Colorado Department of Education

Finance and Operations

Exceptional Student Services Unit

1560 Broadway, Suite 1100

Denver, CO 80202

Lauren Rossini (303) 866-6688

rossini\_l@cde.state.co.us

**DOCUMENTATION OF A**

**TUITION COST RATE**

**FOR FISCAL YEAR 2018-19**

**To be completed by:**

* Child Placement Agencies
* Community Centered Boards
* Day Treatment Centers
* Hospitals
* Residential Child Care Facilities
* Other Approved Facilities

**Includes:**

Instructions

* Form A - Program Identification
* Form B - Special Education Program Costs
* Form C - Additional Education Costs
* Form D - Education Program Revenues
* Form E - Calculation of a Tuition Cost Rate
* Form F - Personnel List (Special Education staff)
* Form G - Personnel List (Additional Education Costs staff)

**INSTRUCTIONS FOR DOCUMENTATION AND CALCULATION OF A TUITION COST RATE**

**FISCAL YEAR 2018-19**

FAC 103

Due Date: **Rates for Currently Approved Facility School Programs**

* Applications for fiscal year 2018-19 are due **August 24, 2018.**
* Submission of required forms is as follows:
	+ - * + **email Excel spreadsheet**
				+ **mail signed Form A – Program Identification**
				+ **mail Forms F and G – Personnel Lists**

 **Rates for Newly Approved Facility School Programs**

* New program applications for fiscal year 2018-19 are due **September 21, 2018**.
* All rates will be submitted to the State Board for approval at the November or December Board meeting, depending on scheduling timelines.
* **A separate Excel spreadsheet must be submitted for each program if the agency/facility establishes multiple tuition cost rates. The spreadsheet is located on the CDE website at:** [**http://www.cde.state.co.us/cdespedfin/tuitionrates**](http://www.cde.state.co.us/cdespedfin/tuitionrates)

Submit to: Lauren Rossini

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Content: Documentation and calculation of a tuition cost rate for a special education program.

Purpose: C.R.S. 22-20-109 mandates that the Department establish tuition cost rates that agencies and facilities may charge administrative units.

**BASIC PRINCIPLES ENCOMPASSED IN THE RATE SETTING PROCESS:**

* The facility school program must employ an appropriately CDE licensed Special Education Director, either salaried or purchased serviced.
* The facility school program must employ at least one appropriately CDE licensed special education teacher. **If the facility program is small, and only employs one special education teacher, the teacher must be fully licensed in an appropriate special education endorsement area; employment on temporary status is not appropriate or allowed.**
* Only special education costs will be included in the rates charged to administrative units.
* A portion of the per pupil revenue can be used for additional education costs such as regular education, administration, and overhead.
* All special education costs included in tuition cost rates must be auditable.
* Minimum staff to student ratios will be applied consistently to all agencies and facilities in the determination of tuition cost rates.
* Tuition cost rates will be determined consistently across agencies and facilities.
* Separate tuition cost rates must be established if an agency or facility school has special education programs in different sites or locations, or runs multiple programs within the same school location.

Two rates will be approved by the Department for each agency/facility school program:

* One rate will be established for the tuition cost of the special education program.
* A second rate will be established for the additional education costs that are not covered by the state average per pupil revenue or the approved tuition cost rate.

**Maximum Allowed FTE - Special Education Staff**

The maximum FTE which will be approved for inclusion in the tuition cost rate will be based on the following staff to student ratios.

 **Special Education Program Ratio**

* Serious Emotional Disability 1: 3.50
* Multiple Disabilities (duel-diagnosed), Autism Spectrum Disorders 1: 2.10

**The reported FTE for staff employed as a special education teaching assistant or general office support is reduced to half in the calculated excel spreadsheet, i.e., a full time teaching assistant at 1.0 FTE is calculated at .50 FTE. Keep this in mind as you are completing the excel spreadsheet.**

Only approved special education staff reported on Form B will be applied to the maximum staff to student ratios. Staff reported on Form C-Additional Education Costs are not included in the ratio.

**INSTRUCTIONS**

**FORM A – Program Identification**

**Name and Address of the Agency/Facility**

Enter the legal name (as listed on the Department of Human Services license) and address of the agency/facility school consistent with the information entered in Infinite Campus.

**Name, Telephone Number and E-mail Address of the Contact Person**

Enter the name, telephone number and E-mail address of the person CDE staff should contact with questions/concerns.

**All notification regarding staff approval and/or specific line item issues on your tuition cost application will be sent via e-mail.**

**All incoming responses or application updates must be submitted to CDE via e-mail.**

**Name of the Special Education Program**

Enter the name of the education program consistent with the program name in Infinite Campus.

**Begin and End Dates of the School Year**

Enter begin and end dates of your school program consistent with the calendar dates in Infinite Campus.

**Number of Program Days (maximum of 176 days)**

Enter the number of program days for the school year.

Tuition cost rates will be determined on a daily basis. Facilities that serve students at the middle or secondary level are required to provide a minimum of 1080 hours of direct instruction, 24 hours of which can be staff in-service. Facilities that serve students at the elementary level are required to provide a minimum of 990 hours of direct instruction, 24 hours of which can be staff in-service.

**The maximum number of days a facility may bill for tuition costs is 176 days. Facilities CANNOT bill tuition costs for in-service days as students do not receive educational services on these days.**

**Estimated Average Number of Students (both regular and special education) to be Served in 2018-19**

Enter the estimated number of regular and special education students expected to be served in the program during the period reported on the form. Please refer to the previous year’s student enrollment numbers as a guide in determining your estimate.

**The TOTAL number of ALL students enrolled in the program are reported; this includes students on an IEP and regular education students if both student populations receive the same educational services.**

**Certification of Information**

Form A must be signed by the agency/facility director and the special education director, including the date the form was signed.

**Form A must be submitted in “hard copy” format as it contains original signatures. Electronic versions of this form will not be accepted.**

**THE EXCEL SPREADSHEET MUST BE USED FOR SUBMISSION OF YOUR DATA**

**FORM B - SPECIAL EDUCATION PROGRAM COSTS**

Enter the budgeted costs for the specific program reported on this form. An auditable track must be maintained of all reported costs and data.

**Section I: Instructional**

**Salaries**

Enter the total gross salary amount, excluding benefits, for special education instructional staff. Do not include instructional staff on purchased service contracts in the salaried section.

**A maximum of 176 days of salary is reported on Form B. If special education instructional staff work more than the maximum allowed 176 days, you still only report 176 days of salary attributed to the regular school year program. The FTE for staff remains at 1.0 FTE, indicating full time employment in the regular school year program, but the salary amount would be reduced to equal 176 days.**

 Round the salary amounts to the nearest dollar - do not enter cents.

Salaries must align with the reported FTE, i.e., if staff is employed for only a portion of the school year, the salary must be prorated. **If the agency/facility school employs teaching assistants or other staff who do not provide educational services for the entire school day, the FTE must be prorated to include only the portion of time spent in the education program.**

**Full-time Equivalency (FTE)**

Enter the total FTE for special education instructional staff. Do not include the FTE for instructional staff on purchased service contracts in the salaried section.

Carry all FTEs to two decimal places. FTEs should be based on individual contracts.

**Examples that may serve as a guide for calculating FTEs:**

* A full-time FTE for teachers or special service provider staff is based on the number of days in the individual's contract (x) the number of hours in the school day. **For example:** 7.5 hours a day for 176 school days equals 1,320 hours. A partial FTE would be calculated either by: 1) divide the actual number of days worked by the number of days in a full-time contract (i.e., 88 days divided by 176 equals .50 FTE); ***or*** 2) divide the number of hours worked by the base hours calculated for that type of assignment (i.e., 135 hours divided by 1,320 equals .10 FTE).
* An FTE for a special education teaching assistant or educational interpreter is based on 990 hours at the elementary level and 1,080 hours for middle or secondary levels.

Agencies must maintain documentation of the method(s) used to calculate partial FTEs.

Staff positions that are vacant at the time the tuition cost application is submitted **must be filled and hired staff must hold an appropriate CDE license before position approval will be granted.** If an individual fills a position after the beginning of the school year, the FTE must be prorated from the date the position was filled. **For example:** staff who fills a full time position (1.0 FTE) 30 days after the first day of the school year would be reported as .83 FTE (146 days divided by 176 days). **If positions remain vacant *or* if newly hired staff does not obtain the appropriate CDE license by September 14, 2018, the position(s) will not be included in the tuition cost rate submitted to the State Board for approval.**

**Employee Benefits**

Enter the total cost of employee benefits which are over and above the gross salary paid to your special education instructional staff.

 **Examples of employee benefits are:**

* group health or life insurance
* contributions to employee retirement
* social security
* workers' compensation

**Agencies must report the cost of individual employee benefits for all staff (person by person) listed on Form F Personnel List. If you submit a similar staff list, other than Form F, the cost of each instructional staff member’s benefit amount must be included.**

**Purchased Services**

Purchased services includes the cost of personal services rendered by instructional staff who are not on the payroll of the agency, and other services which the agency may purchase. **Contracting for instructional services does not circumvent Educator Licensing requirements.**

**Speech/Language Pathologists**

Enter the calculated FTE and contracted salary amount for a purchased service speech/language pathologist who is not on the regular payroll of the agency. **Contracting for speech pathology services does not circumvent Educator Licensing requirements.**

**Educational Interpreters**

Educational Interpreters are staff employed to provide services to students identified as having a hearing impairment and whose IEP requires sign or cued speech services. Educational Interpreters are required to hold an appropriate CDE authorization.

**Instructional Staff Travel**

Enter the budgeted travel expenses for agency/facility schools salaried and purchased services special education instructional staff which are directly related to their job assignments. This includes transportation, meals, hotel, per diem, and other related expenses. Instructional staff travel will only be approved for activities directly related to educational services and must be local in nature (within Colorado). Out-of-state travel expenses and treatment related activities are not appropriate to report in tuition costs as these expenses are over and beyond what administrative units are required to fund via the tuition cost rate.

**Submit a summary detail of reported travel expenses using this example format.**

* **Staff Travel – total $2075**

1 conference per year for each staff member (Affective Needs, Courage to Risk, etc.): average cost of a conference is $170. 8 staff x $170 = $850.

Education related meetings for students with disabilities (IEP review, assessments, transition, etc.): 25 students x2 meetings per year; average is 25 miles one way = 50 x 50 miles x .49 cents per mile = $1225

**The current state of Colorado mileage reimbursement rate = .49 cents per mile. This is the mileage amount that will be approved for mileage costs included in instructional staff travel.**

**Instructional Supplies and Materials (maximum allowed at $200 per student)**

Enter the budgeted amount for instructional materials, including items of an expendable nature that will be consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. **General education textbooks and general classroom supplies are not allowable special education expenses and should be entered on Form C under Regular Education supplies and materials. Approvable supplies and materials include special education instructional resource materials and assessment protocols, speech/language materials, and curriculum adapted for special education students. A maximum of $200 per student will be approved. The cost of assessment instruments for special education identification, i.e., the Woodcock-Johnson, may be added to the $200 per student. A breakdown of these additional costs must be submitted for approval.**

**Instructional Capital Outlay**

Enter the budgeted amount for instructional equipment items. Classroom furniture such as desks, chairs, tables, and general physical education, art or music equipment are not allowable special education expenses. **A detailed list containing each item to be purchased including individual costs must be submitted for review.**

Reasonable computer hardware and software are allowable. If your agency/facility is planning a computer lab or plans to purchase more than a few computers, these expenses will not be approved in a one-year period; a general three to four-year (dependent on the total cost) purchase and replacement plan will be approved. This is consistent with the Department of Education’s computer replacement plan.

**Section II: Support**

**Salaries**

Enter the total gross salary amount, excluding benefits, for special service providers and administrative staff. Do not include support staff on purchased service contracts in the salaried section.

**Full-time Equivalency (FTE)**

Enter the total FTE for special service providers and administrative staff. Do not include the FTE for special service providers or administrative staff on purchased service contracts in the salaried section.

Refer to the guidelines outlined in Section I: Instruction for specific information on computing and reporting salary and FTE data.

**Specialty Teachers: Physical Education**

Staff employed as specialty teachers, Physical Education are teachers who provide a service in physical education (adapted) to meet the individual needs of students with a disability. Specialty teachers, Physical Education are required to hold a CDE license with an endorsement in Physical Education.

**Other Specialty Teachers**

Staff employed as specialty teachers are teachers who provide a service in Music, Art, Family and Consumer Education and Industrial Arts to meet the individual needs of students with a disability. Specialty teachers are required to hold a CDE license in an appropriate specialty area, i.e., Music, Art, etc.

**Education Coordinators**

If Education Coordinators are included on Form B, they must hold a CDE license with an appropriate special education endorsement.

**Employee Benefits**

Enter the total cost of individual employee benefits which are over and above the gross salary paid to your special service providers and administrative staff.

Refer to Section I: Instruction for specific examples of employee benefits.

**Agencies must report the cost of individual employee benefits for all staff (person by person) listed on Form F Personnel List. If you submit a similar staff list, other than Form F, the cost of each special service provider and administrative staff member’s benefit amount must be included.**

**Purchased Services**

Purchased services includes the cost of personal services rendered by special service providers and administrative staff who are not on the payroll of the agency, and other services which the agency may purchase. **Contracting for special services does not circumvent Educator Licensing requirements.**

**Support Staff Travel**

Enter budgeted travel expenses for agency/facility schools salaried and purchased services special education support staff which are directly related to their job assignments. This includes transportation, meals, hotel, per diem, and other related expenses. Support staff travel will only be approved for activities directly related to educational services and must be local in nature (within Colorado). Out-of-state travel expenses and treatment related activities are not appropriate to report in tuition costs as these expenses are over and beyond what administrative units are required to fund via the tuition cost rate.

 **Submit a summary detail of the reported travel expenses using this example format.**

* **Staff Travel – total $539**

All 8 staff will attend 2 trainings (Enrich, etc.) for a total of 12 days: 500 miles x.49 cents per mile = $245.

Special Educator Director and Ed Coordinator travel to Denver for facility education meetings: 12 meetings x 50 miles x .49 cents per mile = $294

**The current state of Colorado mileage reimbursement rate = .49 cents per mile. This is the mileage amount that will be approved for mileage costs included in support staff travel.**

**Pupil Transportation**

Enter the budgeted cost of transportation expenses for students with disabilities. **A breakdown of these expenditures must be submitted.**

 **Examples of approvable transportation expenses are:**

* fuel ***or*** mileage (.49 cents per mile) costs for transporting students with disabilities to and from day treatment programs, education related appointments, i.e., offsite IEP meetings, offsite assessments, vision or hearing screening, etc.

**NOTE: costs for vehicle lease/depreciation, insurance, repair, maintenance and modifications are reported on Form C under Non-Instructional Equipment (Vehicle/Copy Machine)**

Do not enter transportation costs if the facility school submits those costs for reimbursement on the Reimbursement Claim Form (CDE-40).

**Other (Field Trips, Admission Fees, etc.)**

Enter the budgeted amount for other purchased services not previously reported. **A breakdown of these expenditures must be submitted**.

**Submit a summary detail of field trips using this example format.**

* **Field Trips – total $2673**

Field trips = trips to libraries, Denver Museum of Natural History, Colorado Museum, tours of local businesses, Denver Aquarium, Butterfly Pavilion and Denver Zoo. Approximately 1 field trip per month. Average cost = $9 per student; average mileage = 32 miles round trip; lunch will be provided by the facility. 25 students x $9 = $225 x 10 months = $2250. 32 miles x3 vehicles x 9 field trips = 864 miles x .49 cents per mile = $423.

$2250 + $423 = $2673

**Support Supplies and Materials**

Enter the budgeted amount for supplies and materials for support services. Include the cost of items of an expendable nature that will be consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. **For example:** psychological testing materials or protocols. **Include an itemized list of materials budgeted for support staff, along with the cost of each item.**

**Support Capital Outlay**

Enter the budgeted amount for support equipment items. Office furniture such as desks, chairs, tables and file cabinets are not allowable special education expenses. **A detailed list containing each item to be purchased including individual costs must be submitted for review.**

**FORM C - ADDITIONAL EDUCATION COSTS**

Complete this form according to the instructions given for each line item. Only the additional education costs attributed to the **specific program** reported on this form are entered.

Round each dollar amount to the nearest dollar - do not enter cents.

**Administration and Business Services**

Costs for general administration and business services must be prorated and specific to the agency’s education program. Use the previous year's fiscal data to project these costs.

**Building Occupancy - Education and Support Services**

Occupancy costs are prorated for the number of days (176) in the regular school year program and should only include budgeted expenses for the education building and a prorated portion of the budgeted costs for general administration and business services.

If the agency/facility school does not have a separate education building, occupancy costs can be prorated on a square foot basis.

To determine the occupancy costs that can be reported for general administration and business services, facilities should divide the costs reported for administration and business services in Section I on Form C by the total estimated cost of these services. This percentage should then be applied to the total estimated occupancy costs for administration and business services to calculate the amount to be reported on this form.

**Janitorial Services**

Costs for janitorial services must be prorated and specific to the agency’s education program. Use the previous year's fiscal data to project these costs.

**Regular Education**

Report costs associated with your regular education program.

**Non-Instructional Equipment (Vehicle/Copy Machine)**

Enter the budgeted amount for equipment, i.e. vehicle/copy machine, which is used in the education program. **For example:** a copy machine used for duplicating education related materials, or a vehicle used for transportation of special education students or staff.

**FORM D - EDUCATION PROGRAM REVENUES**

**Other Education Revenues (benefiting the specific program reported on this form)**

Enter the cash donation amount.

**Reporting example:** a cash donation in the amount of $5,000 is received to fund the cost of student field trips to a nature and science museum. **Two ways to report:**

1. Report the total estimated cost for field trips, including the $5,000 budgeted for museum admission fees, on Form B Purchased Services Other.

Report $5,000 on Form D as a cash donation (this will offset the $5,000 reported on Form B).

1. Exclude the $5,000 budgeted for museum admission fees in the total amount reported on Form B Purchased Services Other for field trip costs.

Do not report the $5,000 on Form D as cash donation

Enter the amount of other education grants. You must specify the name of the education grant.

**Example: EARSS (Expelled and At-Risk Student Services) Grant**

**Reporting example:** the facility school receives an EARSS Grant in the amount of $25,000 to fund transition planning activities. A full time Social Worker is employed at the facility with an annual gross salary of $50,000; half of this staff’s job responsibilities include implementation of transition plans for students on an IEP who are attending the facility school program. **Two ways to report:**

1. Report the Social Worker on Form B as 1.0 FTE, with the entire salary of $50,000.

Report $25,000 on Form D as other education grant – specify EARSS Grant (this will offset the .5 FTE of the staff’s position to be funded by the EARSS Grant).

1. Report the Social Worker on Form B as .5 FTE, $25,000 (this is the portion of the staff’s FTE not funded by the EARSS Grant).

Do not report the $25,000 on Form D since you have entered only the remaining .5 FTE of the Social Worker position not funded by the EARSS Grant.

**FORM E - CALCULATION OF A TUITION COST RATE**

This is a calculated form that auto-populates per the data entered on Forms A-D.

**The Base per Pupil funding for 2018-19 in line “7” is $8,770.08.**

**FORM F – PERSONNEL LIST (Special Education staff)**

Enter special education staff information on Form F.

**Required staff information includes:**

* assignment title and/or job code, i.e., special education teacher (202), special education teaching assistant (416), special education director (102), etc.
* last name
* first name
* social security number (required for licensing verification)
* FTE
* gross salary amount
* benefits amount
* licensing information (type, endorsement, expiration date)

Individual staff data reported on Form F must track to the summary data reported on Form B. Copy additional sheets as necessary. **Special education staff must hold a valid CDE license with a special education endorsement appropriate for the assignment.**

**FORM G – PERSONNEL LIST (Additional Education Cost staff)**

Enter general administration and business services, janitorial, van drivers, regular education and substitute teacher staff information on Form G.

**Required staff information includes:**

* assignment title and/or job code, i.e., general administration, general business, janitor, regular education teacher (201), etc.
* last name
* first name
* social security number (required for licensing verification)
* FTE
* gross salary amount
* benefits amount
* licensing information – regular education and substitute teachers (type, endorsement, expiration date)

Individual staff data reported on Form G must track to the summary data reported on Form C. Copy additional sheets as necessary. **Regular education and substitute teachers must hold a valid CDE license with an appropriate endorsement for the assignment.**

**General Staffing Information**

If Education Coordinators are included on Form B, they must hold a CDE license with an appropriate special education endorsement.

**Note:** Principal or ADM *(without Special Education Director endorsement)* licenses are not appropriate for special education administrative positions and are not approvable for inclusion on Form B.

Instructional staff reported on Form B must hold a CDE license with an appropriate special education endorsement.

**Note:** Substitute or emergency authorizations are not considered appropriate CDE licenses and are not approvable license types for inclusion in the tuition cost rate. A substitute license is only appropriate for temporary staff employed as substitute teachers. Substitute teachers are used to cover classes/days when the regular special education teacher is out/unavailable and are not used to replace a teacher on a permanent basis.

If special education teaching assistants are included on Form B, they must support the entire educational program. One-on-one paraprofessionals are not reported in tuition costs as the duration of services and individual cost associated with this service is negotiated with the student’s district of residence.

**Purchased Services – Special Service Providers**

Contracted special service providers should only be entered in tuition cost if the service provided is required for ***all*** students with disabilities enrolled in the education program.

A special service provider who is contracted to provide services to an individual student enrolled in the education program ***should not*** be entered in tuition cost. The cost for this service is negotiated with the student’s district of residence.

**Note:** **Regardless of tuition cost reporting, contracting for special services does not circumvent Educator Licensing requirements.**