2026-27 Guidance for Documentation of a Tuition Cost Rate for Public Online Programs, Including Programs in Public Charter Schools per ECEA Rule 9.03(1)(a)-(b)

COLORADO
Department of Education

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

Application Qualifications

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

1) Job Code 202-Special Education Teacher who is appropriately licensed and endorsed in special education appropriate for the student disabilities served in the program. A one-teacher public online program cannot employ a special education teacher on temporary status (TEE) who is not fully licensed and appropriately endorsed in special education.
2) Job Code 102-Special Education Director who is appropriately licensed and endorsed in Director of Special Education. This may be a full or part-time director employed by the public online program or a director employed on a contractual basis; or Job Code 104-Instructional Supervisor who is appropriately licensed and endorsed in special education appropriate for the student disabilities served in the program.

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

Statutory Authority

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

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

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

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

ECEA 9.05(2)(c) Additional Contract for Contracts Involving Speech-Language Instruction and/or Related Services

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

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

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

Application Structure and Data Entry

The tuition cost application contains formatted electronic Excel forms that require the user to type data into fillable cells. It is not intended for handwritten entry. The application is comprised of nine tabs/forms/workbooks that include a program identification tab (i.e., tab 1) for providing contact information, signature approval, and data necessary for tuition cost rate calculations; two tabs for reporting costs for SPED and Gen Ed staff (i.e., tabs 2 and 3, respectively); two tabs used for reporting additional program costs and to calculate the total for SPED and Gen Ed costs (i.e., tabs 3 and 4, respectively); a tab for reporting revenues (i.e., tab 6); two tabs for calculating the tuition cost rate for programs with high and low percentages of students with disabilities (i.e., tabs 7 & 8, respectively); and a reference tab (i.e, tab 9) used to describe each job code that appears in the dropdown provided in column A on tabs 2 and 3.

Individual data reported on tabs 2 and 3 will automatically be summarized by job code categories and autofill in the corresponding job code categories in the program costs forms on tabs 4 and 5. The FTE, base salaries, and employee benefits fields in the program cost forms are non-editable and cannot be typed into.

Data Entry Guidelines

- **Must Read.** Altering the application in any way is not advised as this may inadvertently cause the application to not function as designed resulting in some costs not being included in the tuition rate calculation. Converting the application in Excel to a Google doc will remove all protections. The application will be reviewed as received. Adjustments that are needed to include claims due to converting the application into a Google doc or altering it in any way may not be made. Please do not hesitate to contact the Tuition Cost Administrator for assistance or call Lisa Schmit at 720-916-6123 for issues that may be encountered while completing the application (e.g., where costs should be entered, which job codes to use, if additional rows are needed to enter costs or revenues, etc.).
- **Order of Entry.** The application must be filled out in the same order as the tabs appear from left to right at the bottom of the Excel file.

- **Applicant Comment Field.** Most tabs include an applicant comment field that should be used to explain cost increases greater than 10% for salaries and benefits, or greater than 20% for all other reported costs compared to the previous year's application. The applicant comment fields should also be used to provide further detail or information that is relevant to the review of the claim.
- **Fillable Cells.** Many of the cells in the application are non-fillable and are autofilled based on data provided in the staff workbook forms. Light green cells are the only fillable cells.

Tab Guidelines

Please note that guidance for all tabs are included below with the exception of tab 6 for entering revenues that doesn't require further guidance.

Tab 1: Program Identification

- **Original Signatures.** Original signatures are required. Instructions for providing these are included at the bottom of the form on tab 1.

Tabs 2 & 3: Definitions and Details for Completing SPED and Gen Ed Staff Workbooks

- **Job Code and Title.** A unique job code and title per the specific duties and responsibilities of an assignment. The job codes contained within the application are consistent with job codes reported in all special education data collections, per the CDE Chart of Accounts. Allowable job codes are those appropriate for public online programs serving students with a disability. The job code title in column B of the application will automatically populate based on the job code selected in column A. Job codes provided in the dropdown in column A on tabs 2 and 3 are specific to the tab and should not be altered. Look at both tabs 2 and 3 if you cannot find the job code that corresponds to the position. Tab 9 in the application provides an overview of all job codes. Below are guidelines for specific job codes.
    - **Job Codes Ending in PS.** Job codes that end with a PS are for purchased services (e.g., 200PS, 300PS). If purchased services are claimed in the application, the applicant must verify that the individual providing the services is properly licensed for the duties that they will be performing (e.g., if contracting with a school counselor, the applicant must ensure that the person providing the services has a valid CDE license). When choosing a purchased service from the dropdown menus, the columns for the social security number, benefits, and CDE licensing with be automatically greyed out as these fields do not apply to purchased services.
    - **Use of General Category Job Codes.** These codes are used when there isn't a specific job code available for the position for both SPED and Gen Ed staff and for purchased service providers within the application. A specific staff title must be provided in column D on these tabs for each staff assigned to a general category code. Depending on the title of the assignment, CDE licensing requirements may apply. The CDE administrator will review the staff title for each staff reported in a general category code to determine if a CDE license is required. Additionally, a description of services is required for general category codes used for purchased services. Specifically, these codes are 200 and 200PS used for other professional instructional and instructional support

staff such as short-term substitute teachers, instructional coach, etc.; 300 and 300PS used for other professional staff such as psychiatrist, accountant, etc.; and 500 and 500PS used for business/office/administrative support such as a temporary/part-time worker, purchasing agent, etc. See section in tab 9 below titled Job Classification Categories for specific details about the nature of the job assignments that are included in each of these general categories. This column will be automatically greyed out if a general category code is not used.

- **Teacher Substitutes.** Long-term teacher substitutes for SPED are held to the same licensing requirement as SPED teachers. Short-term SPED or Gen Ed teacher substitutes should be coded to general category code 200/200PS because the nature of the position is professional instructional. See tab 9 below for more information on job classification categories used for describing a specific group of duties and responsibilities of an assignment.
- **Legal Services.** Legal services has in previous years been broken into four different categories on the Gen Ed cost form. Job code 341/341PS has been added to the job code dropdown on the Gen Ed staff workbook on tab 3. This job code can only be used for Gen Ed. Use general category code 300/300PS for legal services that are applicable to SPED only on tab 2. If an employee/contractor provided services for both populations of students, the FTE, base salary amount, and benefits or contracted amount will need to be split in proportion to the amount of time spent serving each group of students and recorded accordingly on both tab 2, using job code 300/300PS and on tab 3, using job code 341/341PS. Please note that legal service claims applicable to individual student cases are not allowed.

- **Job Code Applicability.** Some job codes are applicable to both SPED Ed and Gen Ed, whereas others are applicable to SPED only or Gen Ed only. Column C in the application is used to indicate the job code applicability and will automatically populate based on the job code selection in column A. Additionally, an overview of the applicability for each job code is provided in the application on tab 9.
- **Social Security Number.** A nine-digit number, unique to each individual, used to verify the appropriate CDE license/endorsement for the reported job code/staff title. The last four digits of the social security number for each staff is required. A tuition cost application is considered "incomplete" if the last four digits of the social security number is not provided. The cell in this column will be automatically greyed out if a job code ending in PS for purchased services is selected. The CDE Administrator responsible for the Documentation of a Tuition Cost Rate for Public Charter Schools applications will use the last four digits of the social security numbers to verify CDE licensing records in Educator Licensing's online data system. Only those staff who hold a valid and appropriate CDE license, if required for the job code category, will be approved for inclusion in the tuition cost rate calculation.
- **FTE.** The total number of hours worked divided by the maximum number of compensable hours in a full-time schedule. An FTE of 1.00 is equivalent to a full-time position. If the staff's hire is later than the beginning date of the program, the FTE must be prorated in accordance with the actual hire date. If the staff has multiple assignments, separate records are reported for each job code, and the total FTE reported

for all job codes cannot be greater than 1.00. Each job code record must contain the FTE attributed to that assignment. If a job code is selected for an employee who serves both SPED and Gen Ed students, the FTE should be reported in proportion to the amount of time spent serving each student population on both the SPED and Gen Ed staff tabs. The cell in this column will be automatically greyed out if a job code ending in PS for purchased services is selected.

- **Base Salary/Contract Amount if Purchased Services.** The annual contract salary an individual is paid excluding the amount of employee benefits. Salary must be prorated per the reported FTE based on the actual hire date. If the staff has multiple assignments, separate records are reported for each job code. Each job code record must contain the portion of salary attributed to that assignment. The application is not designed to automatically calculate salary amounts based on the portion of the FTE reported. These calculations must be done manually. For example, if the staff works in a position that has a full-time base salary of $80,000 but only works half of the number of compensable hours in a full-time schedule, the FTE should be reported as .5 and $40,000 should be claimed as the base salary amount. If a purchased service is provided, the $ amount of the contract should be entered into the base salary field. If the staff or contractor provides services to both SPED and Gen Ed students, the base salary or contract amount should be split in proportion to the amount of time spent serving each group of students and entered accordingly on both the SPED and Gen Ed tabs. For example, if the staff's base salary for a 1.0 FTE is $80,000 and the staff provides nursing services (i.e., job code 233) to both SPED students for 90% of the hours worked and to Gen Ed students for 10% of the hours worked, the FTE reported for this staff on tab 2 should be .90 and the salary reported should be 90% of the total salary amount which is $72,000. The other 10 % or $8000 of the base salary for this staff should be reported on tab 3 for Gen Ed. The same method should be used for reporting the benefit claim for this staff.
- **Employee Benefits.** The annual compensation provided to employees including social security, group insurance (health, dental, and life), unemployment/workers compensation, pension plan, etc. The application is not designed to automatically calculate benefit amounts based on the portion of the FTE and salary or contract amount reported. These calculations must be done manually. If the staff serves both SPED and Gen Ed students, the benefit amount must be reported using the same method as described in the bullet above titled "Base Salary/Contract Amount if Purchased Services". The cell in this column will be automatically greyed out if a job code ending in PS for purchased services is selected, as benefits paid to purchased service providers should be included in the contract amount.
- **CDE License Columns.** The CDE license type is reported in column K. TEE-Temporary Educator Eligibility is allowed for instructional and support special education staff only. Indicate N/A in this field if a CDE license is not required for the job code. Examples for license types are as follows: TCH-teacher, SSP-special service provider, ADM-administrator, TEE-temporary, etc. The CDE License Endorsement in column L is used for entering the endorsement on the staff's license. Endorsement examples are as follows: Deaf/Hard of Hearing Specialist, Speech-Language Pathologist, Director of Special Education, etc. The CDE license expiration date in column M should be entered in mm/dd/yyyy format.

Note: The FTE, base salaries, and employee benefits amount for administration staff are proportionate to the special education program operated by the public online program and are typically not full-time.

Tabs 4 & 5: SPED and Gen Ed Costs Workbooks

- **Tab Structure.** There are three sections for reporting costs within each of these tabs. On tab 4 SPED instructional costs are calculated in section I, SPED support costs are calculated in section II, and other SPED costs are calculated in section III. On tab 5 Gen Ed instructional costs are calculated in section I, Gen Ed support costs are calculated in section II, and administration and occupancy costs are calculated in section III.
- **Autofilled Cells.** The total FTE, base salaries, and employee benefits amount per job code that appear on these tabs will autofill based on the individual data reported in the SPED and Gen Ed staff workbooks on tabs 2 and 3, respectively. These fields are non-editable. Also, all subtotal, total, and grand total amounts are autofilled based on formulas used within the application. The grand total cost amounts appear at the bottom of each tab.
- **Fillable Cells Used for Reporting Additional Costs.** The green colored fields on these tabs are to be used for reporting the specific cost types included on these tabs. These costs are in addition to the base salaries/contact amounts and employee benefits that are autofilled on these tabs. The reported Gen Ed costs in the fillable fields on tab 5 should be proportionate to the special education program operated by the public online program.
- **Cost Type Determination.** To determine if a cost should be reported as SPED vs. Gen Ed, ask if the cost would be necessary if there were no SPED students in the school. If yes, it should be reported as a Gen Ed cost on tab 5. Alternatively, ask if the cost is generated by the student's Gen Ed or SPED program.

Tab 7: Calculation of a Tuition Cost Rate for Public Online Programs_Option 1

This form is used to calculate the daily tuition cost rate per student with disabilities served at a public online program with a high percentage of students with disabilities. The form is comprised of three sections that are described below.

Section 1

The purpose of this section is to calculate the total SPED and Gen Ed and other education costs above the revenues received before applying per pupil revenue (PPR) or Universal Pre-Kindergarten (UPK) revenue and to provide a per pupil amount for each row within this section. The cells in the amount column are autofilled from the identified cell numbers and tabs noted in the row description column. These are non-fillable cells. The per pupil amounts in rows 1-3 use cell B18 (i.e., estimated average number of students with disabilities to be served in 2026-2027) from the Program ID form on tab 1 to calculate a per pupil rate for the dollar amount that appears in the amount column in each of the corresponding rows. These rows are for showing the SPED costs and revenues, along with the total SPED costs above SPED revenues. The per pupil amount in rows 4-6 are calculated

in the same manner using cell B17 (i.e., estimated average number of students – both Gen Ed and SPED – to be served in 2026-2027) from the Program ID form on tab 1. These rows are for showing the Gen Ed and other education costs and revenues, along with the total Gen Ed and other education costs above the Gen Ed and other education revenues. Row 7 shows the total education costs for SPED, Gen Ed, and other education costs above the revenues received with a per pupil amount.

Section 2

The purpose of this section is to identify and apply the per pupil revenue (PPR) or universal pre-kindergarten (UPK) revenue. The amount for the PPR/UPK revenue is entered into the application by the Tuition Cost Administrator. The PPR/UPK amount is subtracted from the total per pupil Gen Ed and other education costs above other education revenues that appears in row 9. This calculation leaves in row 10 the remaining PPR/UPK revenue to apply to the total per pupil SPED costs above SPED revenues. The calculation in row 11 divides the remaining PPR/UPK revenues to apply to the total SPED costs above SPED revenues in row 10 by the total PPR/UPK revenues received in row 8 to get the SPED percentage of the PPR/UPK revenue received that is to be applied against SPED costs.

Section 3

The purpose of this section is to calculate the daily tuition cost rate. This is done by taking the total amount of per pupil SPED costs above per pupil SPED revenues in row 12 and subtracting from it the remaining PPR/UPK revenue to apply to total per pupil SPED costs above per pupil SPED revenues in row 13. This calculation provides the unreimbursed SPED costs per pupil in row 14 that is then divided by the number of program days for the school year in row 15. This calculation provides the tuition cost rate in row 16.

Tab 8: Calculation of a Tuition Cost Rate for Public Online Programs_Option 2

This form is used to calculate the daily tuition cost per student with disabilities served at a public online program with a low percentage of students with disabilities. The calculation for each row is provided in the row description column.

Tab 9: Job Codes

Please refer to the table on tab 9 in the application that shows all job code classifications, job codes, job code titles, job code descriptions, cost type for each job code, and applicability of the job code.

Job Classification Categories

There are six primary job classification categories with each category describing a specific group of duties and responsibilities of an assignment. Most categories have sub-categories that further specify the duties and responsibilities of an assignment. The names and descriptions of each category, along with the names of the sub-categories, are provided below. The levels shown below indicate that the job codes numbers will be in the one hundreds (100 level), two hundreds (200 level) and so forth.

Administrator Job Codes – 100 level

- An administrator is an individual who performs responsibilities associated with executive management, administrative leadership and organization direction, and is responsible for developing, directing and interpreting policies or regulations. Positions that would naturally be associated with a 100 level would be those that report directly to the Board of Education, those considered cabinet level, and those positions holding CDE leadership licenses (Special Education Director, Gifted Education Director, Principals, and Assistant Principals).

Professional Instructional Job Codes – 200 level

- Performs duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) including skills in the field of education or educational psychology. Generally, individuals hold a CDE license, endorsement, and/or authorization. There are three sub-categories for professional instructional job codes. They are classroom instruction, instructional support, and other support.

Professional Other Job Codes – 300 level

- Individuals who perform managerial or supervisory activities or perform assignments requiring a high degree of knowledge and skills which have been obtained through advanced education, training, or experience but not requiring skills in the field of instructional education. Individuals in this job class category would be considered administrative exempt. Employees in this category are not considered executive in nature and would generally report to 100 job class level. Employees may support an administrator in developing, directing, interpreting, and executing policies and regulations. Employees may develop/manage a department budget and/or supervise employees. There are three sub-categories for professional other job codes. They are other licensed specialists, professional support, and computer technology.

Paraprofessional Job Codes – 400 level

- Performs activities supporting professional-instructional individuals or functions of an organization; may support areas outside of the traditional classroom (e.g., bus monitor).

Business/Office/Administrative Support Job Codes – 500 level

- May include supervisory of general office or programming and would not be considered exempt. Additionally, performs activities associated with data collection, recording and retrieval, preparing, transferring, systematizing or preserving communications, records and transactions. Distinguishable from the 300 job class series.

Crafts/Trades/Services Job Codes – 600 level

- Performs tasks that require skill levels which can be acquired through on-the-job training and experience or through apprenticeship or other formal training programs. This includes assignments in crafts and trades, operative, laborer, and service work.

Checklist for Completion and Submission of Application

Download the Excel Application

- Download the 2026-27 Public Online Programs Tuition Cost Application to your computer.
- Click enable editing or enable content. Save the application to your computer with the name of the public online program.

Completion Details

- Read the **Must Read** bullet in the Data Entry Guidelines section on page 3 above.
- Fill the application out in the same order as the tabs that appear at the bottom of the Excel file. See the guidance provided above for details about how to complete each tab.
- Only the green cells in the application are fillable. All other cells are locked. Many cells pull data from other tabs and are autofilled.
- Ensure the last four digits of the SSN # are entered for each staff on tabs 2 and 3. They are needed to verify CDE licensing records.
- Ensure the licensing fields are completed for each staff on tabs 2 and 3.

Submission of Application

- Both the application in the original Excel format and signature page(s) in PDF should be submitted through the Exceptional Student Services Unit (ESSU) Data Management System (DMS), Fiscal Tab by a staff member at the administrative unit of attendance who has access to the DMS. This is a secure site for the application that contains personally identifiable information (PII) that should not be shared via email.
- Original signatures are required for the Program ID form on tab 1. Follow the guidance provided at the bottom of the form.
- Email the tuition cost administrator, Lisa Schmit, once the tuition cost application is uploaded to the DMS in Documents, Fiscal Tab. The DMS does not have a notification feature. Failure to notify the CDE tuition cost administrator may cause processing delays.
- A tuition cost application is considered incomplete if the last four digits of the staff member's social security number is not provided on tabs 2 and 3 and if the signature page (s) for the Program ID form on tab 1 are missing.

Post-Application Submission – CDE Process

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

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