Minnesota Department of Education

SCHOOL-AGE CARE PROGRAMS

Overview

Minnesota Statutes, section 124D.19, subdivision 11, authorizes school districts to operate adult-supervised programs for children from kindergarten through grade six during times when school is not in session. Programs are typically offered before and after the school day; some districts offer programs during the summer; and a growing number of districts offer school-age care programs that run opposite a half-day kindergarten program. This statute also permits a school board, if it chooses not to offer a school-age care program, to "allow an appropriate insured community group, for profit entity or nonprofit organization to use available school facilities for the purpose of offering a school-age care program." [Minn. Stat. 124D.19]

General community education revenue (Fund 04) may be used to fund school-age care programs. Statutes also allow districts to charge a sliding fee based upon family income and to receive money from other public and private sources for school-age care.

In recognition of the *additional* costs associated with providing school-age care services to children with disabilities, Minnesota Statutes, section 124D.22, authorizes districts to levy for these additional costs. This levy is equalized; presently, no districts qualify for state aid under the current equalization rate of $2,318. Minnesota Statutes, section 124D.22, revenue may also be used for the additional costs of providing services to "children experiencing family or related problems of a temporary nature who participate in the school-age care program." A district's school-age care levy authority and aid entitlement, if any, are adjusted when actual additional costs reported in Uniform Financial Accounting and Reporting Standards (UFARS) differ from the district's estimate of additional costs, which is used to calculate its initial school-age care revenue and levy limit. [Minn. Stat. 124D.22]

All school-age care revenue and expenditures must be coded to UFARS Program 570. In addition, Minnesota Statutes, section 124D.22, school-age care revenue and associated expenditures **only** must be coded to UFARS Finance 798.

Guidelines for Minnesota Statutes, Section 124D.22 School-Age Care Revenue

In determining whether school-age care program costs for a fiscal year may be charged to revenue authorized under Minnesota Statutes, section 124D.22, each of the following statements must be true:

- The district operated a school-age care program – or allowed an appropriate insured community group, for profit entity or nonprofit organization to operate a school-age care program at a district facility – for students from kindergarten through grade six during the fiscal year.

- The school-age care program met the requirements of Minnesota Statutes, section 124D.19, subdivision 11.

- The school-age care program incurred additional costs in order to provide school-age care services to a student with a diagnosed disability which substantially limits a major life function or a student with a documented temporary family problem.

- The school-age care program would not otherwise have incurred these additional costs in providing school-age care services to this student, but for the student's disability or temporary family or related problem.

A more detailed discussion is provided in the following Q & A.

Q: Can a district levy for school-age care if it does not currently operate a school-age care program?

A: A district must have a school-age care program, or plan to open a new program in the fiscal year for which the levy is payable, and expect to incur additional costs of providing school-age care services to children kindergarten through grade six who have disabilities or are experiencing a temporary family or related problem. If the school-age care program is operated at a school district facility by an independent party, a district may also levy for any additional costs *the district* incurs to provide school age care services to students enrolled in the program who have disabilities or who are experiencing a temporary family or related problem.

The district must be able to fully document the additional costs, and the students for which the additional costs are incurred, whether the district pays the costs directly or is billed for them by the independent party operating the school-age care program at a district facility.

A district's school-age care revenue is based initially upon an estimate of the additional costs of serving children with a disability or temporary family or related problem. If eligible students do not enroll in the school-age care program or if the program does not incur additional costs as a result of serving such students, then the district will report no expenditures under Fund 04 Finance 798; the district would have a school-age care levy adjustment in the third following levy cycle. For example, adjustments for FY 2012 (pay-2011 levy) would be certified in the pay-2014 levy cycle.

Q: Which children qualify as "children with disabilities or children experiencing family or related problems of a temporary nature?"

A: First, the students for whom additional costs are reported must be enrolled in kindergarten through the sixth grade. Any additional costs of providing school-age care services to children with disabilities or children experiencing a temporary family or related problem who are preparing to enter kindergarten or who have completed the sixth grade may not be charged to Finance 798.

"Children with disabilities" includes all children who have been identified by the local school district as a child with a disability as specified in Minnesota Statutes, section 125A.02. "Children with disabilities" also includes children who have a diagnosed disability that substantially limits a major life function.

There is no explicit definition in statute of "children experiencing family or related problems of a temporary nature;" however, the key word is temporary: long-term poverty or structural family circumstances are not problems of a temporary nature.

Finally, districts are advised to document the number of children for whom the additional program costs reported under Finance 798 are incurred, including the child's disability and/or temporary family or related problem(s) and why the problem or disability requires additional expenditures for services that are not otherwise provided by the regular school-age care program.

Q: What costs can be paid from school-age care revenue? Can administration and other general overhead costs be charged to Finance 798?

A: School-age care revenue may only be used for the *additional* costs the district incurs in order to include a child with a disability or experiencing a temporary family or related problem in the school-age care program. A general rule of thumb is that school-age care revenue may not be used for costs the program would otherwise incur absent the enrollment of a child or children with a disability or a temporary family or related problem. For example, the compensation costs for the superintendent, community education director, or school-age care program director should not be charged to Finance 798, unless these positions would be employed on a part-time basis but for the additional responsibilities associated with providing school-age care services to children with a disability or temporary family problem.

The district must be able to document that the additional expenditures reported under Finance 798 are directly related to the enrollment of particular children with a disability or experiencing a temporary family or related problem. **A district may not cost allocate school-age care program expenditures by the percentage of children enrolled who have disabilities or who are experiencing a temporary family or related problem.**

Below are some examples of allowable additional costs:

- Compensation for additional program staff hired to work with children with disabilities or a temporary family problem, to allow the children to participate in the school-age care program.
- Compensation for special needs coordinators/managers that organize and manage support services for children with special needs. Special needs coordinators are typically involved in hiring and supervising the additional program staff who work with children with disabilities, as well as developing individual program plans for specific students, and providing related staff training and mentoring.
- Equipment and supplies specific to special needs (e.g., sensory materials and equipment, adaptive chairs, picture communication materials and systems).
- Extra transportation costs required to allow a child with special needs to participate in school-age care program events such as field trips (e.g. extra costs for lift buses).
- Training directly related to providing school-age care services to children with disabilities (e.g. training on health-related procedures such as tube feedings).
- Sign language interpreters.

Q: Can Minnesota Statutes, section 124D.22 revenue be used to pay for special education or special services?

A: No. School-age care revenue (Minn. Stat. 124D.22) may not be used for special education or special services required by a child's IEP or IFSP.