

Special Education Expenditure Report

Instructions for FY25, Issued September 10, 2024

Vermont Agency of Education Special Education Finance

Purpose

The following information is the special education expenditure report instructions for FY25.

The Special Education Expenditure Report serves the following purposes:

1. Provides a summary of special education state placed and extra ordinary costs for the fiscal year through the end of the reporting period for each reporting entity
2. Bills the State for reimbursement of special education costs incurred in providing IEP services to State-Placed students (Worksheet A)
3. Bills the State for reimbursement of special education costs for students that qualify for extraordinary reimbursement (Worksheet B)

Fiscal Year 2025 (FY25) Updates

The AOE Special Education Finance Team is deploying a revised form for both Worksheet A and B for FY25, changes include:

- Updated calculation cells to reflect payment for FY23 statutory calculation change
- Removal of Supplemental Sheets and February Projection
- Inclusion of IEP Calc Sheet and Program Cost

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Reporting Periods

The reports are **cumulative** from the beginning of the fiscal year. The reporting schedule for FY25 is as follows:

The information sheet is due to the Agency of Education October 18, 2024

Worksheet A and B, if applicable, are due four times during the year displayed in the chart below.

Please only submit if the Supervisory Union/Supervisory District has eligible costs.

Do not submit blank forms in reporting periods November, January, or April. For the yearend submission, please submit a blank form, if applicable, with a large indication on the form of zero students and zero costs to submit.

Due	Through	Pay
November 15	October 31	December 15
January 15	December 31	February 15
April 15	March 31	May 15
August 1	June 30	September 15

Reporting Entities

The reimbursement reports are to be completed by each supervisory union/supervisory district.

This set of forms is designed for each reporting entity to reflect the special education transactions on its accounting records. If a resident student's special education services are rendered at a receiving public school, the sending LEA should be billing the AOE for eligible costs. The receiving LEA should not be billing the AOE for costs.

Only one Worksheet B can be submitted for each supervisory union/supervisory district for each report period. Meaning, a district and the Supervisory Union of that same district cannot both submit a Worksheet B.

Information Sheet

At the beginning of each fiscal year, the supervisory unions/districts are asked to notify the Vermont Agency of Education of their reporting entities for the year. This procedure lets the Agency Special Education Finance Staff know which reports to expect as well

as the individuals at the supervisory union/district having responsibilities relating to these reports. The form also provides the information on who should receive information about the payments based on the reports. The deadline for submission of the Information Sheet for FY25 is October 18, 2024.

Submit completed, signed forms to: AOE.SpecialEducationFinance@vermont.gov

General Reporting Instructions

The Special Education Expenditure Report is to be prepared in accordance with Handbook II and based on information from the general accounting system of the Supervisory Union/District.

Reports are to include costs that are for **this** fiscal year only, even if those costs were paid for outside of the fiscal year. Expenditures for prior fiscal years require that the appropriate fiscal year's report be amended. Prior year expenditures are not to be included here.

If tuition is prepaid for a year, prorate the amount of expense for each reporting period. For example, for the report cumulative through October 31, 2024, only list the actual cost of the services provided through October 31, 2024 regardless of whether a full year of services was paid in advance of services provided.

The reports from a supervisory union need to be consistent throughout that supervisory union and its member school districts by using either whole dollars or using dollars and cents.

Worksheet A

New FY25, there is one version of Worksheet A.

The Worksheet A supplement and February estimated cost page have been removed and are no longer required. The revised form is to be filled out, reflecting the amount for each service that the school district has already incurred for the reporting period submitted.

Instructions For Worksheet A:

This form is a bill to the Vermont Agency of Education for reimbursement of the special education costs incurred for State Placed students by the reporting entity. Remember that these students are not all in the custody of DCF. Some may be supported by a Mental Health system or by Developmental Services. Worksheet A needs to provide the following student information:

- student's full name
- date of birth

- seven-digit ID#
- service category (dropdown)
- service description
- school placement
- student's town if residence
- dates of service
- eligible costs

Please list students in alphabetical order by last name; list student's first and last name.

Each line requires the specific beginning and ending dates that the service being claimed was provided to the student. The description of the service must be specific and have enough information so that the Agency can determine if it is a special education service and track the cost of special education services by category. The cost for each service must be calculated for the specific period being billed. If the Agency has questions as to whether a claimed cost is reimbursable, it will request back-up documentation for the claimed cost. At a minimum, claimed costs must be pursuant to a written agreement or contract between the district and the approved contractor.

A State Placed student is a Vermont student educated by a school district other than the district of residence of the child's parent(s) or guardian **as a result of a placement** by a State Agency, a designated community mental health agency or agency approved by the Secretary. This **does not** allow for reimbursement for students being educated by their home school district (based on the residence for the parent(s) or guardian), even if they are in State custody. The term State-Placed student is defined in [16 VSA § 11 \(28\)](#).

Costs Covered by State-Placed Student Reimbursement

This report is cumulative and will include all costs from the beginning of the fiscal year. The costs included in the report are limited to special education costs paid for by this reporting entity. The service(s) must be special education services required by the student's IEP or as part of a special education evaluation and actually have been provided to the student. The costs listed for reimbursement can include those for specialized instructional services, related services and special education evaluations.

The SU/SD cannot bill the State for services paid for by Federal funds or other State grants. Regular education tuition or regular Career Technical Center tuition cannot be reported here as they are not special education costs.

Questions regarding reimbursement for State Placed general education costs should be directed to Cathy Scott Cathy.Scott@Vermont.gov.

Information required for each special education service billed for each student:

SU/SD: select your SU/SD in cell D2 in Worksheet A tab and the form will display the SU/SD in column A.

Payee ID: after selecting your SU/SD in cell D2 in Worksheet A, the form will display the payee in column B. Do manually change the payee ID, if appropriate.

Student ID Number: Enter the student's seven-digit identification number. (If you need a Student ID number for a student, check with your school district data reporting staff responsible for the student census, to obtain a permnumber)

Student Name: List students in alphabetical order by student's last name. Enter the first and last name of the student.

Student Date of Birth: Enter the student date of birth in column E for each row of student data entered using the mm/dd/yyyy format, example 06/04/2009 for June 4, 2009.

Student Town of Residence: Provide the town code corresponding to the legal town of residence for the student, such as T001 for Addison

Service Category: Select from the dropdown options the service category describing the type of services the student is receiving. The table in Appendix A provides descriptions for each service category in the dropdown list.

Service Description: Enter a description of the special education services being provided to the State-Placed student in accordance with his/her IEP.

A separate line should be used for each separate service and each separate date span. For example, if the supervisory union/supervisory district is paying for tuition, transportation and an individual aide for one student, one line needs to be used for each of the separate services. Any tuition items need to clearly indicate the name of the program and the organization that operates the program.

Too often the only information included about a tuition charge is who the vendor was which does not indicate the specific program that the student attended. The only items listed as tuition would be for programs at independent schools that are approved as special education programs or special classes, or separate day programs offered by public schools.

School Placement: Provide the name of the school the student was attending or enrolled in while receiving this service. If the student was attending a separate day program, a special class or receiving home tutoring, the place where services are received should be reported.

For example: a student enrolled in the Baird School and having a legal residence in the Barre School District, the Baird School should be reported as School Placement.

Dates of Service: The date of service should include the beginning and ending date that costs were included for that service for that student.

For example: If the service is an individual aide who started on August 30 the first day of school), then the period reported would be August 30, 2024 – October 31, 2024 for the first report. If the student moved out of the supervisory union/supervisory district on November 15, 2024, then the period on the later reports would be August 3, 2024 – November 14, 2024. If the service lasted to the end of the school year, show the actual last day of school. Do not use June 30, 2025 as the ending date unless that service was provided through that date.

Only use separate lines for the same service for a student if there is a break during the time period the service was provided.

Eligible Cost: List the cost of each service for the student indicated cumulative through the reporting time period.

For example, for the report cumulative through October 31, 2024, only list the actual cost of the services provided through October 31, 2024 regardless of whether a full year of services was paid in advance of services provided.

Confirmation of State Placed student status is required prior to approval of state placed funding.

Entities can claim special education instructional costs in a number of ways.

If the cost is billed from an outside vendor for one student, simply list the amount from the bills.

If the school district pays special education tuition or excess cost to another school district, the sending district bill for the costs that they paid.

If a school district is providing IEP services using their own staff, they can use the State allowed rate for specialized instruction. If the State allowed rate is not sufficient to cover the actual cost of their staff, two worksheets have been provided for school districts to use to calculate the actual cost of their staff for specialized instruction provided to State Placed students. One is for individual student services, and one is for special education programs:

1. IEP Instructional Cost Calculation Sheet used for individual student services and
2. District Special Education Program Calculation Sheet used for special education programs.

The forms and instructions for these are included in the SEER packet.

For non-instructional services, the SU/SD will need to calculate the amount attributable to this student based on the staff person's caseload or actual time spent working with

that student. The SU/SD needs to document the way it calculated the cost and keep the backup documentation.

For FY25, the rates in Appendix A have not been updated since FY20. The Agency does not have sufficient data to update these rates for FY25. There will be new questions in the FY26 Service Plan (sent separately), so the Agency can begin to update the State rates on a yearly basis going forward.

Review of Worksheet A: The agency's Federal Education and Support Programs division (FESP) staff review Worksheet A reports to ensure that all costs reported are eligible for this funding mechanism. The review entails confirmation of state placed student status for education finance purposes, dates and costs. During the review process, the FESP team will work with SU/SDs to alert them to any ineligible costs and ask questions. It is important to clear up any issues with denied or pended claims as payment will only be made for approved claims. SU/SD's finalized revisions of Worksheet A's must be sent directly to the special education finance team. Revised forms are necessary if there are cost changes from your initial submission.

Contact for Worksheet A: Cathy Scott Cathy.scott@vermont.gov

Supplemental Cost Calculation Forms

New for FY25, the IEP Calc Sheet, IEP Calc Sheet Sample, and Program Cost worksheets are included in the SEER packet

IEP Instructional Cost Calculation Sheet for State-Placed Students: The form is used to calculate SU/SD the cost for special education instructional services provided to a State-Placed student placed in their district and being educated by their staff. The calculation sheet is a three-part sheet used to determine allowable amounts billed on worksheet A, IEP services, Cost Breakdown, and Cost Calculation.

The IEP information includes the specific services with the frequency and duration of each. The SU/SD needs to add information on the group size and calculate the amount of services that the student receives as well as the hourly rate for each service provider and the amount that the school district spent providing those services. The calculation sheet is used to calculate the cost of IEP instructional services being charged for the State-Placed student on Worksheet A.

District Special Education Program Calculation Sheet: The form is used by SU/SDs to calculate the daily cost for any special education programs that it operates. The calculation sheet is used to calculate the daily rate of the program to document the rate being charged for the State-Placed student on Worksheet A.

Worksheet B

This form is used to claim extraordinary special education reimbursement. Extraordinary reimbursement only applies to students over three years of age whose special education costs exceed \$66,446.00 for FY25. Only eligible costs can be included for a PK-12 student which excludes any costs paid from federal funds or other grant funds. If the Agency has questions as to whether a claimed cost is reimbursable, it will request back-up documentation for the claimed cost. At a minimum, claimed costs must be pursuant to a written agreement or contract between the district and the approved contractor. This report is cumulative from July 1, 2024, through the end of the reporting period.

Do not report students until their costs have exceeded the \$66,446.00 amount.

Information Required for Each Special Education Service Billed Per Student:

SU/SD: Select your SU/SD in cell D2 if it did not pull over from Worksheet A tab and tab and the form will automatically display the SU/SD in column A.

Payee ID: After selecting your SU/SD in cell D2 in Worksheet B or having it pull over from worksheet A, cell D3 will populate with a payee ID, the form will automatically display the payee in column B. Do manually change the payee ID, if appropriate.

Student ID Number: Enter the student's seven-digit identification number. (If you need a Student ID number for a student, check with your school district data reporting staff responsible for the student census, to obtain a permnumber)

Student Name: List students in alphabetical order by student's last name. Enter the first and last name of the student.

Do not include students whose costs are being billed on Worksheet A.

Student Date of Birth: Enter the student date of birth in column E for each row of student data entered using the mm/dd/yyyy format, example 06/04/2009 for June 4, 2009.

Student Town of Residence: Provide the town code corresponding to the legal town of residence for the student, such as T001 for Addison

Primary Disability: Select the code that reflects the student's primary category of disability.

Code	Disability
01	Intellectual Disability
04	Speech or Language Impairment
05	Visual Impairment
06	Emotional Disturbance
07	Orthopedic Impairment
08	Other Health Impairment
09	Specific Learning Disability
10	Deaf-Blindness
11	Multiple Disabilities
12	Developmental Delay
13	Traumatic Brain Injury
14	Autism Spectrum Disorder
15	Hearing Loss

Residential Placement? (Yes or No): Select “yes” if the student was in a residential placement (providing service for 24 hours a day) at district expense for any part of the fiscal year. If a student was not in a residential placement at district expense for any portion of the fiscal year, select “no.” Remember that these students have been placed in a residential facility by the LEA and not by another Agency.

Placement Location: *New FY25.

Select the appropriate placement location for each student from the dropdown

Placement Location Options
Vt w/in District w/ district supports
Vt w/in district w/ outside Supports
Vt LEA Alternative Program
In-State - Independent School
Out of State Independent School
Out of State Public School

Examples for different placement options:

Essex Westford resident in ARC program = VT LEA Alternative Program

Mt Mansfield Unified Union resident in ARC program = VT LEA Alternative Program

Enosburgh resident going to Northern Mountain Valley (school choice) = Vt in district w/ district supports

Enosburgh resident going to Northern Mountain Valley w/ Howard Center supports (school choice) = Vt w/in district w/ outside supports

Montpelier resident student attending the WCMH Choice Academy = In-state Independent School

School Placement Name: *New FY25*

Provide the name of the school the student is attending or enrolled in while receiving this service. If the student was attending a separate day program, a special class or receiving home tutoring, the place where services are received should be reported.

For example: a student enrolled in the Baird School and having a legal residence in the Barre School District, the Baird School should be reported as School Placement.

Costs Reported

The next 7 categories (columns K-Q) are for the costs for special education service provided to the student by the supervisory union/supervisory district as required by the student's IEP for the fiscal year. For PK-12 students, only report eligible special education costs. **Do not include any costs paid by Federal funds or miscellaneous state or local grant funds or the cost of special education administration.** All costs reported are to be actual costs based on what has been paid for services provided from the beginning of the fiscal year to the end of the reporting period.

Special Education Tuition: Include the amount of special education tuition (object code 560s) paid for this student. If the tuition is for a public school non-collaborative program, only include the portion of the tuition relating to eligible costs, which must be indicated on the bill. Regular education tuition or regular technical center tuition is not to be included anywhere in this report, as it is not a special education cost.

Costs outside of tuition for approved independent schools and therapeutic schools need to be reported in two new columns for FY25. Enter only if applicable to the student. If the student was not served by an approved independent school or therapeutic school, these columns should be blank.

Excess Cost Agreements: Enter any written agreement costs (SBE 2232 (j)) for actual costs incurred between the LEA and the approved independent school as contracted outside of the tuition rate and provided to the student for IEP services. These costs do

require the LEA to give notice to the Secretary of Education within 5 business days of their decision to contract for a written agreement.

Written Agreement Costs: Enter any excess cost agreement costs (SBE 2232 (j)) for actual costs incurred between the LEA and the therapeutic school as contracted outside of the max rate and provided to the student for IEP services. These costs do require the LEA to give notice to the Secretary of Education within 5 business days of their decision to contract for a written agreement.

Submissions for written and excess cost agreements should be directed to J. Deborah Ormsbee deborah.ormsbee@vermont.gov.

Specialized Equipment: Enter the amount paid for equipment (object code 700s) purchased for this individual student as required by the student's IEP.

Other Direct Instructional Costs: Enter the cost of all other direct instructional services required by the IEP and provided to this student. This cost includes all special education expenses coded to function code series 1000, Direct Instruction, except Tuition (560) and Equipment (700). Some of the costs which can be included here are

- Resource Room Instruction
- Consulting Teacher
- Learning Specialist Services
- Behavioral Specialist Services
- Integration Facilitator Services
- Individual Aide
- Adaptive Physical Education
- Special textbooks

Related Services: Enter the cost for related services required by the IEP and provided to the student. This includes all special education expenses coded to function code series 2100, except for Tuition (560) and Equipment (700). Some of the costs which can be included here are:

- Speech/Language Services
- Special Education Evaluations
- Occupational/Physical Therapy
- Audiology and Deaf Education
- Counseling Services
- Interpreter Services

Transportation: Enter the cost of the specialized transportation (function code 2700) required by the IEP.

SU/SD Total Cost: This cell will calculate automatically.

District Para Costs: *if applicable* Enter the amount of para-educator costs paid for by a district within your SU/SD

Individual Student Cost/Total Cost: This cell will calculate automatically.

Total Extraordinary Earned: Will calculate total extraordinary earned for that student in column AF. There are hidden rows that perform the calculation of the worksheet B reimbursable amount.

In FY23 the calculation of Worksheet B reimbursement changed significantly. A sample is given below to explain the calculation hidden between columns T and AF:

For an individual student cost of \$170,000 at Supervisory Union A, the first part of the calculation is 95% total student cost over the threshold:

$$\text{Part 1} = (170,000 - 66,446) * .95$$

$$\text{Part 1} = 103,554 * .95$$

$$\text{Part 1} = 98,376$$

Prior to FY23, 98,376 would have been reimbursed to the SU.

Beginning in FY23, this second part was added: the lessor of excess expenditures or the difference between the current year excess spending threshold and the current year census block grant times sixty percent

$$\text{Part 2} = \text{Lessor of } ((170,000 - 66,446), \text{ or } ((66,446 - 2,202.07) * .60))$$

$$\text{Part 2 Lessor of } (103,554 \text{ or } 38,546)$$

$$\text{Part 2} = 38,546$$

$$\text{Total reimbursement} = 98,376 + 38,546$$

$$\text{Total reimbursement} = 136,922$$

Review of Worksheet B: FESP staff review Worksheet B reports to ensure that all costs reported are eligible for this funding mechanism. The review entails confirmation of supplied data, including costs. During the review process, the FESP team will work with SU/SDs to alert them to any ineligible costs and ask questions. It is important to clear up any issues with denied or pended claims as payment will only be made for approved claims. Finalized revisions of Worksheet B's must be sent from the SU/SD directly to the special education finance team. Revised forms are necessary if there are cost changes from your initial submission.

Contact for Worksheet B: Cathy Scott Cathy.scott@vermont.gov

Submission Process

Before submitting, please be sure:

- Form is signed and dated by the preparer
- Header information is complete
- Check that the period ending date is completed in column H
- Only submit Worksheets A and B if there are costs entered on that worksheet.

Submit completed form two ways, securely to : Cathy Scott Cathy.scott@vermont.gov and AOE.SpecialEducationFinance@vermont.gov

- PDF with original signature
- Excel version

If the SU/SD does not have a way to securely transmit data, please ask AOE to provide a secure email.

Please keep a copy for your records with all supporting documentation for at least three years. Questions can be referred to Jeremy Parker at Jeremy.parker@vermont.gov.

Appendix A: Service Category Table

Service Description and Additional Information to be Reported	Definition of Services Included in Service Category
<p>Adaptive Physical Education</p>	<p>Special Education instruction that is designed on an individual basis to meet the needs outlined in the student's IEP.</p>
<p>K-12 Special Educator Services I Case management only, during school year only. <i>Worksheet A description should include number of school days that are being billed.</i></p>	<p>Special education case management for students who are placed in special education separate day programs and special classes - State allowed rate for FY25 is \$32.71 per school day - not to exceed \$5,725 for the school year.</p>
<p>K-12 Special Educator Services II Specialized instruction by special education staff and case management during school year. <i>Worksheet A description should include number of school days that are being billed.</i></p>	<p>Specialized instruction and case management for students being provided mainstream special education in their school district – State allowed rate for FY25 is \$51.26 per school day - not to exceed \$8,971 for the school year and is based on Special Educator and program aide services. This rate is inclusive of para-educator services. If a district has additional para-educator costs, a cost calculation sheet will need to be completed by both the SU and the district.</p>
<p>K-12 Special Educator Services III Individualized special instruction and case management for school year or extended school year. <i>Attach IEP Instructional Cost Worksheet and student's IEP with Worksheet A claim.</i></p>	<p>Specialized instruction and case management for students that have intensive special education programs and for which the school district reimbursement calculated on the State allowed rates in above category would not be sufficient. The IEP Instructional Cost Worksheet must be used to calculate the amount claimed and must be submitted with the Worksheet A claim.</p>
<p>K-12 Speech and Language Services During the school year or extended year services. <i>Worksheet A description should include number of school days that are being billed.</i></p>	<p>Speech and language services provided directly by a Speech Language Pathologist or Speech Teacher or by an aide supervised by either a Speech Language Pathologist or Speech Teacher. For services provided by district staff - State rate for FY25 is \$18.22 per school day - not to exceed \$3,189 per school year. For contracted service or extended year services – use actual amount paid for the service.</p>

Service Description and Additional Information to be Reported	Definition of Services Included in Service Category
<p>K-12 Excess Cost for Special Education Instructional Services, Case Management or other services</p> <p>Mainstream special education instruction and/or case management or other IEP services billed by another LEA or Independent School not included in tuition rate.</p> <p><i>Description needs to indicate whether special education instruction, case management or both. Also note the billing organization.</i></p> <p><i>Attach copy of excess cost invoice.</i></p>	<p>For students who are tuitioned to another school district or Independent School, the cost of specialized instructional services, case management or other IEP services that are not part of the approved tuition rate.</p> <p>Note: If services other than special education instruction or case management are being billed, the description should say excess cost with the services such as individual aide, speech, counseling, and transportation. Each separate service should be on a separate line.</p>
<p>Behavior Consultant</p> <p><i>Include name of mental health agency providing service</i></p>	<p>Behavioral consultant or specialist who provided consultation for school staff or direct services as required by the student's IEP.</p>
<p>Behavior Interventionist</p> <p><i>Include name of mental health agency providing service</i></p>	<p>Behavior Interventionist hired to implement specific behavior interventions as required by IEPs.</p>
<p>Counseling</p>	<p>Direct counseling or therapy provided by psychologist or mental health professional as required by the student's IEP.</p>
<p>Evaluations</p> <p>Costs associated with special education evaluations to determine eligibility</p> <p><i>Include type of evaluation such as psychological, OT, PT, Speech, etc.</i></p>	<p>Evaluations performed as part of comprehensive or supplemental evaluation plan. Cost of evaluations performed by mainstream Special Educators are excluded.</p>
<p>Individual Aide</p>	<p>1:1 Paraprofessional hired for individualized supervision and/or instruction during the school year as required by the student's IEP.</p>
<p>Occupational and/or Physical Therapy</p>	<p>Direct services or consultation by a registered OT, PT or an aide working under their direct supervision as required by the student's IEP.</p>

Service Description and Additional Information to be Reported	Definition of Services Included in Service Category
<p>Supplies and/or Equipment <i>Include description of specialized supplies.</i></p>	<p>Specialized supplies and/or equipment purchased or leased to implement student's IEP services such as a special computer program or large print books; cannot be claimed in addition to State allowed rates as each rate includes an allowance for supplies and/or equipment.</p>
<p>Transportation</p>	<p>Transportation services required by the student's IEP excluding regular school bus service. The service needs to be specifically listed as a related service in the student's IEP for the cost to be claimed as a special education cost.</p>
<p>Contracted Tutoring Services</p>	<p>Tutoring services provided as a contracted service as required by the student's IEP</p>
<p>Vision Services</p>	<p>Services relating to impairment of vision including assistive technology training services as required by student's IEP.</p>
<p>Vocational/Community/Independent Living Training <i>Include specific service provided to the student.</i></p>	<p>Employment specialist, job coach or other services related to preparing for or providing student employment opportunities, providing work experience or independent living skills required by the student's IEP.</p>
<p>Wrap Around Services – Specialized instruction and related services – school year, summer services or year-round. <i>Worksheet A description needs to include the name of the Developmental Services or Mental Health service provider or the name of the agency providing services.</i> <i>Attach copy of contract and student's IEP.</i></p>	<p>Specialized instruction and related service provided by a Mental Health or private service provider as part of a wrap-around or an individualized service program as required by a student's IEP.</p>
<p>For all others, enter a brief description of service provided such as specialized communication or medical or nursing services.</p>	<p>Other services that are required by the student's IEP and which meet the allowable cost rules can be claimed but do not fall into the above categories.</p>

Service Description and Additional Information to be Reported	Definition of Services Included in Service Category
<p>Early Childhood Special Education (ECSE) EE Instruction and Speech Services Cost of ECSE program (preschool special education program) based on per pupil calculation or cost of IEP services.</p>	<p>Essential Childhood Special Education instructional or speech provided directly by or under the supervision of a licensed early childhood special educator or speech pathologist or other services required by student's IEP.</p>
<p>Hearing Services <i>Description should include specific services provided to student.</i></p>	<p>Services relating to auditory issues including hearing consultant services, interpreters, cued speech, and assistive technology training services as required by student's IEP.</p>
<p>District Operated Special Education Program Per pupil cost of special education program calculation sheet for a K-12 operated by the school district making the claim <i>Include the name of the program and the number of school days that the student was enrolled and the daily per pupil rate.</i> <i>Attach a copy of the District Operated Special Education Program worksheet.</i></p>	<p>Per pupil cost calculated by the district for its own special class or self-contained special education programs. Use the District Special Education Program Calculation Sheet to calculate the program cost per pupil and then calculate the amount for the student based on the daily per pupil rate times the number of days that the student was enrolled. Please note that this category can be used for summer school programs as well as K-12 school year programs.</p>
<p>Special Education Tuition Per pupil cost of special education program paid to another public school or independent school <i>Include name of program and school district or organization that operates the program, number of school days that the student was enrolled and the daily per pupil rate.</i></p>	<p>Per pupil cost charged to the district for self-contained special education programs if the placement is required by the student's IEP. This includes special education separate day programs not located in a public school such as ON-TOP, Wilder School or Baird and special education classes within a public school, academy, or vocational center. This does not include regular education tuition or regular technical center tuition.</p>