



APPLICATION FOR IN ADMINISTRATIVE UNIT (IAU) HIGH-COST STUDENT REIMBURSEMENT 2024-2025 AUDITED EXPENDITURES, COLLECTED FY 2026

- Due Date:** Complete applications which include all student specific supporting documents must be uploaded in the DMS system **by 5:00 p.m. on Monday, March 2, 2026**. Incomplete applications may not be eligible for funding.
- New This Year 2026:** A Total Contracted and District Transportation Costs line has been added to the Transportation Worksheet.

6 lines have been added to the Staff Worksheet to facilitate those AUs who needed more lines to completely report staff. Additionally, a Total Salaries and Benefits line has been added at the bottom of the Staff Grid.
- Threshold Amount:** Each In Administrative Unit High-Cost application must equal or exceed **\$25,000**.
- Required Format:** The application must be completed electronically in the excel format provided and submitted electronically. An application that is printed from the excel format, filled in with pen/pencil, then scanned and submitted will result in a rejected application.
- Required Processes:** All applications and supporting documents must be submitted with a tag and tag type of Fiscal and High-Cost in the documents section of the DMS in one zipped file for IAU and one for OOD. (Please see submission instructions and screenshot examples starting on page 25).
- Redacting:** Applications and supporting documentation **do not need to be redacted**.
- Applications must contain:** ***All submissions will be made electronically in the DMS and must include all downloadable files and digital documentation of your application, as listed. in the following bullets:***
- Certification of Information (signed Summary Contact Page of each application workbook) – Print, sign, scan and include in the zipped file uploaded to the DMS
 - Application Workbook – **In Excel Format** – Do Not PDF (In Administrative Unit student form(s)) The application includes:
 - Staff Worksheet – **In Excel Format** – Do Not PDF
 - Transportation Worksheet – **In Excel Format** – Do Not PDF
 - **All** contracts and invoices to support the **child specific costs** reported in the application, including contracted staff, contracted transportation, tuition costs, etc.
 - Sections of the IEPs that were in effect for the collection period to support claims submitted in the application. Please note: Portions of all IEPs in effect from 7/1/24 - 6/30/25 will be needed to support costs for the entire fiscal year.
- To be completed by:** Business Manager, Administrative Unit Special Education Director, and members of his/her staff, as appropriate.
- Purpose:** To apply for reimbursement for High-Cost students under the Exceptional Children’s Education Act.

GENERAL INFORMATION

The high-cost application is an Excel workbook, with hidden tabs, numerous formulas and links embedded. It is locked to protect those formulas so that the features used to extract the data from the workbook will function correctly. Please do not attempt to unlock the workbook or change any formulas as this can cause the macro used to extract the data to malfunction, which can make the application not eligible for funding. Putting the Excel workbook into Google Docs nullifies the security put in place to ensure that the data can be extracted. It is therefore not recommended that the application be put into Google Docs. Please do not submit the application workbook with your own password as we will not be able to extract the data and process it. Do not submit the workbook as a PDF, it must be submitted as an Excel macro-enabled document. Applications that we can't extract data from will not be included in the pool of applications that are evaluated for funding.

There are no exceptions to the due date of the applications. Completed applications which must include ALL required supporting documents must be received by 5:00 pm on Monday, March 2, 2026.

Back up documentation for costs that cannot be isolated as costs for the specific student will be deducted from the application. This is often seen on OT, PT, Speech Therapy and contracted transportation.

Submitting an application does not guarantee funding, even if funding was received in a prior year or years.

Note: The following is a partial list of items that are **not reimbursable under the High-Cost Program. These costs will be deducted from applications.**

- Expenditures for services or materials not supported by the student's IEP
- Expenditures not verified by supporting documents that identify the student specific cost
- Expenditures for the general education program of the student
- Purchase of vehicles
- Capital Expenditures – such as buildings
- Due Process, legal fees
- Overhead costs – including repairs for damages caused by the student, building maintenance, utilities, etc.
- Other educational costs charged by Private Schools or Facility Schools
- Other educational costs embedded in a Private School or Facility School ESY rate
- Administrative costs-including but not limited to Special Education Directors' salary/benefits, BOCES, district or school administrators etc.
- Staff development and in-service for teachers

Include only costs incurred while placed WITHIN the AU, District, or BOCES. Students receiving services both In Administrative Unit and Out of District within the same school year should be reported on two separate applications (IAU and OOD). Do not combine totals. The student must meet the thresholds (\$25K IAU and \$40K OOD) for each application.

- **Costs must be identifiable down to the student level**, meaning supporting documentation such as **invoices or contracts, must indicate the costs related to the specific student** by name, SASID or another identifier and be supported by the IEP. Use 2024-2025 Audited Expenditures for the district's costs pertaining to this student. Costs that do not meet this requirement will be deducted from the application total.
- **Student's IEPs and any other supporting documentation** must cover the entire **2024-2025** fiscal year (7/1/24-6/30/25). Upload one IAU zipped file for all student applications to the DMS. The zipped file should contain each High-Cost Application Workbook and all applicable documentation that support the costs associated with each student (see submission instructions and examples starting on page 25). At a minimum, the following required sections of all relevant IEPs must be submitted, or the entire IEP may be submitted.



Required Sections of IEPs from ALL IEPs for the Entire Year:

- IEP cover page
 - Consideration of Special Factors
 - Accommodations and Modifications
 - Extended School Year Determination
 - Service Delivery Statement
 - Special Education and Related Services in the Least Restrictive Environment (Grid)
 - Recommended Placement in the Least Restrictive Environment
 - Equipment/Supplies (Provide purchase orders and/or receipts if claiming reimbursement)
- **IMPORTANT*** Please provide the last 4 digits of the student SASID in the upper right-hand corner of the supporting documents.
 - Please title the documents you upload to the DMS using the Administrative Unit/BOCES name in the title of the Excel file - Do Not PDF
 - **Examples:**
 - 21040_EI_Paso_8_Fountain_IAU_1-of-2.xlsx
 - 03030_Arapahoe_5_Cherry_Creek_IAU.xlsx
 - Print the Summary Contact Page(s), obtain appropriate signatures, then scan and include in the zipped file to be uploaded to the DMS. Maintain a record of the original documents for auditing purposes.
 - **Faxed, Emailed or Mailed (USPS, FEDEX, etc.) applications** do not protect Personally Identifiable Information (PII) and **will not be accepted.**

IN ADMINISTRATIVE UNIT - VOLUNTARY COST ESTIMATES WORKSHEET

This worksheet allows you to enter estimated costs for each student, rather than the actual costs required in the Student 1 – Student 20 application tabs. It will first indicate if the student meets the threshold for the IAU student application. The form will then indicate an estimated potential, from low to high, for the application to meet the criteria of highest impact for funding.

Data entered in this form will not populate any other part of the application. Nor will any other part of the application populate the Voluntary Cost Estimates Worksheet.

*** Important Notes on the Voluntary Cost Estimates Worksheet:

- **Use of the worksheet is not required.**
- **Estimated funding potential identified on this worksheet is not a guarantee of funding.**
- **Completion and submittal of this worksheet will not qualify an AU/district for funding.**
- Use of this form alone does not constitute a complete application.
- This form can be used to inform your decision on completing individual applications.
- Only applications completed in the Student 1 - Student 20 tabs will be evaluated for funding by the SEFAC.

Data Elements, Definitions and Instructions

- A** Administrative Unit Name - The Administrative Unit responsible for the high-cost students. Select from DROP DOWN BOX. You must select an AU in this box for the drop-down menu in the District Name box to work.
- B** District Name – The name of the school district responsible for the high-cost students. Select from DROP DOWN BOX. Both the Administrative Unit Name and the District Name boxes must be completed for the potential funding section to auto calculate.
- J** Last 4 of Student SASID – Enter the last 4 of the student SASID.

Estimated Transportation Costs – Enter the total estimated amount of transportation costs.

Estimated Staff Costs – Enter the total estimated amount of instructional and support staff costs (salaries and benefits).

Estimated Travel Costs for Staff – Enter the total estimated amount of instructional and support staff travel costs.

Estimated Supply Costs – Enter the total estimated amount of instructional and support supply costs.

Estimated Equipment Costs – Enter the total estimated amount for instructional and support equipment costs.

Estimated Tuition to Other IAU School District (BOCES only) – Enter the total estimated amount for tuition costs paid to another school district within your BOCES.

Estimated ESY Costs – Enter the total estimated amount for ESY costs.

Estimated Total Special Ed Costs for this Student – Auto Fill. This field will indicate “Ineligible” until the total costs entered meet or exceed the threshold amount and then will auto fill the total of all cells in the row for the student.

Potential for Funding Based on Estimated Funding Parameters – Auto Fill. This section will auto fill “Low”, “Medium” or “High”. The potential funding analysis is based on prior collection years of data and your estimated costs for each student. Actual data from the current collection year will vary from prior year(s) therefore the potential for funding identified in this worksheet is in **no way intended to be an assurance that the costs will or will not be funded.**

Only completed Student Applications (Student 1 tab - Student 20 tab) that meet the threshold amount submitted by the due date with a fully signed Summary Contact Page and back up documentation can be considered for funding.

STUDENT SUMMARY AND CONTACT PAGE INSTRUCTIONS

The Student Summary and Contact Page is linked to all 20 student pages. Information provided on this page auto fills each student page, and information in each student page completes the Summary table on this page.

Data Elements and Definitions

- A** Administrative Unit Name - The Administrative Unit responsible for the high-cost students. Select from DROP DOWN BOX.
- B** Not used on this page.
- C** Primary Contact – The person listed as the Special Ed Director, Business Manager or Other who is the primary contact should there be any questions regarding the application. Select from DROP DOWN BOX.
- SPED Name - Enter the Name of Special Ed Director
SPED Phone - Enter the Phone for Special Ed Director (10 digits)
SPED Email - Enter the Email address for Special Ed Director
- BM Name - Enter the Name of Business Manager
BM Phone - Enter the Phone for Business Manager (10 digits)
BM Email - Enter the Email address for Business Manager
- Other Name - Enter the Name of Other Contact
Other Phone - Enter the Phone for Other Contact (10 digits)
Other Email - Enter the Email address for Other Contact
Other Title - Enter the Title of the Other Contact (ex. Grant Accountant)

The Student Summary and Contact Page will populate the Student Summary table below the contacts section with information entered on each student tab of the workbook. The page is not complete until information is entered for all students (up to 20 students per workbook). More than one application workbook may be required to submit all students. The completed Student Summary and Contact Page(s) for each workbook submitted must be printed and signed by the Special Ed Director and the Business Manager.

Scan the completed and signed Student Summary and Contact Page(s) and include in the zipped file to be uploaded into the DMS.

STUDENT TAB INSTRUCTIONS (Student 1 – Student 20)

Each Student tab contains 5 worksheets. Data entered on these worksheets populates the summary table on the Student Summary and Contact Page. Enter data into cells that are colored green, all other cells auto fill.

Do not delete the Student 1 tab. The Student 2 – Student 20 tabs are linked to information in the Student 1 tab and deleting Student 1 can make the other student tabs inoperable. If there is an error, simply change all entries to zero.

IN ADMINISTRATIVE UNIT STUDENT WORKSHEET (Page 1)

Data Elements, Definitions, and Instructions

- A** Administrative Unit Name - The Administrative Unit responsible for the high-cost student. Auto fills.
- B** District Name – The name of the school district responsible for the high-cost student. In many cases this will be the same as the administrative unit. The DROP-DOWN BOX will populate the member districts of the Administrative Unit.
- G** Primary Disability – The student’s primary disability as indicated on the Individualized Education Plan (IEP). Select from the DROP-DOWN BOX.
- H** Date of Birth: Month – Select from the DROP-DOWN BOX.
- I** Date of Birth Year – Enter the 4-digit year in which the student was born.
- J** Last 4 of Student SASID – Enter the last four digits of the student SASID issued by CDE.
- M-1** Narrative 1: Intensity of Costs and Financial Impact - Provide an explanation of how the intensity of costs for the high-cost student differs from the costs of other special education students. The narrative is essential to help the reviewers see the whole picture of the students’ needs and should not be left blank. Use the narrative to tell the student’s story and to explain any expenditures listed later in the application that may require clarification.

- **Example Statement:**

This student has autism with extreme physical aggression, which poses a significant safety risk requiring close adult supervision. As indicated in the student’s IEP, service delivery statement, the student requires a 1:1 paraprofessional, speech therapy services, and the services of a behavioral specialist. Additionally, the student requires specialized transportation with a bus aide, see accommodations section of the IEP. The district’s average cost for special education students is \$8,123.00 including state, local and federal dollars. This student’s costs were \$32,139, which makes this student 3.96 times more cost intensive than other special education student per pupil costs.

Supplies/equipment that were purchased for the specific student will be considered if they are included in the IEP. However, if supplies/equipment were not specified in the IEP, please use Narrative 1: Intensity of Costs and Financial Impact text box to provide justification. It is extremely important to include in this Narrative a highly detailed explanation of the district’s circumstances, the supplies/equipment and how their cost is specific to only this student. **This is extremely important for low-cost supplies. Supplies under \$200 (cumulative) will not be considered without this detailed explanation.** The case must be made for how the supplies are specific to the student, support the student’s special ed program, are above and beyond the regular education requirements and how after this student’s use the supplies will not have another use in the AU, consortium or BOCES for the remaining life of the supply. The costs will be excluded from the application if sufficient detail is not provided to explain/support the costs.

TRANSPORTATION WORKSHEET (Page 2)

Data Elements, Definitions and Instructions

A Administrative Unit Name – Auto fills.

J Last 4 of Student SASID – Auto fills.

M-2 Narrative 2: Transportation – Briefly describe the specialized transportation services provided for this student including any unique circumstances such as different AM/PM routes. Transportation claims for High-Cost applications must be addressed in the IEP.

- **Example Statements:**

This student requires daily transportation in excess of 85 miles per day in a vehicle equipped with a wheelchair lift and safety restraints. The nature of the student’s disability requires a bus aide as specified on the IEP in the accommodations section. The district provides these transportation services in the morning, but the parent is able to transport the child at the end of the day and is reimbursed for mileage costs, therefore we have both district and contract costs. These costs significantly exceed other student transportation costs.

OR

This student requires daily transportation in excess of 85 miles per day in a vehicle equipped with a wheelchair lift and safety restraints. The nature of the student’s disability requires a bus aide as specified on the IEP in the accommodations section. The distance traveled each day limits the capacity of the driver and aide to perform any other duties during the school day. Therefore, these costs significantly exceed other student transportation costs. The student was transported on this route with 1 other student for the first 10 weeks of the school year, for the remaining 26 weeks the student was transported without any other student passengers, so two lines have been completed for district transportation to reflect the difference in passengers.

Contracted Transportation Costs

For each student reported with Specialized Transportation provided by a contracted supplier as specified in their IEP(s), fill in the following information and attach contract(s) and **student specific invoices/logs** in the submission of the application(s):

N-1 Name of the Contractor, or Agency, OR if the Parent Provides Transportation, enter the word “Parent” – Four lines are provided for cases where more than one contractor was needed to provide specialized transportation to the student or for circumstances where the number of students transported changed during the school year. Use the transportation narrative to explain the circumstances requiring multiple vendors. Be sure to enter the data in the grid under the same number the contractor’s name was entered. 1 to 1, 2 to 2, etc.

N-1a Contractor/Parent Provided ESY Transportation? – Select Yes or No from the DROP-DOWN BOX. ESY must be addressed in the student’s IEP.

N-1b AM/PM Contracted Transportation are Different? – Select Yes or No from the DROP-DOWN BOX. Use the transportation narrative to provide an explanation.

- **Example:**

The parent does the AM transportation, and a contractor does the PM.



- O** Number of Days this Student Was Transported – Enter the number of days the student was transported for each line. If the total days billed for all transportation exceed the number of days in the district calendar or IEP include a written explanation in the transportation narrative.
 - P** Number of Students Transported in Vehicle (include this student) – Enter the total number of students transported in the vehicle, including this student.
 - Q** Cost for Driver Salary/Benefits – Enter this information, if provided by the contractor, otherwise leave blank.
 - R** Number of Students Assigned to Bus Aide (include this student) – Enter the number of students the bus aide serves, including this student. Count only students, including this student, who have IEPs that indicate the need for a bus aide and are served by the same bus aide. If this student does not require a bus aide, leave blank.
**Please note if you have entered something into this column, you must enter an amount in S.
 - **Example:**
A bus transporting 10 students with a single aide who is assigned to this student and two additional students, where all 3 have IEPs indicating the need for a bus aide, would be entered as 3.
 - S** Costs for Bus Aide Services – Enter only if the contractor provides the bus aide services as a part of the contract. If the Administrative Unit provides the paraprofessional, then enter the information under Transportation Provided by District in columns Y and Z-1. **Please note if you have entered something into this column, you must enter number of students in R.
 - T** Rate Contractor Charges Per Mile Per Student – This rate should be by student. If the contractor does not break out billings with this detail, then the Administrative Unit will need to calculate the cost and enter in this section and provide back-up documentation for their calculations.
 - **Examples:**
Contract specifies 50 miles per day to transport this student to school. The contractor is also providing transportation for 4 additional students in the district. The rate per mile is \$20 for all 5 students. Divide the rate per mile by 5 students to get \$4 per student.

OR

The parent transports the student and 2 additional sibling students to ESY for 20 days and has contracted with the district to charge \$1.50/mile. The rate per mile is \$1.50 divided by 3 students for a rate of \$0.50 per mile per student. Use the transportation narrative to explain the arrangement.
- U** Total Daily Miles for this Student – Enter the number of miles per day the contractor charges for this student only. In the example provided under “T”, each student is transported 50 miles each day. Enter 50 miles for this student.

Total Payments Per Contractor for this Student – The worksheet will calculate this cost as follows for each contractor line: $(Q/P) + (S/R) + ((T*U)*O) = \text{Total Payments to Contractor}$.



Contracted Transportation Costs
Skip to [N-2] if Only District Vehicles were used to provide the Transportation Services
 [N-1] - Enter the Name(s) of the Contractor or Agency, OR if the parent provides transportation enter the word "Parent"
 [N-1a] and [N-1b] - Use the drop down menu to answer Yes/No to each question.

[N-1]:

1	Acme Bus Services	
2	Parent	[N-1a] Contractor/Parent Provided ESY Transportation?
3		
4		[N-1b] AM/PM Contracted Transportation are Different?

DO NOT ENTER "0" IN ANY FIELDS, Leave the field blank if it does not apply.

Number	CONTRACTED TRANSPORTATION [O] - Number of Days this Student Transported	[P] - Number of Students Transported in Vehicle (include this student)	[Q] - Cost for Driver-Salary/Benefits	[R] - Number of Students Assigned to Bus Aide (include this student)	[S] - Costs for Bus Aide Services	[T] - Rate Contractor Charges Per Mile Per Student	[U] - Total Daily Miles for this Student	Total Payments Per Contractor for this Student <i>Auto Fill</i>
1	150	5		3	\$30,000.00	\$4.00	50	\$40,000.00
2	20	3				\$0.50	35	\$350.00
3								\$0.00
4								\$0.00
Total Payments to All Contractors and/or Parent for Transportation of this Student:								\$40,350.00

- Example:**
The line 1 contractor bills at a rate per mile per student and charges the Administrative Unit for a bus aide.

\$ 0.00 (Q/P) (Cost for Driver \$0.00 / 5 students)
 \$10,000.00 (S/R) (Cost Bus Aide \$30,000 / 3 students)
 \$30,000.00 ((T*U)*O) Rate per mi. \$4 * Mileage 50 * Days 150
 \$40,000.00 Total Payments to Contractor

AND

The line 2 "Parent" contractor bills at a rate per mile per student and does not need an aide (this could be for ESY).

\$ 0.00 (Q/P) (Cost for Driver \$0.00 / 3 students)
 \$ 0.00 (S/R) (Cost Bus Aide \$0 / 0 students)
 \$ 350.00 ((T*U)*O) Rate per mi. \$0.50 * Mileage 35 * Days 20
 \$ 350.00 Total Payments to Contractor

Total Payment to All Contractors and/or Parents for Transportation of this Student – The worksheet will calculate this cost by adding all the Total Payments per Contractor for this Student boxes.



District Transportation Costs

For each student reported with Specialized Transportation provided by the School District as specified in their IEP(s), include the following:

N-2 Vehicle Description: Four lines are provided for cases where more than one district vehicle or route was needed to provide specialized transportation to the student per their IEP. More than one line must be used if the number of students transported with this student, or the miles transported (i.e., the student moved) changed over the course of the year. Use the transportation narrative to explain the circumstances requiring multiple lines. Be sure to enter the data in the grid under the same letter the vehicle/route was entered. A to A, B to B, etc.

- **Example:**
2009 Dodge Van with wheelchair lift, 4 passenger capacity.

N-2a District Provided ESY Transportation? Answer Yes or No from the drop-down menu. If answering “Yes”, then ESY must be addressed in the student’s IEP(s).

N-2b AM/PM Transportation are Different? Answer Yes or No from the drop-down menu. Use the transportation narrative to provide an explanation.

- **Example:**
To best serve the student’s specialized transportation needs this student rides a different route in the AM than they do in the PM.

V Number of Days this Student Transported – Enter the number of days the student was transported for each line. Provide an explanation in the narrative box if the number of days transported exceed the maximum number of days in a school year, or the number of days in the IEP(s).

W Number of Students Transported in Vehicle (include this student) – Enter the total number of students transported in the vehicle, including this student.

X Cost for Driver’s Salary/Benefits – Calculate and enter the annual cost for the driver’s salary and benefits to operate this vehicle to provide this student’s specialized transportation. The district’s transportation department may be helpful in making this calculation. If the vehicle is used for functions other than transporting this student then attach documentation pro rating Driver/Salary Benefits, as follows:

- **Example:**
The annual Salary/Benefits paid to the driver of this vehicle are \$36,000. This student’s route is 2/3 of the driver’s total route each day, and the student attended the entire school year, without changes to the bus route. The allowable amount of Salary/Benefits for the route for this student is \$24,000. ($\$36,000 * .666667 = \$24,000$) The amount to record into column X of the transportation worksheet is \$24,000.

Driver Salary/Benefits calculations above \$70,000 will require a description of how the rate was calculated. The SEFAC has seen in recent years amounts ranging from \$100,000 to \$250,000 for bus driver annual salary plus benefits. Amounts in this range must be explained and documented as actual costs that pertain to only this student. The description can contain salary schedules, benefit rate tables or any documentation that describes how that rate was determined. The Transportation Narrative should be used along with any documents pertaining to the calculation which should be uploaded in the total documentation zip file.



District Transportation Costs								
[N-2] - Enter the vehicle description for each vehicle used to provide this student transportation								
[N-2a] and [N-2b] - Use the drop down menu to answer Yes/No to each question.								
[N-2]:								
A	2009 Dodge Van with Wheelchair lift; 4 passenger						[N-2a] District Provided ESY Transportation?	Yes
B	Bluebird 15 passenger bus						[N-2b] AM/PM Transportation are Different?	No
C								
D								
DO NOT ENTER "0" IN ANY FIELDS, Leave the field blank if it does not apply.								
Letter	DISTRICT TRANSPORTATION [V] - Number of Days this Student Transported	[W] - Number of Students Transported in Vehicle (include this student)	[X] - Cost for driver-Salary/Benefits See Instructions	[Y] - Number of Students Assigned to Bus Aide (include this student)	[Z-1] - Cost for Bus Aide Services (The need for the Bus Aide must be for this student and indicated on the IEP)	[Z-2] - Miles this Student Transported Daily (Do not include all miles of the route, only the miles that pertain to this student.)	[Z-3] - 2025 Federal Rate for Reimbursement of Fuel/Maintenance Cost is \$.70/Mile <i>Auto Fill</i>	Total Cost for this Student <i>Auto Fill</i>
A			\$24,000.00				\$0.00	#DIV/0!
B							\$0.00	\$0.00
C							\$0.00	\$0.00
D							\$0.00	\$0.00
Total District Cost for this Student Transportation:								#DIV/0!
Total for Contracted and District Student Transportation Costs:								#DIV/0!

Y Number of Students Assigned to Bus Aide (include this student) – Enter the number of students the bus aide serves, including this student. Count only students, including this student, who have IEPs that indicate the need for a bus aide and are served by the same bus aide. If this student does not require a bus aide, leave blank.

- **Example:**
A bus aide assigned to this student, as stated in the accommodations section of the IEP, and two additional students requiring a bus aide in this vehicle would be entered as 3.

Z-1 Costs for Bus Aide Services (The need for the Bus Aide must be for this student and indicated on the IEP) – Calculate and enter the annual cost for the bus aide’s salary and benefits to provide services for this student’s transportation. The district’s transportation department may be helpful in making this calculation. If the service is provided by a non-employee, enter the contract amount for this student only and provide a copy of the contract and billings. If the bus aide has other duties during their regular workday, then attach documentation pro-rating the bus aide’s salary and benefits as follows:

- **Example:**
Calculate the bus aide’s hourly rate including benefits (see example on page 15). Determine how many hours per day the bus aide spends providing services to this student. Multiply the hours per day by the days the student was transported. This will give the annual hours. Then multiply that number (the annual hours) by the hourly rate, and the result will be the annual cost of providing services to the student.

The hourly rate including benefits for the bus aide calculates to \$18.34. The bus aide spends 1 hour each day serving this student (30 minutes in the morning and 30 in the afternoon). The student was transported 150 days. 1 hour, per day x 150 days = 150 hours. 150 hours x \$18.34 per hour = \$2,751.00/annual cost of the bus aide.

Z-2 Miles this Student is Transported Daily (Do not include all miles of the route, only the miles that pertain to this student) –Enter the total number of miles from home to school, school to home each day. You can include dead head miles (miles traveled without students, bus garage to student home, school to bus garage) only when the route is exclusively



for this student. Enter the actual miles for this student (from the point they get in the vehicle to the school) when the route is not exclusively for this child.

- Example:**
 If the route that this student is transported on with other students is a total of 50 miles, but the student is only in the vehicle for 10 miles, adjust to this student’s actual mileage and do not include dead head miles.

Z-3 2024 Federal rate for Reimbursement of Fuel/Maintenance Cost is \$0.70/Mile - Fuel/maintenance cost will be auto filled using Federal rates for cars, trucks, and vans in the calculated amount of \$0.70 cents per mile for 2024/2025 applications. The fuel cost will auto fill in Z-3 of the worksheet using data entered in V and Z-2.

Total Cost for this Student - The worksheet will calculate this cost as follows:
 $(X/W) + (Z-1/Y) + (Z-3/W) = \text{Total Cost for this student.}$

[N-2]:								
A	2009 Dodge Van with Wheelchair lift; 4 passenger						[N-2a] District Provided ESY Transportation?	Yes
B	Bluebird 15 passenger bus							
C							[N-2b] AM/PM Transportation are Different?	No
D								
DO NOT ENTER "0" IN ANY FIELDS, Leave the field blank if it does not apply.								
Letter	DISTRICT TRANSPORTATION [V] - Number of Days this Student Transported	[W] - Number of Students Transported in Vehicle (include this student)	[X] - Cost for driver-Salary/Benefits See Instructions	[Y] - Number of Students Assigned to Bus Aide (include this student)	[Z-1] - Cost for Bus Aide Services (The need for the Bus Aide must be for this student and indicated on the IEP)	[Z-2] - Miles this Student Transported Daily (Do not include all miles of the route, only the miles that pertain to this student.)	[Z-3] - 2025 Federal Rate for Reimbursement of Fuel/Maintenance Cost is \$.70/Mile <i>Auto Fill</i>	Total Cost for this Student <i>Auto Fill</i>
A	176	4	\$24,000.00	3	\$12,000.00	50.00	\$6,160.00	\$11,540.00
B	25	3	\$3,500.00	3	\$1,700.00	30.00	\$525.00	\$1,908.33
C							\$0.00	\$0.00
D							\$0.00	\$0.00
Total District Cost for this Student Transportation:								\$13,448.33
Total for Contracted and District Student Transportation Costs:								\$53,798.33

Total District Cost for this Student Transportation – The worksheet will calculate this cost by adding the sub-total \$ amounts that appear on each row in the column for Total Cost for this Student.

New! Total for Contracted and District Transportation Costs – The worksheet will calculate this cost by adding the Total Payments to All Contractors and/or Parents for Transportation of this Student and the Total District Cost for this Student Transportation.

TRANSPORTATION WORKSHEET EXAMPLE

Example: Partial Year Transportation Cost from Contractor and Partial Year from District

If you have combined costs for a contractor and district provided transportation, then complete both the Contracted Transportation Costs section and District Transportation Costs section. The total days in both categories should not exceed the total number of days of educational services provided (in this example 180 days).



Contracted Transportation Costs								
<i>Skip to [N-2] if Only District Vehicles were used to provide the Transportation Services</i>								
[N-1] - Enter the Name(s) of the Contractor or Agency, OR if the parent provides transportation enter the word "Parent"								
[N-1a] and [N-1b] - Use the drop down menu to answer Yes/No to each question.								
[N-1]:								
1	ACME Bus Services							
2					[N-1a] Contractor/Parent Provided ESY Transportation?			
3					[N-1b] AM/PM Contracted Transportation are Different?			
4					[N-1b] AM/PM Contracted Transportation are Different?			
DO NOT ENTER "0" IN ANY FIELDS, Leave the field blank if it does not apply.								
Number	CONTRACTED TRANSPORTATION [O] - Number of Days this Student Transported	[P] - Number of Students Transported in Vehicle (include this student)	[Q] - Cost for Driver-Salary/Benefits	[R] - Number of Students Assigned to Bus Aide (include this student)	[S] - Costs for Bus Aide Services	[T] - Rate Contractor Charges Per Mile Per Student	[U] - Total Daily Miles for this Student	Total Payments Per Contractor for this Student <i>Auto Fill</i>
1	108	5		3	\$18,000.00	\$4.00	50	\$27,600.00
2								\$0.00
3								\$0.00
4								\$0.00
Total Payments to All Contractors and/or Parent for Transportation of this Student:								\$27,600.00
District Transportation Costs								
[N-2] - Enter the vehicle description for each vehicle used to provide this student transportation								
[N-2a] and [N-2b] - Use the drop down menu to answer Yes/No to each question.								
[N-2]:								
A	2015 Bluebird 18 passenger bus							
B					[N-2a] District Provided ESY Transportation?		Yes	
C					[N-2b] AM/PM Transportation are Different?		No	
D					[N-2b] AM/PM Transportation are Different?		No	
DO NOT ENTER "0" IN ANY FIELDS, Leave the field blank if it does not apply.								
Letter	DISTRICT TRANSPORTATION [V] - Number of Days this Student Transported	[W] - Number of Students Transported in Vehicle (include this student)	[X] - Cost for driver-Salary/Benefits <i>See Instructions</i>	[Y] - Number of Students Assigned to Bus Aide (include this student)	[Z-1] - Cost for Bus Aide Services <i>(The need for the Bus Aide must be for this student and indicated on the IEP)</i>	[Z-2] - Miles this Student Transported Daily <i>(Do not include all miles of the route, only the miles that pertain to this student.)</i>	[Z-3] - 2025 Federal Rate for Reimbursement of Fuel/Maintenance Cost is \$.70/Mile <i>Auto Fill</i>	Total Cost for this Student <i>Auto Fill</i>
A	72	8	\$28,000.00	3	\$18,000.00	48.00	\$2,419.20	\$9,802.40
B							\$0.00	\$0.00
C							\$0.00	\$0.00
D							\$0.00	\$0.00
Total District Cost for this Student Transportation:								\$9,802.40
Total for Contracted and District Student Transportation Costs:								\$37,402.40

Additional Transportation Resource

Provided on the CDE website along with the applications and instructions is an additional document referred to as the 2024-2025 Transportation Worksheet. This is a worksheet that is different than the one provided in the application. Some AUs find it helpful for determining transportation costs as it is designed to collect input from your district transportation department. This form is not required, but if you use it then please submit the completed form. You MUST complete the Transportation Worksheet section of each Student tab application to claim transportation costs.

STAFF WORKSHEET (Page 3)

Staff costs apply only to costs related to each specific student's special education program and should not include staff costs for general education services for all students. Specific staff should be tied to each student and the individual staff member's actual costs should be used.

Services of special education teachers are identified in a student's IEP(s) for a certain number of minutes or hours per week. When completing the staff worksheet, special education teacher minutes should correlate with the number of minutes served and the number of students served. The number of students served may vary throughout the day and require reporting on more than one line. If the service minutes per week indicated in the IEP are provided at 1:1, provide an explanation in the narrative, otherwise provide the count of additional students receiving services by the same provider at the same time. It is common practice for a paraprofessional to deliver the special ed minutes that the IEP indicates are the special ed teacher's to the student under the supervision of the teacher. If a paraprofessional provides services to the student under the supervision of the special education teacher, in place of the teacher, then the application minutes should be adjusted to reflect the actual minutes the para serves and the actual minutes the teacher serves. Then the situation should be explained in the Narrative 3: Additional Staff Information (see the example on page 16). If the services are provided by the teacher and the para, you cannot claim the special ed teacher's full minutes for both the para and the teacher.

Do not average the costs of multiple staff in the position and apply to multiple students. (For example: Do not average the costs of all paraprofessionals and apply as a rate for the paraprofessional for Student 1, Student 2, etc.)

Paraprofessionals reported for reimbursement should be in positions that are unique to the student and would not exist if the specific student they work with was not enrolled in the school district.

The IEP(s) should clearly indicate the need for the paraprofessional.

Data Elements, Definitions and Instructions

- A** Administrative Unit Name - Auto fills.
- J** Last 4 of Student SASID - Auto fills.
- AA** Job Title – DROP-DOWN BOX. Select the appropriate job title for the employee from the drop-down list. Regular school year job titles are below the ESY titles in the list.
- AB** Purchased Service - (Yes or No) DROP-DOWN BOX. Select “Yes” if the position is a purchased service. Select “No” if the position is a district (AU) staff member.
- AC** Number of Students Served - (Include this Student) – Identify and enter the number of students being served at the same time this student receives this service, include this student.
- AD** Number of Weeks Served (see instructions) - Identify and enter the number of weeks this employee provided special education services to this student in FY 24/25. This amount should not exceed the number of weeks the district is in session. ESY services should be reported on a separate line. Depending on your district calendar the number of weeks during the regular school year are usually around 34 – 38 weeks. Use your district calendar to determine the number of weeks in the regular school year.

If a new IEP changed service minutes during the school year, use 2 lines and enter the number of weeks calculated for each IEP.

If the student was served for ESY, by this same staff member, use 2 lines, one line should select the ESY job title and indicate the total weeks of ESY services that fall into this collection year. Allowable ESY costs include July/August 2024 and May/June 2025. You may need to use more than 1 line to report the 2 ends of the ESY



services (i.e. 2024 and 2025). Do not report ESY services that fall outside of FY 24/25. ESY must be indicated on the IEP that was in effect at the time services were provided. Please make note of the ESY services in the Additional Staff Information narrative space.

If the IEP lapsed during the school year, you may not claim costs incurred during the time frame that there was not an active IEP.

If you entered Yes in AB: the AD field will gray out and data should not be entered. If data is entered the cell will go red indicating an error. The application should not be submitted with red cells.

AE Hourly Rate: Salary + Benefits or Contract Amount (see instructions) - If you enter No in AB - Determine the hourly rate of the specific employee, including salary and benefits. It is important to **verify contract days and contract hours per day for each position**, as not all positions are the same number of contract days and hours.

Positions such as paraprofessionals, SLPs and others are likely to have fewer contract days per year and/or contract hours per day. Using the wrong number of contract days and/or hours can cause your hourly calculation to be wrong.

- **Example:**

- Add the PERA + Medicare percentages (.2161 + .0145 = .2306) and multiply by the employee’s annual salary and then add health benefits. (Example: \$40,000 * 1.2306 + \$7,000(health) = \$56,224). This is the annual salary + benefits amount.
- To get to hours in the school year, multiply the number of contract days by the number of contract hours per contract day. (Example: 165 * 6.5 = 1,072.50 hours per year).
- Then divide the annual salary + benefits total by the total hours per year. (Example: \$56,224 / 1,072.5 = \$52.42 full hourly cost).

If you entered Yes in AB: Enter the contract amount of the purchased service agreement.

AF Minutes Per Week (see instructions) - Using the IEP, enter the number of minutes per week the student receives the services provided by this staff member.

If a new IEP changed service minutes per week during the school year, use 2 lines and enter the number of minutes per week from each IEP on a separate line.

If you entered Yes in AB: the AF field will gray out and data should not be entered. If data is entered the cell will go red indicating an error. The application should not be submitted with red cells.

AG Staff Cost for this Student – This amount will auto fill from the information entered in the cells of the row.

New! There are 6 additional lines to report staff. There is also a new row at the bottom of the staff grid that is Total of Salaries and Benefits. This line will provide the total contracted and employee costs reported on the staff grid.

M3 Narrative 3: Additional Staff Information - Paraprofessionals providing services at 1:1 or greater ratio and claimed in this application need to be unique to the specific needs of this student. The need for 1:1 or greater ratio for paraprofessionals must be evident in the IEPs and the IEPs should clearly describe the level of adult supervision. Use this space to provide any clarifying information regarding staff costs for this student.

The review team understands that this support may not be in the service delivery grid of the IEP(s). Use this area to indicate where the review team will find the support for any claimed 1:1 or greater ratio for paraprofessionals, i.e. special considerations, accommodations, service delivery statement, etc.

Additionally, use the Narrative space to provide information for any staff that might need clarification on the need and/or reason for the staff cost.



- **Examples:**
 - The IEP indicates that the special ed teacher will serve the student 1800 minutes per week but also states that the services may be provided by a paraprofessional under the supervision of the special ed teacher. The para is in the IEP for another 450 minutes. The para provides 900 minutes of the special ed teacher time, therefore we have reported the para as 1350 minutes per week and the special ed teacher as 900 minutes per week.
 - The significant support needs classroom serves 6 students with 4 paraprofessionals. (In this example you should also note how you calculated the paraprofessional costs and why that method is appropriate, especially if the IEP(s) is/are unclear on the paraprofessional support.)

EXPENDITURE WORKSHEET (Page 4)

Data Elements, Definitions and Instructions

A Administrative Unit Name - Auto fills.

J Last 4 of Student SASID - Auto fills.

SECTION I: INSTRUCTIONAL SPECIAL EDUCATION (Object Codes 0100 – 0700 and Program Code 1700)

AH Salaries / Benefits (0100/0200) (Auto fills) (AU Staff) Instructional - Automatically calculated from input of **AB** to **AF** on the Staff Worksheet

Salaries are defined as amounts paid for personal services to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salaries for personal services rendered while on the payroll of the school district.

Benefit amounts paid by the school district on behalf of employees; generally, these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless, are part of the cost of personal services.

- Examples of employee benefits are group health or life insurance, contributions to employee retirement, social security and/or PERA.
- Benefits must not include Worker's Compensation premiums.

The expenditure form fields for Salaries and Benefits are auto filled from the Staff Worksheet. Make all entries to the staff worksheet only.

AJ Professional Educational Services (0320) – Fill out Staff Worksheet (Auto fill) Contracted Instructional - Auto fills from input of **AB** to **AF** on the Staff Worksheet.

Use for services supporting the instructional program and its administration. Included are curriculum improvement services, counseling and guidance services, library and media support services, and contracted instructional services. This applies only to special education costs related to this specific student and should not include general education services for this student or all students.

AJ Travel (0580) Instructional – Enter the expenditure amount for instructional travel, if any, and provide support documentation.

Expenditures for staff travel directly related to this student's In Administrative Unit special education instructional services.

AJ Supplies (0610, 0640, 0650, & 0690) Instructional – *see High-Cost Instructions* – Enter the instructional supplies expenditure amount, if any, for these object codes specific to this student's special education program or needs and provide support documentation such as invoices, receipts or POs and explain in the Narrative 1 box as described on Page 6 of these instructions for the M-1 section.

Instructional supplies are items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Supplies are items that do not contribute to a district's capital assets.



This includes the following:

- 0610 General Supplies - Expenditures for purchase of all instructional supplies that are unique for this student's special education program or needs.
- 0640 Books and Periodicals – Expenditures for instructional books and periodicals unique for this student's special educational program or needs.
- 0650 Electronic Media Materials – Expenditures for instructional electronic media materials unique for this student's special education program or needs.
- 0690 Other Supplies – Expenditures for other special education instructional supplies unique for this student's special education program or needs.

Portable structures to meet the specific special education needs of an individual student will be considered. Justification for costs must be submitted in the Narrative 1: Intensity of Costs and Financial Impact text box.

Supplies that are purchased for the specific special education needs of an individual student will be considered if they are in the IEP. If supplies were not specified in the IEP, please use the Narrative 1: Intensity of Costs and Financial Impact text box to provide justification. It is extremely important to include in this Narrative a highly detailed explanation of the district's circumstances, the supplies and how their cost is specific to only this student. **This explanation is extremely important for low-cost supplies. Supplies under \$200 (cumulative) will not be considered without this detailed explanation.** The case must be made for how the supplies are specific to the student, support the student's special ed program, are above and beyond the regular education requirements and how after this student's use the supplies will not be able to have another use in the AU, consortium or BOCES for the remaining life of the supply. The costs will be excluded from the application if sufficient detail is not provided to explain/support the costs.

AJ Equipment (0730, 0735) Instructional - Enter the expenditures for initial and replacement items of instructional equipment unique to the special education program of this student.

Portable structures to meet the specific special education needs of an individual student will be considered. Justification for costs must be submitted in the Narrative 1: Intensity of Costs and Financial Impact box.

Equipment that is purchased for the specific student can be claimed. If equipment is not specified in the IEP, please use Narrative 1: Intensity of Costs and Financial Impact box to provide detailed explanation of the equipment and its use specific to the student and to explain why it is not included in the IEP. Provide copies of invoices.

Tuition to Other In Administrative Unit School District (0561) BOCES Only - Attach Invoices - Enter the expenditure amount, if any, for tuition for a student placed in another member district of your consortium, administrative unit or BOCES and provide support documentation.

Select from the drop-down list the district of attendance – Clicking on this green box will allow the selection from a drop-down list of the member district who received the tuition. The drop-down list will not function until the AU is selected on the Summary Contact Page.

- If the other district is not a member district of your consortium or BOCES/administrative unit, you cannot use the In Administrative Unit application for the expenditures. This would be an out of administrative unit placement and would require the Out of District application.

ESY Extended School Year Only with IEP Documentation and Supporting Contracts – see the High-Cost Instructions - To claim ESY it must be documented in the student's IEPs. ESY costs can be calculated in one of 2 ways.



1. Calculate the costs of ESY services on a daily basis, and include documentation of the calculation, such as staff costs, supplies, number of days, number of students served, etc. Include the number of days and daily rate chargeable for this student only for ESY, if applicable.

If using the calculated daily rate method, enter in the green field under each appropriate column the number of days for ESY and the daily rate calculated. The cost will auto calculate in the gray field.

2. If costs for ESY for an in administrative unit placement, consist of staff cost, you may enter in the staffing grid, and include narrative explanation of the costs in Narrative 3: Additional Staff Information.

TOTAL OF SECTION I Instructional - Automatically calculates from totals from all instructional auto fill fields and input of Salaries and Benefits, Professional Educational Services, Travel, Supplies, Equipment, Tuition to Other In Administrative Unit School District and ESY.

SECTION II: SPECIAL EDUCATION SUPPORT (Object Codes 0100 – 0700 and Program Codes 2100, 2200, and 2700)

AK Salaries / Benefits (0100/0200) (Auto fills) (AU Staff) Support - Automatically calculated from input of **AB** to **AF** on the Staff Worksheet.

Salaries are defined as amounts paid for personal services to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salaries for personal services rendered while on the payroll of the school district.

Benefit amounts paid by the school district on behalf of employees; generally, these amounts are not included in the gross salary but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless, are parts of the cost of personal services.

- Examples of employee benefits are group health or life insurance, contributions to employee retirement, social security or PERA.
- Benefits must not include Worker’s Compensation premiums.

The expenditure form fields for Salaries and Benefits are auto filled from the Staff Worksheet. Make all entries to the staff worksheet only.

AL Other Professional Services (0330) Fill out Staff Worksheet (Auto fill) Contracted Support – Auto fills from input of **AB** to **AF** on the Staff Worksheet.

Use for contracted professional services other than educational, supporting the operation of the school district. Included are therapists, audiologists, dietitians, etc.

This applies only to costs related to this specific student and should not include general education services for this student or for all students.

AL Travel (0580) Support - Enter expenditure amount if any and provide support documentation.

Expenditures for staff travel directly related to this student’s In Administrative Unit special education support services.

AL Supplies (0610, 0640, 0650, and 0690) Support – *see High-Cost Instructions* - Enter the support supplies expenditure amount, if any, for these object codes specific to this student’s special education program or needs and provide support documentation such as invoices, receipts or POs and explain in the Narrative 1 box as described on Page 6 of these instructions for the M-1 section.



Supplies are items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Supplies are items that do not contribute to a district’s capital assets.

This includes the following:

- 0610 General Supplies - Expenditures for purchase of all support supplies that are unique for this student’s special education program or needs. An example would be medical supplies, diapers, etc. for this student only. Please provide a list of supplies/equipment included in your costs along with POs, receipts, invoices, etc.
- 0640 Books and Periodicals – Expenditures for support books and periodicals unique for this student’s special educational program or needs.
- 0650 Electronic Media Materials – Expenditures for support electronic media materials unique for this student’s special education program or needs.
- 0690 Other Supplies – Expenditures for other special education support supplies unique for this student’s special education program or need.

Portable structures to meet the specific special education needs of an individual student will be considered. Justification for costs must be submitted in the Narrative 1: Intensity of Costs and Financial Impact text box.

Supplies that are purchased for the specific special education needs of an individual student will be considered if they are included in the IEP. If supplies were not specified in the IEP, please use the Narrative 1: Intensity of Costs and Financial Impact text box to provide justification. It is extremely important to include in this Narrative a highly detailed explanation of the district’s circumstances, the supplies and how their cost is specific to only this student. **This explanation is extremely important for low-cost supplies. Supplies under \$200 (cumulative) will not be considered without this detailed explanation.** The case must be made for how the supplies are specific to the student, support the student’s special ed program, are above and beyond the regular education requirements and how after this student’s use the supplies will not be able to have another use in the consortium, AU/BOCES for the remaining life of the supply. **The costs will be excluded from the application if sufficient detail is not provided to explain/support the costs.**

AL Equipment (0730, 0735) Support - Enter the expenditures for initial and replacement items of support equipment unique to the special education program of this student.

Portable structures to meet the specific special education needs of an individual student will be considered. Justification for costs must be submitted in the narrative.

Transportation (2700) (Auto fill) Support – Auto fills by totaling the contracted and district transportation amounts.

Transportation expenditures for a high-cost student must be Special Transportation costs unique to this student only. Specialized Transportation must be indicated on the student’s IEP(s). The expenditures for the High-Cost Student claimed on the Transportation Worksheet page of the application must be supported with student specific back up documentation.

TOTAL OF SECTION II Support - Automatically calculates from all totals from support auto fill fields and input of Salaries and Benefits, Other Professional Services, Travel, Supplies, Equipment and Transportation.

TOTAL OF REIMBURSEABLE COSTS - Automatically calculates from Section I and Section II totals.

IN ADMINISTRATIVE UNIT STUDENT APPLICATION SUMMARY WORKSHEET (Page 5)

All fields in this section auto fill.

SUBMISSION OF APPLICATION(S)

The **In Administrative Unit** Microsoft Excel workbook(s) must be in **one zipped IAU file** uploaded to the fiscal tag and high-cost tag type of the Data Management System, **by 5:00 PM on March 2, 2026**.

Please make sure your submission includes:

- Signed Summary Contact page
- Each completed Application Workbook in Excel format, DO NOT PDF
- All supporting documentation for each student submitted (contracts, student specific invoices, etc.)
- IEP cover page for each student, from all IEPs that cover the 2024/25 fiscal year
- IEP Consideration of Special Factors from all IEPs
- IEP Accommodations and Modifications from all IEPs, if applicable
- IEP Extended School Year Determination from all IEPs
- IEP Service Delivery Statement from all IEPs
- IEP Special Education and Related Services in the Least Restrictive Environment (Grid) from all IEPs
- IEP Recommended Placement in the Least Restrictive Environment from all IEPs
- 2024-25 District Calendars for the AU or member district of a consortium or BOCES for whom an application is submitted

Applications should be carefully reviewed for completeness before submitting. Costs included in the application without proper documentation of contracts and student specific invoices, as well as IEP support, will be deducted from the application amount.

If student specific invoices are not available, the costs can still be claimed if there is back up documentation provided with the invoice that details the services provided to this student and the invoice and/or contract can be used to calculate and/or identify the costs for the specific student.

Applications MUST be complete at the time they are submitted. If time permits, applicants may be asked to submit or re-submit any documentation that is missing or illegible, was submitted as PDF when Excel is required, or IEPs that do not cover the proper time frames. If applications are complete, there should not be a need for a request for additional information. Typically, these requests will have very short turn-around times (1 -2 business days maximum) and often conflict with district Spring Breaks, which will not change the due date to resubmit missing documentation as the application should have been complete upon submission. Failure to submit missing documentation by the due date contained in the request may result in the expenditure being deducted from the application.

Mailed applications do not protect the Personally Identifiable Information (PII) that is contained in the applications and WILL NOT BE ACCEPTED.

Be sure to keep copies of your application materials for your own records.

HOW TO ZIP THE APPLICATIONS

For Windows (For Mac instructions see page 24):

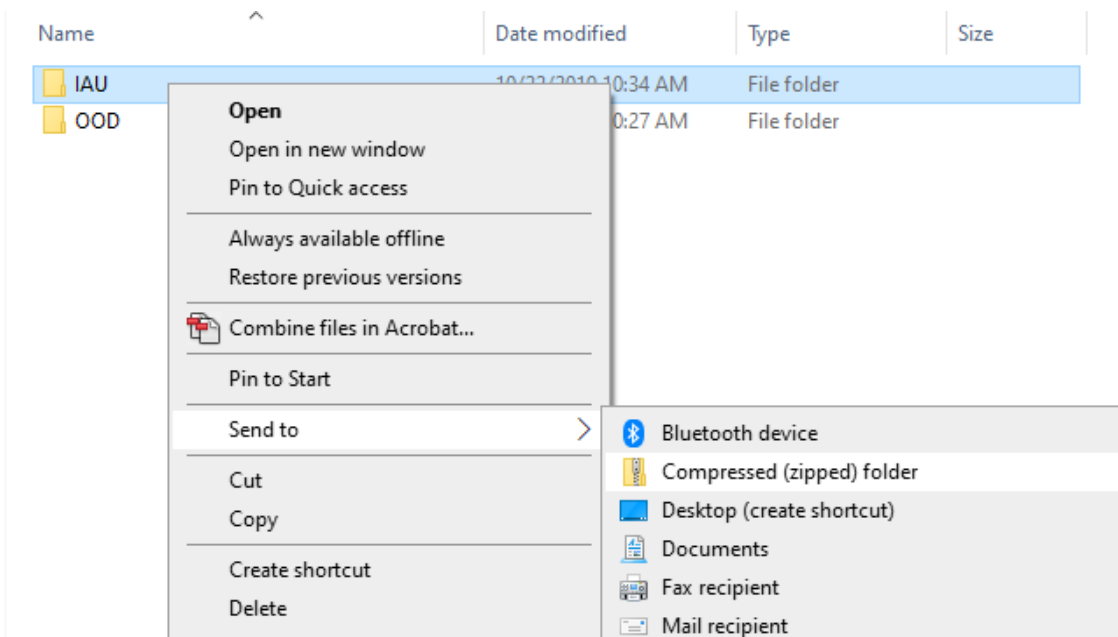
The following example shows a hypothetical file folder for Smith School District's IAU files that are ready to be zipped. The signed certification pages, separate application Excel workbooks and individual file folders labeled by the last four digits of each student's SASID are displayed. Within each individual SASID's file are all IEPs and any other supporting documentation unique to this student.



-01\m5\F1\$ (H:) > High Cost > IAU

Name	Date modified	Type	Size
0001	10/22/2019 10:26 AM	File folder	
0123	10/22/2019 10:20 AM	File folder	
1001	10/22/2019 10:20 AM	File folder	
1020	10/22/2019 10:21 AM	File folder	
1234	10/22/2019 10:21 AM	File folder	
1327	10/22/2019 10:20 AM	File folder	
2090	10/22/2019 10:20 AM	File folder	
3299	10/22/2019 10:20 AM	File folder	
4567	10/22/2019 10:20 AM	File folder	
4890	10/22/2019 10:20 AM	File folder	
7879	10/22/2019 10:21 AM	File folder	
9908	10/22/2019 10:21 AM	File folder	
00000_Smith_SD_IAU_1-of-2	10/22/2019 10:19 AM	Microsoft Excel W...	8 KB
00000_Smith_SD_IAU_2-of-2	10/22/2019 10:19 AM	Microsoft Excel W...	8 KB
00000_Smith_SD_IAU_Signed_Certification_1	10/22/2019 10:17 AM	Adobe Acrobat D...	27 KB
00000_Smith_SD_IAU_Signed_Certification_2	10/22/2019 10:17 AM	Adobe Acrobat D...	27 KB

When your files are ready to be zipped, right click on the main “IAU” folder, scroll down to “Send To”, the arrow will expand to give you the option “Compressed (zipped) folder”.

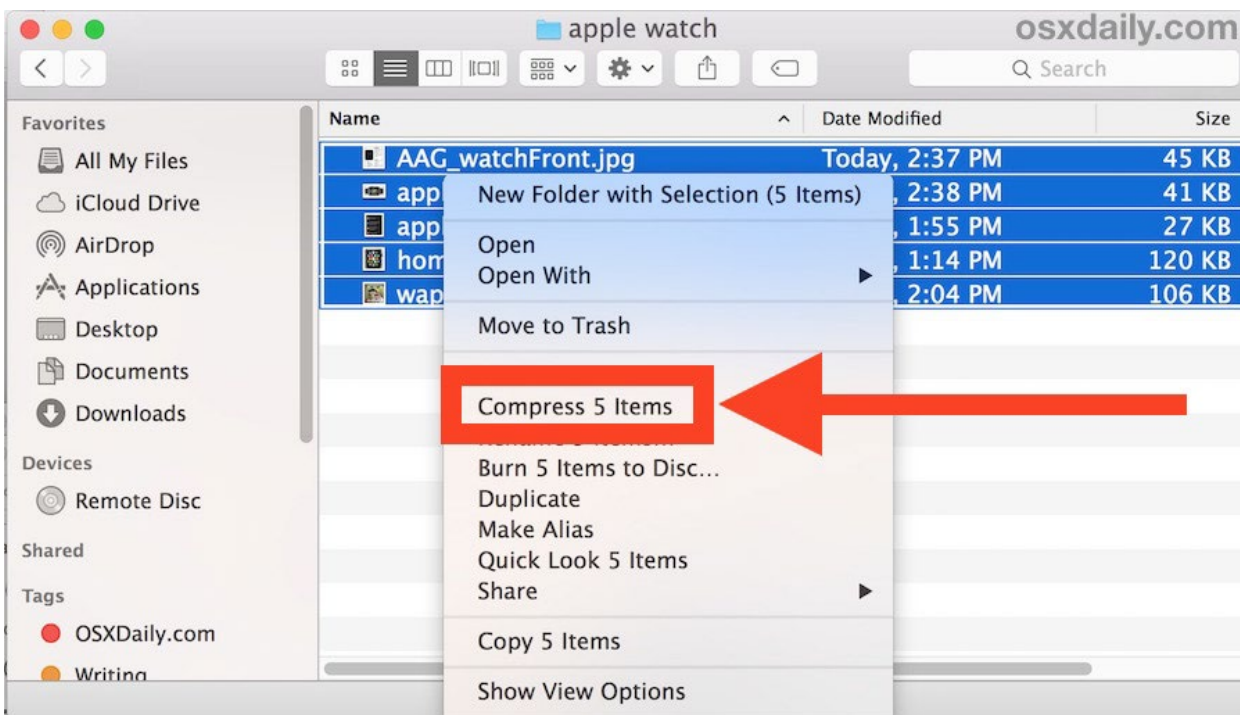


When the zip is complete, you will then see a zipped file with the same title, but “zipped” icon.

Name	Date modified	Type	Size
IAU	10/22/2019 10:34 AM	File folder	
OOD	10/22/2019 10:27 AM	File folder	
IAU	10/22/2019 10:42 AM	Compressed (zipp...	105 KB

Please keep in mind, different Windows operating systems may have slightly different steps, if in doubt, Google may provide the exact steps for your operating system.

Mac instructions: Right-click on the folder, select “Compress Items”. Find the newly created .zip archive in the same directory.

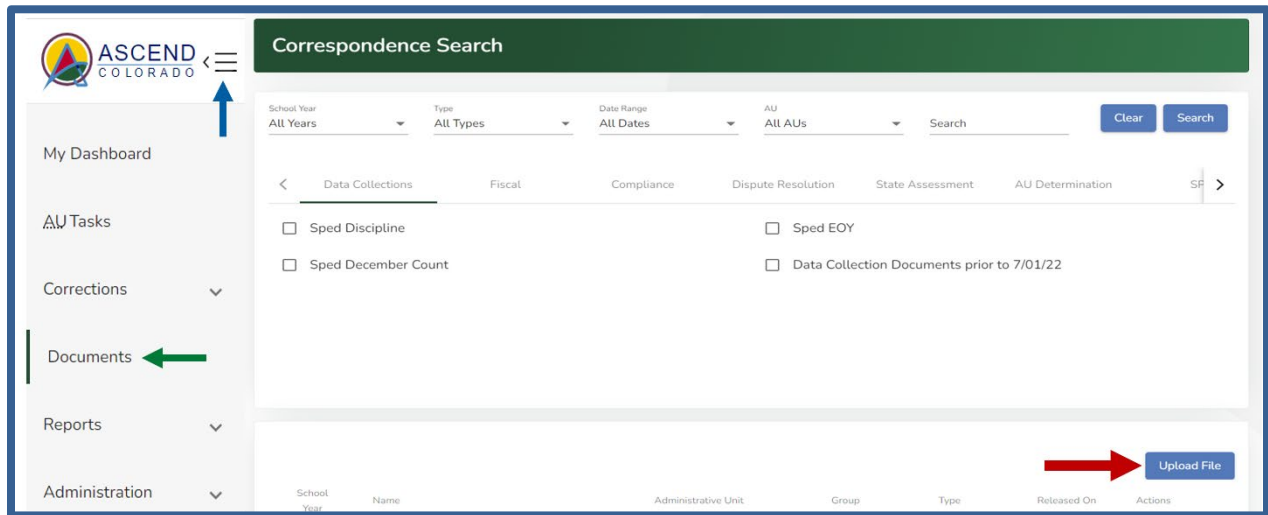


Please keep in mind, different Mac operating systems may have slightly different steps, if in doubt, Google may provide the exact steps for your operating system.

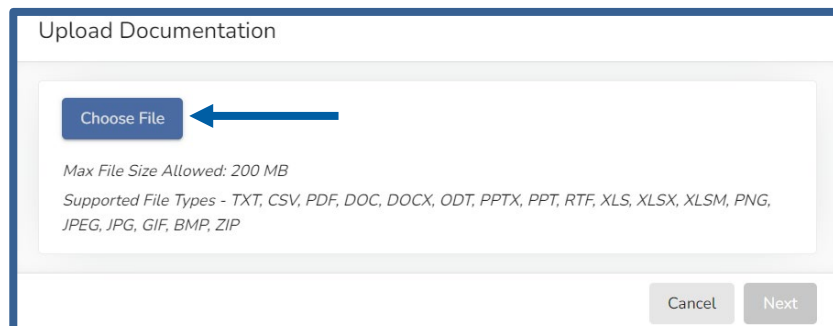
Once the files are zipped and ready to submit, upload each zipped file individually to the ESSU Data Management System with a fiscal tag and high-cost tag type as shown on pages 25 – 28.

HOW TO UPLOAD TO THE DMS SYSTEM

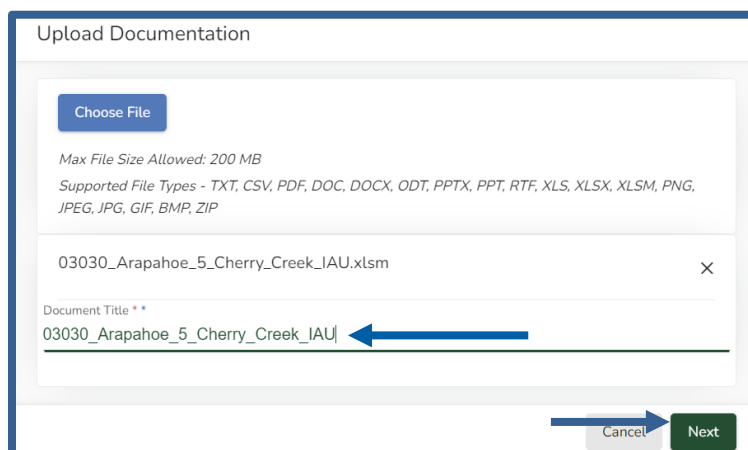
In the DMS system go to the navigation window on the left side and select Documents, as indicated with the green arrow. (If the navigation window is closed when first opening the DMS, click the “hamburger” button, indicated with a blue arrow, to open it.) Correspondence Search will be on the main part of the screen to the right of the navigation window. Click on the blue Upload File button on the lower right side, as indicated with the red arrow, you may have to scroll down to it.



Click on the blue Choose File button to select the zipped file from your computer. Browse to the zipped file location on your computer.



Provide a Document Title, this will name the document in the DMS, then click on the Next button.





Select the Tag named Fiscal.

Upload Documentation

Tags

Data Collections:	(0) Selected	▼
Fiscal:	(0) Selected	▶
Compliance:	(0) Selected	▼
Dispute Resolution:	(0) Selected	▼
State Assessment:	(0) Selected	▼
AU Determination:	(0) Selected	▼
SPP:	(0) Selected	▼

Cancel Done



Select the tag type High Cost and then use the scroll bar to move down to the school year section.

Upload Documentation

Tags

Data Collections: (0) Selected

Fiscal: (1) Selected

Fiscal monitoring

High Cost

Annual Performance Review

Fiscal Documents prior to 7/1/22

Compliance: (0) Selected

Cancel Done

Use the drop-down arrow to open the school year selection pane.

Upload Documentation

Compliance: (0) Selected

Dispute Resolution: (0) Selected

State Assessment: (0) Selected

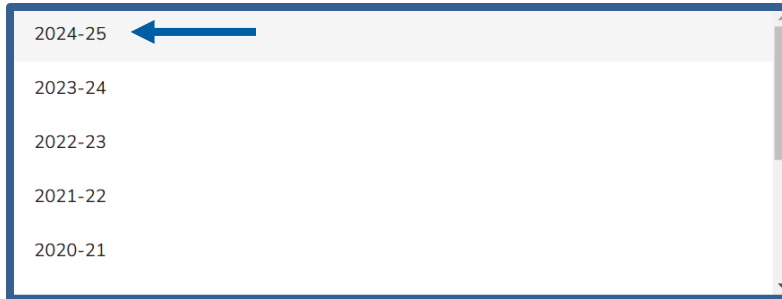
AU Determination: (0) Selected

SPP: (0) Selected

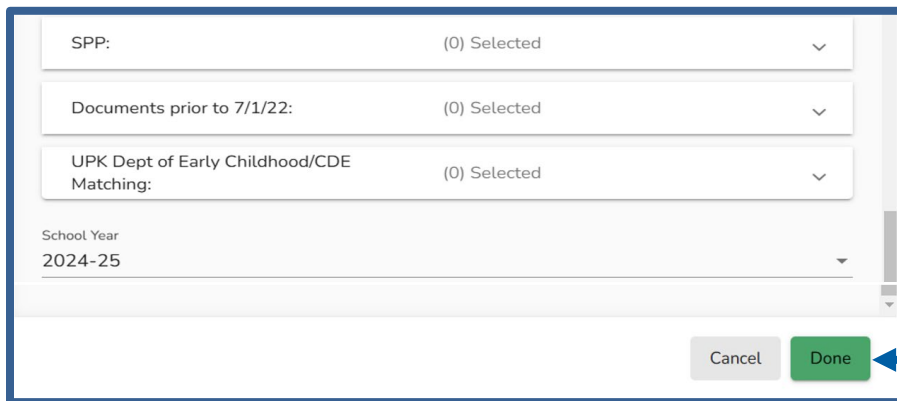
School Year

Cancel Done

The High-Cost applications are reporting costs for the 2024-25 school year, click on this year from the drop-down list.



Click the Done button which is now active.



For General Program, Application and Submission Questions, Contact:

Vicki Graham

Fiscal Supervisor, ESSU

Colorado Department of Education

201 East Colfax, 4th Floor

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