should be described in the program description. Contracts should reflect two or more charges.\*

A separate CO-SER may be submitted for related services using program serial numbers in the 700 series. If this method is chosen, all costs must be transferred for billing purposes to the CO-SER in which the base instructional service is provided.\*

\*The unit cost for all services in special education must be adjusted in the final billing to reflect actual participation, including related services.

#### **D. Itinerant Service Programs**

##### 1. General

##### a. Services Covered

All itinerant service CO-SERs are in the 300 series, no matter which class or division in the Criteria/Guidelines includes the service.

The duties and services expected from itinerant teachers or pupil service personnel are those in general use in school districts and described in current State Education Department publications.

Any service not listed in the Criteria Guidelines requires submission and approval of a New Service Proposal prior to submission of a CO-SER.

#### b. Authorized Expenses

Objects of expense which may properly be included in the budget of an itinerant service are those which are necessary to maintain the service of the professional: e.g., salary, benefits, professional conferences, travel, and supplies for the individual. Supervisory costs may also be included.

Certain expenses should not be reflected in an itinerant budget. These include: supplies and equipment for district or student use, rental charges, operation and maintenance, and clerical or similar support service costs.

#### c. Budgeting

BOCES should operate itinerant services so that each participating district shares directly in the cost of maintaining a single service program. Participating districts are billed based on the proportion of service received by each district.

The basis for charge must be "FTE".

### **E. Computer Services**

#### 1. General

CO-SERs for computer service submitted by RICs must be in compliance with the regional 793 Plan.

Those receiving computer service via cross-contract will have computer service CO-SERs approved via the SAMS, pending approval of the CO-SER and 793 Plan from the BOCES regional center providing the service.

The following directions, except as noted, apply to all computer services CO-SERs submitted for Instructional Support (instructional technology, library automation, computer support and guidance information system) and Non-Instructional Support (administrative service) computer services.

a. Criteria/Guidelines

The Criteria/Guidelines for the services provide significant detail on the manner in which the services should be operated and the program description submitted by BOCES should provide information on how BOCES will operate the service in accordance with the specifications of the Criteria Guidelines.

b. Relationship to the 793 Plan

Any changes in service made subsequent to submission of the 793 Plan – particularly service description – should be detailed in a revised SAMS submission. Changes in the nature of a service or the method of service delivery should be identified and approved prior to implementing the proposed change. Unless changes to the 793 Plan are documented in the CO-SER narrative in SAMS and receive specific approval, approval of the application does not extend beyond those services described and approved in the 793 Plan.

c. Developmental Activities

Explain any developmental activity in the area of applications software or system design in the 793 Plan and/or the program description.

## **F. Internal Service Activities**

1. General CO-SERs for internal service activities (701-799) include Operation and Maintenance and other internal service functions within the General Fund which are fully supported by transfers among program budgets and other funds.

Internal service activities should never have external sources of revenue, e.g., tuition, school district revenue. If there is any likelihood that during the year there will be a mixture of transfers and external sources of revenue, the CO-SER should be assigned a program serial number from 101 – 699 appropriate to the area of service as follows:

Career and Technical Education 101 – 199

Special Education 201 – 299

Itinerant 301 – 399

General Education 401 – 499

Instructional Support 501 – 599

Non- Instructional Support 601 – 699

**APPENDIX B**  
**REVENUE CODES**

**CHARGES FOR SERVICES**

1310	Tuition from Individuals
1315	Continuing Education Tuition
1335	Other Student Fees and Charges
1422	Organized Activity Income (Recoveries)

**INTERGOVERNMENTAL CHARGES**

2250	Charges to Components: Administration and Capital
2251	Charges to Non-Component/Other BOCES: Administration and Capital
2252	Charges to Components: Service Programs
2253	Charges to Non-Components: Service Programs
2254	Charges to Other BOCES: Service Programs
2255	Charges to Non-Components/Other BOCES: Rent

**USE OF MONEY OR PROPERTY**

2401	Interest and Earnings
2410	Rental of Real Property to Individuals
2412	Rental of Real Property to Governments/Districts
2414	Rental of Equipment to Individuals
2416	Rental of Equipment to Governments/Districts
2450	Commissions

**SALES OF PROPERTY AND COMPENSATION FOR LOSS**

2650	Sales of Scrap and Excess Materials
2655	Minor Sales, Other
2660	Sale of Real Property
2665	Sale of Equipment
2666	Sale of Transportation Equipment
2670	Sale of Instructional Supplies
2680	Insurance Recoveries
2690	Other Compensation for Loss

## MISCELLANEOUS

2700	Reimbursement of Medicare Part D Expenditures
2701	Refund of Prior Years' Expenses
2705	Gifts and Donations
2770	Other Unclassified Revenues

## STATE AID

3140	Pre-Kindergarten
3289	Other State Aid

## FEDERAL AID

4109	Federally Affected Areas
4110	Migrant Children
4111	Career and Technical Education Incentives
4126	Education of Children from Low-Income Families
4170	Adult Basic Education
4174	Welfare Education
4219	ESEA Title IV-B: Libraries & Learning Resources
4220	ESEA Title IV-C: Educational Innovation & Support
4256	Handicapped Children
4277	Vocational Education
4289	Other Federal Aid
4290	Job Training

## APPENDIX C

### UNIFORM SYSTEM OF ACCOUNTS

The Office of the State Comptroller (OSC) creates and maintains all of the account codes for the BOCES. This handbook contains a subset of the allowed account codes. OSC maintains the Accounting and Reporting Manual for School Districts (<https://www.osc.state.ny.us/files/local-government/publications/pdf/accounting-and-reporting-manual-for-school-districts.pdf>). Certain account codes specific to BOCES may not be included in the publication linked above but can be found in the OSC printed BOCES Manual dated April 1994 (Blue Book). The Office of State Aid maintains a copy of the Blue Book that can be sent by PDF if requested.

NOTE: Account codes are not the same as activity codes. Activity codes (AKA: CoSers) are created by NYSED's Office of Education Management Services for a template of what a service can encompass. Account codes are created by OSC in accordance with generally accepted governmental accounting (GAAP) and financial reporting principles, and OSC's interpretations of such principles where pronouncements are silent or do not address problems common among school districts within New York State.

NOTE: The list of account codes in OSC's Accounting and Reporting Manual for School Districts does include codes that the BOCES are NOT allowed to use. For any questions regarding whether a code may be used for the BOCES please contact OSC Division of Local Government and School Accountability ([localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)).

### POSITION CODES

#### Code

01 Accounting and Accounting Clerks – Those who perform the activities of designating and maintaining financial, staff, pupil, program or property records; or controlling and certifying expenditures and receipts.

02 Administrative Assistant to Chief Executives – Assists the chief executive officer in developing policy and program plans and performing other executive management activities.

04 Assistant Director or Manager – Assists in directing and managing an operation of the BOCES for which policy and program plans have been broadly established.

- 05 Attendance Clerk – Staff member who enforces compulsory attendance laws, analyzes causes of nonattendance and identifies patterns of nonattendance for the purpose of improving school attendance.
- 06 Attorney – Staff member who is qualified to practice law and perform the activities of an attorney for the BOCES.
- 07 Budget Analyst – Principal activity relates to budget formulation, operation and analysis.
- 08 Chief Executive – Performs the management activities of the BOCES.
- 09 Clerical Worker – Performs clerical services such as preparing, transferring, transcribing, systematizing or preserving written communications and records; or operating mechanical equipment such as bookkeeping machines, key punch machines, duplicating machines and tabulating machines.
- 10 Cooking or Serving Worker – Performs the activities of preparing or serving food.
- 11 Counselor – Performs the professional activities of assisting pupils in making plans and choices in relation to education, vocation or personal development.
- 12 Crafts and Trades Worker – Performs activities such as carpentry, masonry, plastering, painting, plumbing, steamfitting, sheetmetal work, glazing and mechanical repairing.
- 13 Custodian – Performs school plant housekeeping, servicing and security services, such as cleaning; operating heating, ventilating and air-conditioning system; guarding and caring for school property; and servicing building equipment.
- 14 Dental Hygienist – A qualified dental hygienist who performs technical dental hygiene activities.
- 15 Dentist – A qualified dentist who performs professional dentistry activities.
- 16 Director or Manager – Directs or manages an operation of the BOCES for which policy and program plans have been broadly established.
- 17 Laborer – Performs manual labor not classified in another assignment activity.

- 18 Librarian – Performs professional library service activities such as ordering, cataloging, processing and circulating books and other materials; planning the use of the library by teachers, pupils or others; selecting books and materials; participating in faculty planning for the use of books and materials; and guiding teachers, pupils and others in the use of the library in schools or community service programs.
- 19 Nurse – A qualified nurse who performs the activities of professional or practical nursing.
- 20 Physician – A qualified medical doctor who performs medical or psychiatric service activities.
- 21 Psychologist – Performs the professional activities of a psychologist.
- 22 Purchasing Clerk – Performs activities in connection with acquiring property, supplies and materials for the school.
- 23 Social Worker – Performs the professional activities of assisting in the prevention and solution of the personal, social and emotional problems of individuals which involve such relationships as those of the family, school and community.
- 24 Stores Handler – Performs the activities of receiving, storing and dispensing school supplies, materials and equipment.
- 25 Supervisor – Provides leadership, guidance and expertness in a field of specialization for the purpose of improving the performances of staff members.
- 26 Teacher – Staff members who instruct pupils in course or non-course instructional situations.
- 27 Teacher Aide – Performs activities of a non-teaching nature which are not classified as professional education, but which assist a staff member to perform professional educational teaching assignments.
- 28 Testing Technician – Administers educational and psychological tests.
- 29 Therapist – Performs activities involving career or physical methods of treatment and rehabilitation.
- 30 Vehicle Operator – Drives a vehicle such as a bus, truck or automobile.
- 31 Coordinator – Provides professional direction, assistance or advice to improve district program activities.

- 32 Computer Operator – Monitors and operates the control console of the computer.
- 33 I/O Clerk – Manually operates key-driven machines to record data either in the form of punched cards or on magnetic tapes or disks.
- 34 Programmer – Prepares programs for a computer, prepares problem solving procedures and flow charts and/or writes and debugs routines.
- 35 Technician – Uses specialized technical skills to perform a specific service, e.g., AV technician.
- 36 Teacher Assistant – Provides instructional services to pupils under the supervision of a certified teacher. (This code is used for CO-SER reference only; it is not part of the Uniform System of Accounts.)
- 99 Other – Performs activities not classified in the above listings.

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## **APPENDIX D**

### **COMMENT CODES**

Coding	Meaning
29	Nonaidable expenses
30	Post-Graduates - without aid
34	Approved without aid pending receipt and review of program description
35	Unshared service: approved without aid
36	Program does not meet guidelines for approval
94	Approved service delivery standards on file for RCC
95	Program description not approved
96	Program description returned without action
97	Approved without aid contingent on approval of 793 Plan
98	Other – see comments in letter

## APPENDIX E

### BOARD OF COOPERATIVE EDUCATIONAL SERVICES

--- Supervisory District of

--- County

#### Sponsorship Agreement

The purpose of this agreement between --- school district and the Board of Cooperative Educational Services for the --- Supervisory District of --- County is to describe the responsibilities of the parties and to identify the conditions under which BOCES will operate certain self-sustaining instructional activities for adults during the 20--- – 20--- school year.

It is agreed that the best interest of the residents of the area and of the enrollees in the instructional activities will be served by such BOCES operation based upon a number of considerations.

- School districts are authorized to provide such instructional activities under Education Law (Section 4602 and others).
- BOCES are authorized to provide such instructional activities under Education Law (Section 1950) as approved by the Commissioner.
- Joint performance by municipal corporations and/or performance by one for the other of authorized functions is authorized under the General Municipal Law (Section 119 and others).
- Existing need and interest surveys, together with other planning information, indicate that there is sufficient interest among adults in the subscribing districts to support certain self-sustaining instructional activities.
- The number of enrollees in such a program for adults in a single school district would not warrant the operation of a comprehensive program, or if offered would be uneconomical to operate. A single program planned for all of the subscribing school districts in the area offers a wider choice for enrollees and more economical operation.

- The development of a single plan for the area will permit selecting the location for each of the activities which is most convenient for the majority of the enrollees without regard to individual district boundaries.

The operation by BOCES of programs for adults in career and technical education has developed a recognition among residents of the area that BOCES is an appropriate agency for such services. A staff with skills in planning and managing programs for adults already exists.

In consideration of the above and in consideration of the support expressed by other subscribing school districts, it is agreed that BOCES operate a program of self-sustaining activities during the 20--- - 20--- school year in the manner described below:

- BOCES will develop a plan for Continuing Education to serve adult residents in this school district and in other subscribing school districts within the BOCES area.
- The plan will be developed in cooperation with all districts in the BOCES area, including non-subscribers and --- Community College, in order to provide the needs of residents in an effective manner, avoiding uneconomical duplication of programs.
- It is the intent of both parties to operate a program which will break even financially without accumulating a surplus nor creating a burden upon the school taxpayers of the area.
- The plan, identifying the separate courses, line item budgets, schedules, locations and fee schedules, will be submitted to the district for acceptance at the same time it is submitted to the Commissioner for approval, but in no case less than 30 days before the scheduled dates for registration. The plan will include evidence of non-duplication of activities or statements of concurrence from agencies sponsoring such duplicating activities.
- The board of education of the district will indicate acceptance of the proposed plan as the authorization for BOCES to proceed with that program approved by the Commissioner.
- Within 5 days subsequent to registration, a course-by-course calculation of the revenues to be received will be supplied to the district by BOCES. In the event that projected revenues are insufficient to support the

proposed program, sufficient courses and/or budget items will be eliminated to insure a self sustaining program before BOCES incurs any financial commitments to support the operation of any of the activities.

- BOCES will provide a monthly financial report of appropriations and revenues on a projected and encumbered basis during the operation of the program. In the event that unforeseen occurrences result in a projection showing insufficient revenues to support the program, sufficient courses and/or budget items will therewith be eliminated within 5 days to correct the imbalance.
- All financial transactions related to the operation of this program will be kept in a separate account in the financial records of BOCES and there will be no co-mingling with the transactions from other programs.
- Should the operation of the program result in a surplus, such surplus will be paid by BOCES to the district promptly after the audit of the school year's records.
- Should unforeseen liabilities to the program create a deficit which cannot be overcome by adjustments during program operation as described above, the school district will reimburse BOCES for this deficit promptly after the audit of BOCES records for the school year.
- It is agreed that BOCES is the operating agency for this program and that the district(s) obligations are limited to the financial settlements described above. BOCES will solely be responsible for meeting the requirements and procedures for employment of personnel and all matters related to such employment, direction, compensation and discharge.
- This agreement will become effective upon acceptance by the board of education and the board of cooperative educational services. Such acceptance shall be recorded in the minutes of the respective boards and the data of such minutes recorded below with the authorized signature.
- This agreement is for one school year and positive action is required by each party to extend or renew such agreement.

Accepted by the Board of Education of --- School District on ---, 20---.

--- --- Authorized Signature Date