2025-26 Guidance for Documentation of a Tuition Cost Rate for Public Online Programs, Including Online Programs in Public Charter Schools

COLORADO
Department of Education

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The purpose of the application for documentation of a tuition cost rate for a public online program is to provide a means for public online programs to submit education staff and budget cost line-item data necessary for the Department to calculate a tuition cost rate.

Application Qualifications

Each tuition cost application must include staff employed in the following job codes:

1) Job Code 202-Special Education Teacher who is appropriately licensed and endorsed in special education appropriate for the student disabilities served in the program. A one-teacher public online program cannot employ a special education teacher on temporary status (TEE) who is not fully licensed and appropriately endorsed in special education.

2) Job Code 102-Special Education Director who is appropriately licensed and endorsed in Director of Special Education. This may be a full or part-time director employed by the public online program or a director employed on a contractual basis; or Job Code 104-Instructional Supervisor who is appropriately licensed and endorsed in special education appropriate for the student disabilities served in the program.

Staff employed in positions requiring a CDE license will only be included in the tuition cost calculation if they hold a CDE license and endorsement appropriate for the job code/staff title. All education costs reported in the application are proportionate to students identified with a disability and must be expended (spent or purchased) within the school year of the application. It is not appropriate to report expenses if activities are not fulfilled or items are not purchased within the school year of the application.

Statutory Authority

The Exceptional Children's Educational Act (ECEA) contains provisions related to costs for educating students with disabilities who enroll in and attend a public online program.

ECEA 9.03(1)(a) Eligible Disabilities: Vision Impairment, Hearing Impairment, Deaf-Blindness, Serious Emotional Disability, Autism Spectrum Disorder, Traumatic Brain Injury, Multiple Disabilities, or Intellectual Disability.

ECEA 9.03(1)(b) Indicators of Intensity and Duration of Services:
(9.03)(1)(b)(i) For schools or programs serving a broad range of children with and without disabilities, tuition shall be owed only for those children with disabilities identified in Section 9.03(1)(a) whose program intensity and duration of services differ significantly from the intensity and duration of services provided by the school or program to children with disabilities not included in Section 9.03(1)(a).

9.03(1)(b)(ii) For schools or programs designed primarily to serve children with disabilities which provide an intensity and duration of services that differ significantly from other programs in the administrative unit of attendance, tuition shall be owed for all students listed in Section 9.03(1)(a).

ECEA 9.05(2)(c) Additional Contract for Contracts Involving Speech-Language Instruction and/or Related Services
The costs of direct speech-language instruction and related services shall not be included in the online program's tuition cost rate. Instead, the cost of those services may be added to the total tuition cost amount. When a child's IEP specifies speech-language instruction and/or related services, the tuition contract must contain the following elements: (refer to 9.05(2)(c)(i) through 9.05(2)(c)(vi)

9.05(2)(c)(vii) If speech-language instruction and/or related services associated with Child Find are being claimed, then such instruction and/or related services must be included in the online program's tuition cost rate.

For additional information and statutory requirements, refer to ECEA Rules, sections 9.03 Responsibility for Tuition Costs, and 9.06 Documentation of Tuition Costs.

General Application and Data Entry Requirements

The tuition cost application contains formatted electronic Excel forms that require the user to type data into fillable cells. It is not intended for handwritten entry. The application is comprised of eleven tabs that include a program identification tab, three tabs for staff workbook forms, three tabs for program cost forms, a tab for revenues, two tabs for calculating the tuition cost rate, and a reference tab that describes each job code that appears in the dropdown field on each staff workbook form.

Data reported in the staff workbook forms are interactive with the program costs forms containing summary staff FTE, base salaries, and employee benefits amounts. Individual data reported in the staff workbook forms will automatically be summarized by job code categories and autofill in the corresponding job code categories in the program costs forms. The FTE, base salaries, and employee benefits fields in the program costs forms are non-editable and cannot be typed into.

General Requirements

- To determine if a cost should be reported as SPED vs. Reg Ed, ask if the cost would be necessary if there were no SPED students in the school. If yes, it should be reported as a Reg Ed cost on tab 7. Alternatively, ask if the cost is generated by the student's Reg ED or SPED program.

- Avoid the use of acronyms when specifying details for purchased services and revenues.

- **NOTE:** Attempting to unprotect the application file or altering it in any way may disqualify the application from being reviewed. Contact the Tuition Cost Administrator for assistance at Schmit_L@cde.state.co.us or 720-916-6123.

Order of Data Entry

The application must be filled out in the same order as the tabs appear from left to right at the bottom of the Excel file. The tab numbers and names, along with the name of the corresponding form and its purpose, are provided in the table below.

There are instructions within this document for the completion of each tab. Please refer to these sections for detailed guidance.

Tab #	Tab Name	Name of Form	Purpose of Form
1	Program ID	Program Identification	Use to provide contact information, signature approval, and data necessary for tuition cost rate calculations.
2	Staff Special Education	Staff Workbook – Special Education Instructional and Support	Use to enter data on all instructional and support staff positions summarized in the Special Education Program Instructional and Support Costs forms
3	Staff Regular Education Admin	Staff Workbook – Regular Education and Administration	Use to enter data on all regular education and administration staff positions summarized in the Regular Education and Other Educational Program Costs form
4	Staff General Category	Staff Workbook – General Category Codes	Use to enter data on staff positions summarized in general category codes
5	Costs SPED Instructional	Special Education Program Costs – Instructional	Use to summarize costs for all special education instructional services
6	Costs SPED Support	Special Education Program Costs – Support	Use to summarize costs for all special education support services

Tab #	Tab Name	Name of Form	Purpose of Form
7	Costs Regular Ed Other	Regular Education and Other Educational Program Costs	Use to summarize costs for all regular and other educational programs
8	Revenues	Education Program Revenues	Use to summarize education program revenues
9	Tuition Cost Calculation 1	Calculation of Tuition Cost Rate for Public Online Programs Option 1	Use to calculate a tuition cost rate for public online programs with high percentages of students with disabilities
10	Tuition Cost Calculation 2	Calculation of a Tuition Cost Rate for Public Online Programs Option 2	Use to calculate a tuition cost rate for public online programs with low percentages of students with disabilities
11	Job Codes	N/A	Reference tab so that all job codes with titles and descriptions can be easily accessed.

Color Code Guide for Cells in Application

Many of the cells in the application are non-fillable and are autofilled based on data provided in the staff workbook forms. **Light green cells are the only fillable cells.** Below is a table that provides the functionality for each cell color.

Cell Color	Functionality
No Color	Locked cell, no data entry allowed. Data summarized and pulled from staff workbooks or from rows within a worksheet. For accessibility and aesthetic purposes, N/A appears in some of the white cells.
Light Orange	Non-editable cell, no data entry allowed. Indicates subtotal or total amounts.
Light Green	Fillable cell, data entry allowed. Enter data/amounts relevant to the category or cost item.

| Light Grey | Locked cells, no data entry allowed. For accessibility purposes, N/A appears in each of these cells. |

Staff Data Elements and Definitions for Completing Staff Workbook Forms

- **Job Code/Staff Title:** Unique job code and title per the specific duties and responsibilities of an assignment. The job codes/staff titles contained within the application are consistent with job codes/staff titles reported in all special education data collections, per the CDE Chart of Accounts. Allowable job codes/staff titles are those appropriate for public online programs serving students with a disability.

- **First Name:** The first name of the staff reported in the job code/staff title.

- **Last Name:** The last name of the staff reported in the job code/staff title.

- **Social Security Number:** A nine-digit number, unique to each individual, used to verify the appropriate CDE license/endorsement for the reported job code/staff title. **Input only the last four digits of the social security number**.

- **FTE:** The number of total hours worked divided by the maximum number of compensable hours in a full-time schedule. An FTE of 1.00 is equivalent to a full-time position. If the staff's hire is later than the beginning date of the program, the FTE must be prorated in accordance with the actual hire date. If staff has multiple assignments, separate records are reported for each job code/staff title. Each job code/staff title record must contain the FTE attributed to that assignment.

- **Base Salary/Contract Amount if Purchased Services:** The annual contract salary an individual is paid excluding the amount of employee benefits. Salary must be prorated per the reported FTE based on the actual hire date. If staff has multiple assignments, separate records are reported for each job code/staff title. Each job code/staff title record must contain the portion of salary attributed to that assignment. If the reported job code is for a purchased service, enter the total dollar amount of the contract in this field.

- **Employee Benefits Definition:** The annual compensation provided to employees including social security, group insurance (health, dental, and life), unemployment/workers compensation, pension plan, etc.

Social Security Numbers: The last four digits of the social security number for each staff member is required. A tuition cost application is considered "incomplete" if the last four digits of the staff social security number is not provided.

NOTE: The CDE Administrator responsible for the Documentation of a Tuition Cost Rate for Public Online Programs applications will use the provided social security numbers to verify CDE licensing records in Educator Licensing's online data system. Only those staff who hold a valid and appropriate CDE license, if required for the job code category, will be approved for inclusion in the tuition cost rate calculation.

Tab 1 Instructions: Program Identification

Online Program Information

- **Name of Public Online Program:** Enter the name of the public online program for which the tuition cost application is being submitted.

- **Administrative Unit:** Enter the name of the administrative unit in which the public online program operates. An administrative unit is a school district, board of cooperative services, multi-district administrative unit, or the Colorado Charter School Institute, providing educational services to students identified with a disability.

- **Authorizing School District:** Enter the name of the local school district in which the public online program operates.

- **Address:** Enter the physical address of the public online program.

- **Contact Person:** Enter the first and last name of the contact person responsible for the submission of the public online program tuition cost application. This is the person CDE will contact if there are questions or concerns with the tuition cost application.

- **Phone Number:** Enter the 10-digit phone number of the contact person.

- **Email Address:** Enter a valid email address for the contact person.

- **Number of Program Days for the School Year:** Enter the number of program days the public online program operates its school year program. Typically, this is 180 days.

- **School Year Begin Date:** Enter the beginning date of the school year program. This must include the actual month and date the program begins.

- **School Year End Date:** Enter the end date of the school year program. This must include the actual month and date the program ends.

- **Estimated Average Number of Students (both regular and special education) to be served in the school year for which the tuition cost application is being submitted:** Enter the estimated number of all students enrolled in the public online program's school year program.

- **Estimated Average Number of Students with Disabilities to be served in the school year for which the tuition cost application is being submitted:** Enter the estimated number of students with disabilities enrolled in the online program's school year program.

- **Comment Box (optional):** Use to provide additional information for any of the fillable fields found on each tab or to provide feedback that may be relevant to review of the application. Avoid the use of acronyms.

Certification of Information by Online Program

- **Signature:** Provide the original signature of the person at the public online program responsible for the tuition cost application. By signing this form, the public online program representative certifies that the information contained in the tuition cost application is, to the best of his/her knowledge, complete and accurate.

- **Date:** Provide the date of approval by the person at the public online program responsible for the tuition cost application.

- **Title:** Provide the title of the person at the public online program responsible for the tuition cost application.

Certification of Information by Director of Special Education of Administrative Unit of Attendance

- **Signature:** Provide the original signature of the Director of Special Education at the administrative unit in which the public online program operates and who is responsible for the tuition cost application. By signing this form, the Director of Special Education certifies that staff data contained in the forms is supported by detailed staff FTEs and salaries in the staff workbooks and are reasonably consistent with the ratios for the administrative unit, that the budgeted costs and revenues accurately reflect the special education budget for the public online program, and that all revenue sources have been identified.

- **Date:** Provide the signature date of the administrative unit's Director of Special Education.

Tabs 2 & 3 Instructions: Staff Workbooks for SPED Instructional/Support and Regular Education/Administration

Enter the following data for each staff member:

- Job Code (drop-down) - select the job code appropriate for the assignment from the drop-down list

- First Name

- Last Name

- Social Security Number - enter the last four digits of the 9-digit SSN (necessary for CDE Administrator to verify licensing records). A tuition cost application is considered "incomplete" if the last four digits of the staff social security number is not provided.

- FTE

- Base Salary/Contract Amount if Purchased Services

- Employee Benefits – leave blank for purchased services providers, as benefits should be included in the contract amount

- CDE License (or TEE-Temporary Educator Eligibility, allowed for instructional and support special education staff only) - enter the staff's CDE license information

    o Type - the staff's license type (TCH-teacher, SSP-special service provider, ADM-administrator, TEE-temporary, etc.)

    o Endorsement - the endorsement on the staff's license (Special Education Generalist, Director of Special Education, etc.)

    o Expiration Date - the expiration date of the staff's license in mm/dd/yyyy format

    o Indicate N/A in the Type field if a CDE license is not required for the job code

Tab 4 Instructions: Staff Workbook for General Category Codes

The general category codes that appear in the dropdown provided in this staff workbook form are as follows:

- 200PS-Personal Services (autofills on tab 5_Instructional Costs form, Instructional Purchased Services section)

- 300-Other Professionals (autofills on tab 6_Support Costs form, Staff Title section)

- 300PS-Other Professionals (autofills on tab 6_Support form, Support Purchased Services section)

Enter the following data for each staff member:

- General Category Code (drop-down) - select the general category code appropriate for the assignment from the drop-down list

- Staff Title **(Required)** - enter the title of the position assignment

- First Name

- Last Name

- Social Security Number - enter the last four digits of the 9-digit SSN (necessary for CDE administrator to verify licensing records). A tuition cost application is considered "incomplete" if the last four digits of the staff social security number is not provided.

- FTE

- Base Salary/Contract Amount if Purchased Services

- Employee Benefits – leave blank for purchased services providers, as benefits should be included in the contract amount

- CDE License - enter the staff's CDE license information
  - Indicate N/A in the Type field if a CDE license is not required for the job code/staff title

NOTE: Due to the uniqueness of the positions reported in the tab for general category codes, staff cannot be assigned to a specific job code category. **A specific staff title is required for each staff assigned to a general category code.** The CDE administrator will review the staff title for each staff reported in a general category code to determine if a CDE license is required.

Tab 5 Instructions: Special Education Program Instructional Costs

This tab is for section one of special education costs that summarizes the instructional costs for the special education program.

Instructional Staff Title

Fields for Salaried Instructional Staff: The total FTE, base salaries, and employee benefits amount per job code categories will autofill based on the individual data reported in the Instructional and Support staff workbook on tab 2. The FTE, base salaries, and employee benefits fields in the Instructional Cost form on tab 5 are non-editable fields.

Subtotal Instructional: The sum of salaried staff FTE, base salaries, and employee benefits will autofill based on the individual amounts in the instructional section.

Instructional Purchased Services

Personal Services: The total FTE and base salaries amount will autofill based on the individual data reported in the General Category Codes staff workbook on tab 4. This category includes staff identified as personal services who, due to the uniqueness of their position, cannot be assigned to an existing job code/staff title. Individual staff titles must be provided in the text box in the staff workbook. Depending on the title of the assignment, CDE licensing requirements may apply.

Staff Travel: Enter the cost of staff travel for instructional staff. Staff travel may include budgeted amounts for travel, registration/entrance fees, or mileage.

Other Special Education Instructional Services Purchased from the AU of Attendance: Enter the cost of these services and provide detail on the specific other instructional services purchased from the administrative unit of attendance, including the individual cost amount attributed to each service.

Total Other Special Education Instructional Services Purchased from the AU of Attendance: The sum of other special education instructional services purchased from the administrative unit of attendance will autofill based on the amounts specified.

Subtotal Instructional Purchased Services: The sum total of purchased services staff FTEs, base salaries, and costs will autofill based on the individual amounts in the instructional purchased services section.

Other Instructional Costs

Supplies & Materials: Enter the cost of instructional supplies and materials specific to students identified with a disability. To determine if a cost should be reported as SPED vs. Reg Ed, ask if the cost would be necessary if there were no SPED students in the school. If yes, it should be reported as a Reg Ed cost on tab 7. Alternatively, ask if the cost is generated by the student's Reg ED or SPED program.

Specialized Equipment (attach itemized description): Enter the cost of instructional specialized equipment specific to students identified with a disability. If a cost amount for specialized equipment is reported, you must submit a supplemental attachment identifying each type of specialized equipment including the individual cost amount.

Subtotal Other Instructional Costs: The sum of other instructional costs will autofill based on the individual amounts in the Other Instructional Costs section.

Total Instructional: The sum total of all FTEs, base salaries/costs, and employee benefits will autofill based on the amounts included in Section I: Instructional.

Tab 6 Instructions: Special Education Program Support Costs

This tab is for section 2 of special education costs that summarizes the support costs for the special education program.

Staff Support

Fields for Salaried Support Staff: The total FTE, base salaries, and employee benefits amount per job code categories will autofill based on the individual data reported in the Instructional and Support staff workbook on tab 2. The FTE, base salaries, and employee benefits fields in the Support Cost form are non-editable fields.

Subtotal Support: The sum of salaried staff FTE, base salaries, and employee benefits will autofill based on the individual amounts in the Support section.

Support Purchased Services

Fields for Purchased Service Staff: The total FTE and base salaries amount of purchased services staff per job code categories will autofill based on the individual data reported in the Instructional and Support staff workbook on tab 2.

Other Professionals: The total FTE and base salaries amount will autofill based on the individual data reported in the General Category Codes staff workbook on tab 4. This category includes staff identified as other professionals who, due to the uniqueness of their position, cannot be assigned to an existing job code/staff title. **Individual staff titles must be provided in the text box in the staff workbook.** Depending on the title of the assignment, CDE licensing requirements may apply.

Staff Travel: Enter the cost of staff travel for support staff. Staff travel may include budgeted amounts for travel, registration/entrance fees, or mileage.

Other Special Education Support Services Purchased from the AU of Attendance: Enter the cost of these services and provide detail on the specific support services purchased from the administrative unit of attendance, including the individual cost amount attributed to each service.

Total Other Special Education Support Services Purchased from the AU of Attendance: The sum of other special education support services purchased from the administrative unit of attendance will autofill based on the amounts specified.

Subtotal Support Purchased Services: The sum total of purchased services staff FTEs, base salaries, and costs will autofill based on the individual amounts in the Support Purchased Services section.

Other Support Costs

Supplies & Materials: Enter the cost of support supplies and materials specific to students identified with a disability. To determine if a cost should be reported as SPED vs. Reg Ed, ask if the cost would be necessary if there were no SPED students in the school. If yes, it should be reported as a Reg Ed cost on tab 7. Alternatively, ask if the cost is generated by the student's Reg ED or SPED program.

Specialized Equipment (attach itemized description): Enter the cost of specialized support equipment specific to students identified with a disability. If a cost for specialized equipment is reported, you must submit a supplemental attachment identifying each type of specialized equipment including the individual cost amount.

Subtotal Other Support Costs: The sum of supplies, materials, and specialized equipment will autofill based on the individual amounts in the Other Support Cost section.

Total Support: The sum total of all FTEs, base salaries/costs, and employee benefits will autofill based on the amounts included in Section II: Support.

Total Instructional & Support: The total of all FTEs, base salaries/costs, and employee benefits will autofill based on the amounts included in the Instructional and Support Program Costs forms on tab 5 and 6, respectively.

Grand Total Instructional & Support Costs: The grand total amount of all base salaries/costs and employee benefits will autofill based on the amounts in the Total Instructional & Support summary row. The Grand Total Instructional & Support Costs amount in the Support Program Costs form is the amount that will autofill in Row 1 of the tuition cost rate calculation forms on tabs 9 and 10.

Tab 7 Instructions: Regular Education and Other Educational Program Costs

Administration Staff

Salaries: The total FTE, base salaries, and employee benefits amount will autofill based on the individual data reported in the Regular Education and Administration staff workbook on tab 3. The FTE, base salaries, and employee benefits amount for administration staff are proportionate to the special education program operated by the public online program and are typically not full-time. The FTE, base salaries, and employee benefits fields in the Administration section of the Regular Education and Other Educational Program Costs form are non-editable fields.

Staff job codes autofilled in the row for salaries in the administration category are:

- 322 Administrative/Executive Assistant
- 323 Admissions Officer
- 329 Benefits Specialist
- 344 Personnel Officer
- 380 System Administration
- 381 System Development
- 382 System Support
- 502 Human Resources/Personnel
- 506B - General Office/Secretary

- 509 Office Manager/Supervisor

- 515 Records Clerk/Data Entry

Staff Travel: Enter the cost of staff travel for administration staff proportionate to the special education program operated by the public online program. Staff travel may include budgeted amounts for travel, registration/entrance fees, or mileage.

Communication: Enter the cost of communication for administration staff, typically telephone, facsimile services, and postage, proportionate to the special education program operated by the public online program.

Legal Services: Enter the cost of legal services incurred by the public online program proportionate to the special education program in the following areas:

- Policy and Procedural Manuals

- Staff and Student Handbooks/Contracts

- HIPAA Policy and Practice Guidelines

- Public Relations/Program Awareness

Insurance and Bonding: Enter the cost of insurance and bonding premiums proportionate to the special education program operated by the public online program.

Board Expenses: Enter the cost of local board expenses proportionate to the special education program operated by the public online program.

Other Administrative Services Purchased from the AU of Attendance: Enter the cost of these services and provide detail on the specific other administrative services purchased from the administrative unit of attendance, including the individual cost amount attributed to each service.

Total Other Administrative Services Purchased from the AU of Attendance: The sum of other administrative services purchased from the administrative unit of attendance will autofill based on the amounts specified.

Subtotal Administration: The sum of salaried staff FTE, base salaries/costs, and employee benefits will autofill based on the individual amounts in the Administration section.

Occupancy Costs (attach itemized description of how costs were determined): Includes applicable proportionate costs of the special education program operated by the public online program.

Subtotal Occupancy Costs: The amount of occupancy costs reported in the Occupancy Costs section.

Regular Education Staff Section

Staff Salaries: The total FTE, base salaries, and employee benefits amount will autofill based on the individual data reported in the Regular Education and Administration staff workbook on tab 3. The FTE, base salaries, and employee benefits amount for administration staff are proportionate to the special education program operated by the public online program. The FTE, base salaries, and employee benefits fields in the Regular Education and Other Educational Program Costs form are non-editable fields.

Communication: Enter the cost of communication for regular education staff, typically telephone, facsimile services, and postage, proportionate to the special education program operated by the public online program.

Textbooks: Enter the cost of regular education textbooks proportionate to the special education program operated by the public online program.

Curriculum (attach itemized description): Enter the cost of regular education curriculum proportionate to the special education program operated by the public online program. If a cost amount for regular education curriculum is reported, you must submit a supplemental attachment identifying each type of regular education curriculum including the individual cost amount. Curriculum costs must be prorated over the life of the course.

Equipment (attach itemized description): Enter the cost of regular education equipment proportionate to the special education program operated by the public online program; typically this would be the expense of a copy machines or other equipment in support of the online program. If a cost amount for equipment is reported, you must submit a supplemental attachment identifying each type of equipment including the individual cost amount. Equipment costs must be prorated over the life of the equipment.

Equipment Lease: Enter the lease cost of regular education equipment proportionate to the special education program operated by the public online program; typically this would be the expense of a copy machines or other equipment in support of the online program.

Equipment Repair and Maintenance: Enter the cost of regular education equipment repair and maintenance proportionate to the special education program operated by the public online program. Typically, this would be the repair and maintenance cost of a copy machine or other equipment in support of the online program.

Staff Travel: Enter the cost of staff travel for regular education staff proportionate to the special education program operated by the public online program. Staff travel may include budgeted amounts for travel, registration/entrance fees, or mileage.

Staff Development: Enter the cost of staff development activities provided to regular education staff reported in the tuition cost application that are applicable to services and programs for students identified with a disability.

Subtotal Regular Education: The sum of salaried staff FTE, base salaries/costs, and employee benefits will auto-fill based on the individual amounts in the Regular Education section.

Total Regular Education and Other Education Costs: The total of all FTEs, base salaries/costs, and employee benefits will auto-fill based on the amounts included in the Regular Education and Other Educational Program Costs form on tab 7.

Grand Total Regular Education and Other Education Costs: The grand total amount of all base salaries/costs and employee benefits will auto-fill based on the amounts in the Total Regular Education and Other Education Costs summary row. The Grand Total Regular Education and Other Education Costs amount in the Regular Education and Other Educational Program Costs form is the amount that will auto-fill in row 4 of the tuition cost rate calculation form on tab 9.

Tab 8 Instructions: Education Program Revenues

Special Education Revenues

Exceptional Children's Educational Act (ECEA): Enter the amount of ECEA revenues attributed to the estimated average number of students with disabilities to be served in the school year of the tuition cost application.

Part B of the Individual with Disabilities Education Act (IDEA): Enter the amount of IDEA revenues attributed to the estimated average number of students with disabilities to be served in the school year of the tuition cost application.

Other Special Education Revenues: Enter the amount of other special education revenues attributed to the estimated average number of students with disabilities to be served in the school year of the tuition cost application.

Total Other Special Education Revenues: The sum of other special education revenues will autofill based on the amounts specified.

Total Special Education Revenues (ECEA, IDEA & other SPED revenues): The total special education revenues will autofill based on the individual amounts in the special education revenues section. This amount will autofill in row 2 of the tuition cost rate calculation forms on tabs 9 and 10.

Other Education Revenues - not including PPR or UPK: Enter the total amount of other education revenues not including per pupil revenue or universal pre-kindergarten revenue.

Total Other Education Revenues: The total other education revenues will autofill based on the individual amounts in the other education revenues section. This amount will autofill in row 5 of the tuition cost rate calculation form on tab 9.

Grand Total Education Program Revenues: The grand total amount will autofill based on the amounts provided in the special education and other education revenue sections on the form.

Tab 9 Instructions: Calculation of a Tuition Rate for Public Online Programs Option 1

This is the final form in the tuition cost application used to calculate the daily tuition cost rate per student with disabilities served at a public online program. Option 1 is for programs with high percentages of students with disabilities.

Tuition Cost Rate Calculation

Section 1

This section is used for reporting costs and revenues before applying per pupil revenue (PPR) or universal pre-kindergarten (UPK) revenue. A total amount and a per pupil amount is provided for each cost and revenue source.

ROW 1: Total special education costs (Instructional & Support) - total cost amount is autofilled from the SPED support costs form on tab 6.

ROW 2: Total special education revenues - total revenue amount is autofilled from the revenues form on tab 8.

ROW 3: Total special education costs above applicable revenues - amount is autofilled by subtracting the total special education revenue amount in row 2 from the total special education cost amount in row 1.

ROW 4: Total regular education and other education costs - total cost amount is autofilled from the regular and other education costs form on tab 7.

ROW 5: Total other education revenues - total revenue amount is autofilled from the revenues form on tab 8.

ROW 6: Total regular education and other education costs above other education revenues - amount is autofilled by subtracting the other education revenue amount in row 5 from the total regular education and other education costs amount in row 4.

ROW 7: Total education costs (special ed, regular ed and other ed) above special education and other education revenues - amount is autofilled by adding the total special education costs above special education revenues amount in row 3 to the total regular education and other education costs above other education revenues amount in row 6.

Section 2:

This section identifies and applies per pupil revenue (PPR) or universal pre-kindergarten (UPK) revenue.

ROW 8: State minimum per pupil revenue (PPR) or universal pre-kindergarten revenue (UPK) - CDE administrator enters the amount of the state minimum PPR or UPK received for each student

ROW 9: Total regular education and other education costs above other education revenues – amount is autofilled using the per pupil amount for total regular education and other education costs above other education revenues in row 6.

ROW 10: Per pupil revenue (PPR) or universal pre-kindergarten (UPK) revenue minus total per pupil regular education and other education costs above other education revenues. This is the remaining per pupil revenue (PPR) or universal pre-kindergarten (UPK) revenue to apply to total per pupil special education costs above special education revenues - amount is autofilled by subtracting the total regular education and other education costs above other education revenues in row 6 (row 9 references the same amount in row 6) from the per pupil revenue (PPR) or universal pre-kindergarten (UPK) revenue in row 8.

Row 11: Special education percentage of per pupil revenue (PPR) as revenue against special education costs – amount is autofilled by dividing the per pupil revenue (PPR) or universal pre-kindergarten (UPK) revenue minus total per pupil regular education and other education costs above other education revenues in row 10 by the per pupil revenue (PPR) or universal pre-kindergarten (UPK) revenue in row 8.

Section 3:
This section is used for calculation of a daily tuition cost rate.

Row 12: Total per pupil special education costs above per pupil special education revenues – amount is autofilled by subtracting the per pupil amount for total special education revenues in row 2 from the per pupil amount for total special education costs in row 1.

Row 13: Remaining per pupil amount (PPR) or universal pre-kindergarten (UPK) revenue to apply to total per pupil special education costs above special education revenues – amount is autofilled by subtracting the total regular education and other education costs above other education revenues in row 6 (row 9 references the same amount in row 6) from the per pupil revenue (PPR) or universal pre-kindergarten (UPK) revenue in row 8. The total amount in row 13 is the same amount in row 10.

ROW 14: Total per pupil special education costs above special education revenues minus the remaining per pupil revenue. This is the unreimbursed special education costs per pupil – amount is autofilled by subtracting the remaining per pupil revenue (PPR) or universal pre-kindergarten (UPK) revenue to apply to total per pupil special education costs above special education revenues in row 13 from the total per pupil special education costs above per pupil special education revenues in row 12.

ROW 15: Estimated average number of students with disabilities - the estimated average number of students with disabilities to be served in the public online program for the school year is autofilled from the Program Identification form on tab 1.

ROW 16: Number of program days for the school year - the number of program days the public online program operates its school year program is autofilled from the Program Identification form on tab 1.

ROW 17: Daily tuition cost per student with disabilities - the daily tuition cost rate per student with disabilities is autofilled by dividing the total per pupil special education costs above special education revenues minus the remaining per pupil revenue in row 14 by the number of program days in row 16.

Tab 10 Instructions: Calculation of a Tuition Rate for Public Online Programs Option 2

This is the final form in the tuition cost application used to calculate the daily tuition cost rate per student with disabilities served at a public online program. Option 2 is for programs with low percentages of students with disabilities.

Tuition Cost Rate Calculation

ROW 1: Total special education costs (Instructional & Support) - total cost amount is autofilled from the SPED support cost form on tab 6

ROW 2: Total special education revenues - total revenue amount is autofilled from the revenues form on tab 8

ROW 3: Total special education costs above applicable revenues - amount is autofilled by subtracting the total special education revenue amount in row 2 from the total special education cost amount in row 1

ROW 4: 50 Percent of special education costs above applicable revenues - amount is autofilled by dividing in half the total special education costs above applicable revenues amount in row 3

ROW 5: Estimated average number of students with disabilities - the estimated average number of students with disabilities to be served in the public online program for the school year is autofilled from the Program Identification form on tab 1

ROW 6: Adjusted special education cost per student with disabilities - amount is autofilled by dividing the 50 percent of total special education costs above applicable revenues amount in row 4 by the estimated average number of students with disabilities to be served in the public online program in row 5

ROW 7: Number of program days for the school year - the number of program days the public online program operates its school year program is autofilled from the Program Identification form on tab 1

ROW 8: Daily tuition cost per student with disabilities - the daily tuition cost rate per student with disabilities is autofilled by dividing the adjusted special education cost per student with disabilities amount in row 6 by the number of program days the public online program operates its school year program in row 7

Tab 11: Job Codes

Job Codes and Titles for Completing Staff Workbook Forms

Below are definitions and tables that contain the duties and responsibilities of each job code/staff title contained in the tuition cost application. A dropdown menu for job codes is provided in each staff workbook form that provides the job codes applicable to the individual form.

Administrator Job Codes

An administrator is an individual who performs responsibilities associated with executive management, administrative leadership and organization direction, and is responsible for developing, directing, and interpreting policies or regulations.

Administrator	Job Title	Job Description	Cost Type
102	Special Education Director	Performs high-level executive management functions in the areas of administration and instruction.	Support
104A or 104B	Assistant Director of Special Education or Special Education Supervisor	Performs professional management, administrative, research, analytical, and/or supervisory services for a senior executive. This includes personnel responsible for services such as evaluation, teacher development, dissemination, and curriculum development.	Support

Professional Instructional Job Codes

Performs duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) including skills in the field of education or educational psychology.

There are three sub-categories for professional instructional job codes. They are classroom instruction, instructional support, and other support.

Professional Instructional: Classroom Instruction	Job Title	Job Description	Cost Type
200PS	Personal Services	General Category Code. If personal services pertains to staff, a specific staff title must be provided in the staff workbook.	Instructional Purchased Services
201	Teacher, Regular	Provides learning experiences and care to students during a particular time period or in a given discipline.	Regular Education
202	Teacher, Special Education	Provides learning experiences and care to special education students during a particular time period or in a given discipline.	Instructional
202A	Specialty Teacher, Physical Education	Provides learning experiences and care to special education students during a particular time period scheduled for physical education instruction.	Support
202B	Specialty Teacher, Art	Provides learning experiences and care to special education students during a particular time period scheduled for art instruction.	Support
202C	Specialty Teacher, Music	Provides learning experiences and care to special education students during a particular time period scheduled for music instruction.	Support
202D	Specialty Teacher, Family Consumer	Provides learning experiences and care to special education students during a particular time period scheduled for family consumer/home economics instruction.	Support
202E	Specialty Teacher, Industrial Arts/Technology Education	Provides learning experiences and care to special education students during a particular time period scheduled for industrial arts/technology education instruction.	Support
204	Teacher, Permanent Substitute	Provides learning experience and care to students during a particular time period or in a given discipline as a temporary substitute for the regular classroom teacher.	Regular Education

Professional Instructional: Instructional Support	Job Title	Job Description	Cost Type
211	Counselor	Guides individuals, families, groups, and communities by assisting them in problem-solving, decision-making, discovering meaning, and articulating goals related to personal, educational, and career development.	Regular Education

Professional Instructional: Other Support	Job Title	Job Description	Cost Type
231 or 231PS	Audiologist	Provides services including 1) identification of individuals with hearing loss; 2) determination of the range, nature, and degree of hearing loss, including referral for medical or other professional attention; 3) provision of habilitating activities such as language habilitation, auditory training, speech reading (lip reading), hearing evaluation, and speech conservation; 4) creation and administration of programs for prevention of hearing loss; 5) counseling and guidance of students, parent/guardians, and teachers regarding hearing loss; and 6) determination of an individual's need for group and individual amplification, selecting and fitting an appropriate aid, and evaluating the effectiveness of amplification.	Support or Support Purchased Services
233 or 233PS	School Nurse, Registered Nurse	Directs school health services and provides nursing services for students, and who is licensed and properly endorsed in accordance with state law.	Support or Support Purchased Services

Professional Instructional: Other Support	Job Title	Job Description	Cost Type
234 or 234PS	Occupational Therapist	Provides services that address the functional needs of an individual relating to self-help skills, adaptive behavior and play, and sensory, motor, and postural development. These services are designed to improve the individual's functional ability to perform tasks in the home, school, and community settings and include: 1) identification assessment and intervention; 2) adaptation of the environment, and selection, design, and fabrication of assistive and orthodontic devices to facilitate the development of functional skills, and 3) prevention or minimization of the impact of initial or future impairment, delay in development, or loss of functional ability.	Support or Support Purchased Services
235 or 235PS	Physical Therapist	Performs activities including physical methods of treatment and rehabilitation without the use of drugs or surgery.	Support or Support Purchased Services
236 or 236PS	Psychologist	Evaluates and analyzes students' behavior by measuring and interpreting their intellectual, emotional, and social development, and diagnosing their educational and personal problems.	Support or Support Purchased Services
237 or 237PS	Social Worker	Provides social services for clients who may be individuals, families, groups, communities, organizations, or society in general. Social workers help individuals increase their capacities for problem solving and coping, and help obtain needed resources, facilitate interactions between individuals and their environments, make organizations responsible to individuals, and influence social policies.	Support or Support Purchased Services

Professional Instructional: Other Support	Job Title	Job Description	Cost Type
238	Speech-Language Pathologist	Diagnoses specific speech or language impairments and provides speech language services for the habilitation or prevention of communicative impairments and provides counseling and guidance to parents, children/students, and teachers, regarding speech and language development.	Instructional

Professional Other Job Codes

Individuals who perform managerial or supervisory activities or perform assignments requiring a high degree of knowledge and skills which have been obtained through advanced education, training, or experience but not requiring skills in the field of instructional education.

There are two sub-categories for professional other job codes. They are professional support and computer technology.

Professional Other: Professional Support	Job Title	Job Description	Cost Type
300 or 300PS	Other Professionals	General Category Code. A specific staff title must be provided in the staff workbook.	Support or Support Purchased Services
322	Administrative/Executive Assistant	Performs professional activities assisting an executive officer in directing and managing the functions of a school or system.	Administration
323	Admissions Officer	Examines academic records of students to determine eligibility of graduation or for entrance to school.	Administration
329	Benefits Specialist	Organizes and provides information to employees about organizational fringe benefits.	Administration

Professional Other: Professional Support	Job Title	Job Description	Cost Type
344	Personnel Officer	Performs activities concerned with staff recruitment, selection, training, and assignment. This includes maintaining staff records, working with administrators in developing pension and insurance plans, and maintaining employer-employee harmony and efficiency through negotiations and internal public relations efforts.	Administration

Professional Other: Computer Technology	Job Title	Job Description	Cost Type
380	System Administration	Personnel whose primary function is the technical oversight of a particular hardware/software system. This might also involve personnel supervision (e.g., Network Administrator, Data Base Administrator, Operating System Administrator, Technology Administrator - small district, Specialized Software Administrator - transportation, library, student information, etc.).	Administration
381	System Development	Primary functions are analysis, design, development, and implementation of software solutions (e.g., Programmers - web, data, applications, telecommunications, etc.; System Analysts/Designers, Project Coordinators).	Administration
382	System Support	Primary functions are to install, configure and maintain hardware and software and provide training and support for users of them (e.g., Desktop Support, Trainers, Computer Operator, Computer Technician, Applications Support Specialist, Specialized Software Support - transportation, library, student information, etc.; Installers - wiring, telecommunications, Instructional Technology Support.	Administration

Office/Administrative Support Job Codes

Performs activities associated with data collection, recording and retrieval, preparing, transferring, systematizing, or preserving communications, records, and transactions.

Office/Admin Support	Job Title	Job Description	Cost Type
502	Human Resources/Personnel	Performs activities supporting personnel functions for an organization.	Administration
506A	General Office/Secretary	Perform such activities as preparing, transcribing, systematizing, or preserving written communication and reports or operating mechanical equipment (e.g., computers, facsimile machines, typewriters, calculators, and word processing equipment); receiving, storing, and dispensing supplies, materials, and equipment.	Support
506B	General Office/Secretary	Perform such activities as preparing, transcribing, systematizing, or preserving written communication and reports or operating mechanical equipment (e.g., computers, facsimile machines, typewriters, calculators, and word processing equipment); receiving, storing, and dispensing supplies, materials, and equipment.	Administration
509	Office Manager/Supervisor	Coordinates office services such as personnel, budget preparation and control, housekeeping, records control, and special management activities.	Administration
515	Records Clerk/Data Entry	Establishes and maintains an adequate and efficient system for controlling records (e.g., registration, admission, attendance, IEPs) for an organization. May include data entry into an established database.	Administration

Submission of Application

The application is submitted through the Exceptional Student Services Unit (ESSU) Data Management System (DMS), Fiscal Tab. Personally identifiable information (PII) is contained within the application that must be protected. The DMS is a secure site for documents containing PII.

The application submission must be facilitated by a staff member at the administrative unit of attendance who has access to the DMS. Documents that need to be submitted are as follows:

1) Upload in the original format the completed Excel file for the tuition cost application to the ESSU Data Management System (DMS), Fiscal Tab.

2) A PDF file of the two-page Program ID form on tab 1 that contains original hand-written certification signatures by the public online program representative and the special education director at the administrative unit of attendance must be included with the submission. Submit two PDF files if both signatures cannot be provided on the same page.

Email the CDE Tuition Cost Administrator, Lisa Schmit, at schmit_l@cde.state.co.us once the tuition cost application is uploaded to the DMS in Documents, Fiscal Tab. The DMS does not have a notification feature.

Please Note:

- Failure to notify the CDE tuition cost administrator of the application submission via email may result in possible processing delays.

- A tuition cost application is considered "incomplete" if the last four digits of the staff social security number is not provided.

- A tuition cost application is considered "incomplete" if a PDF of the Program ID form with original signatures is missing.

Post-Application Submission – CDE Process

The CDE administrator responsible for the Documentation of a Tuition Cost Rate for Public Online Programs, Including Online Programs in Public Charter Schools application will review the content of the tuition cost application to ensure data validity and accuracy. The CDE administrator will verify CDE licensing records for all staff reported in job codes requiring a CDE license. If staff does not hold a valid and appropriate CDE license for the reported job code, the FTE, base salaries, and employee benefits amount for the position are deducted from the tuition cost rate calculation.

CDE documents are prepared for submission to the State Board of Education for approval of current school year tuition cost rates.