

FY26 IDEA High Cost & State Special School Transportation Reimbursements

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Federal Programs and Oversight

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Agenda

- Overview
- Key Components
 - IDEA High Cost
 - State Special School Transportation (SSST)
- Documentation
- Exemplars
- Checklist for Success
- Suggestion Survey
- Questions & Closing



Overview

IDEA High Cost & State Special School Transportation (SSST)

Overview

▪ IDEA High Cost

- IDEA high-cost funds are intended to provide additional resources to schools to ease the strain on the budgets for the provision of multiple or complex services necessary to support the provision of a free appropriate public education (FAPE) for students with disabilities.
- Definition:
 - A high-need child with a disability receives special education and related services identified in an individualized education program (IEP) that exceed the typical needs of a child with a disability, thus creating a financial impact on the local educational agency (LEA). Only costs identified in the child's IEP are considered in determining whether a child is a high-need child.
 - The definition is aligned to the federal definition that ensures that the **cost of the high-need child with a disability is greater than 3 times the average per pupil expenditure in Tennessee** and takes into account the number and percentage of high-need children with disabilities served by an LEA as specified in [§ 300.704 \(c\)\(3\)](#) state-level activities.

Allowable expenditures for determining a high-cost student:

- One-on-one assistance
- Specialized equipment specific to the student and required to provide FAPE
- Special transportation exceeding the requirements of special education buses/vans
- Cost of contractual services for an eligible student
- Extended School Year (ESY); Considerations for determining a student's need for ESY include, but are not limited to:
 - Regression of skills during school breaks and the time needed to recoup skills
 - Regression of behavior to a level that could require a change of least restrictive environment (LRE)
 - Insufficient data to determine if the student does regress, or if regression requires significant time to recoup
 - A break from routine results in harmful behavior to self or others
 - Student's physical health requires continuous intervention and service



Non-allowable expenditures for determining a high-cost student:

- Pro-rated salaries for teachers or teaching assistants already providing special education services
- Pro-rated salaries of related services personnel already providing services
- Pro-rated salaries of special education bus drivers and attendants already providing services
- Pro-rated time of director, supervisor, principal, school psychologist, and/or counselor for administrative duties, meetings, etc.
- Specialized equipment/materials already provided by the LEA
- Legal fees
- Depreciation of equipment
- Summer Learning Camp

Overview

- State Special School Transportation (SSST)
 - LEAs are responsible for the transportation of students attending state special schools (i.e., West Tennessee School for the Deaf, the Tennessee School for the Blind, and the Tennessee School for the Deaf)
 - However, they may be eligible for a percentage of reimbursement determined based on the available money in the state set-aside discretionary pool for the respective school year and the total amount approved by all LEAs for this request.
 - State Special Schools Transportation Reimbursement Request amounts vary annually based on funding availability, LEA flow-through, discretionary carry-over, and other funding sources made available to LEAs.



- **Allowable expenditures for determining reimbursement for SSST:**

- Special transportation to/from a Tennessee State Special School for special education services provided during the year and/or IEP team-determined ESY services.

- ESY services and ESY transportation must be an IEP team decision and must be included in the IEP.

- **Non-allowable expenditures for SSST:**

- Expenditures for expenses other than those related to transportation costs for special education services provided during the year and/or the IEP team-determined ESY services.

- Summer Learning Camp is not considered ESY.



Overview

- If an individual student reimbursement request meets the federal definition of IDEA High Cost, the LEA should utilize that reimbursement application.
 - If requesting reimbursement, the LEA **must choose** either the IDEA State Special School Transportation Reimbursement Request *or* IDEA, Part B High-Cost Reimbursement Request for the special needs student, with assurances that only one application is being utilized for the 2025-26 school year.

Key Components

IDEA High Cost & State Special
School Transportation (SSST)



Key Components

- IDEA High Cost
 - Additional funds for high-need students with disabilities are subject to the availability of federal funds.
 - These additional federal funds are distributed to school systems based on special education expenditures from the *general-purpose (GP) school funds only*.
 - IDEA high-cost funds are not used to establish, support, or administer the program and remain under the control of the state until disbursed to an LEA to support a specific high-need child.
 - IDEA high-cost funds are intended to assist LEAs in the provision of direct special education and related services to these high-need children.



Key Components

- Only costs identified in the child's IEP are considered in determining whether a child is a high-need child.
 - Services not identified in the IEP cannot be claimed for high-cost reimbursement.
- To qualify for an IDEA high-cost reimbursement, the general purpose (GP) expenditures must be three (3) times the state average per-pupil expenditure for fiscal year (FY) 25 for the 2024-25 school year [\(§ 611\(e\)\(3\)\(C\)\)](#).
- The percentage of reimbursement for high-cost is determined based on the available money in the state set-aside discretionary pool for the respective school year and the total amount approved by all LEAs for this category.



Key Components

- State Special Schools Transportation (SSST)
 - Students attend State Special Schools by placement via IEP team decisions.
 - The LEA is responsible for the cost of transportation for the student to attend these schools.
 - Costs may include bus transportation, transportation by parent, and associated costs of transportation by GP funds, and not already paid for by an existing TDOE contract.
 - SSST reimbursements for these GP special education expenditures will affect LEA maintenance of effort and must be considered by the LEA before applying.
 - The LEA will need to ensure they have enough special education expenditures for the 2025-26 school year without the application's expenditure amount.



Documentation

IDEA High Cost & State Special School Transportation (SSST)

Required Documentation

- Student IEP

- The IEP(s) must cover FY26 (July 1, 2025-June 30, 2026)
- Cover page & services are all that are required
 - LEAs should not include signature pages.
- Student state ID must be listed on each page
- Services for which the LEA is requesting reimbursement must be clearly listed within the IEP.
 - Dates, session amounts, etc., should align with the uploaded template and supporting documentation
- **NEW:** It is no longer a requirement to redact personally identifiable information (PII) from IEP uploads.
 - Following the lead of Results-Based Monitoring and in response to requests, this requirement has been removed, as ePlan is a secure site.

Related Service(s), Including Instruction from Specialized Personnel						
Type of Service	Provider Title	Sessions Per	Time Per Session	Hours Per Week	Beginning - Ending Dates	Location of Services
Aide in General Education Setting	Special Education Staff	5 times/W	7 hours	35	04/17/2025 - 04/06/2026	General Education

Required Documentation

- Student Reimbursement Request Summary Supporting Document Template
 - Editable Excel spreadsheet
 - LEA will select the appropriate tab for services requested
 - One student per template
 - Justification should be clear and specific rather than simply noting that the service is in the IEP

LEA Name	State Student ID	Student First Name Initial	Student Last Name Initial	Birthdate
Volunteer LEA	1234567	B	P	04/04/2014
School Attended	Federal Categorized Disability/ies	Student was ages 3-5 on December 1, 2024?	Found on December 1, 2023 Census?	IEP Start Dates for Services
Example School	SLD; Autism	No	Yes	03/15/2024; 03/13/2025
Justification for High Cost Services				
Student's disability greatly impacts the expressive and receptive language skills, which, in turn, impacts the ability to understand texts and expressively participate in reading instruction. Also, the disability impacts the ability to tolerate denial appropriately, maintain age appropriate hygiene, and stay on task for an appropriate amount of time. Consequently, the 1:1 para greatly assists in accessing curriculum, staying on task, and maintaining appropriate social skills.				

Required Documentation

- Student Reimbursement Request Summary Supporting Document Template
 - Information (ex., invoice #, dates, totals, etc.) should align with the reimbursement page, IEPs, and supporting documentation.
 - Eligible reimbursement amounts should match within the template and align with the Reimbursement page of the instrument.

				\$140,400.00	
				Eligible Reimbursement	
Private Placement Tuition / Services	Invoice #	Frequency of Service	Invoice Date(s)	Invoice Total	
TUITION / RESIDENTIAL	31025	MONTHLY	7/1/2024	\$	10,600.00
TUITION / RESIDENTIAL	31214	MONTHLY	8/1/2024	\$	11,800.00
TUITION / RESIDENTIAL	31363	MONTHLY	9/1/2024	\$	11,800.00
TUITION / RESIDENTIAL	31527	MONTHLY	10/1/2024	\$	11,800.00
TUITION / RESIDENTIAL	31695	MONTHLY	11/1/2024	\$	11,800.00
TUITION / RESIDENTIAL	31863	MONTHLY	12/1/2024	\$	11,800.00
TUITION / RESIDENTIAL	32030	MONTHLY	1/1/2025	\$	11,800.00
TUITION / RESIDENTIAL	32186	MONTHLY	2/1/2025	\$	11,800.00
TUITION / RESIDENTIAL	32361	MONTHLY	3/1/2025	\$	11,800.00
TUITION / RESIDENTIAL	32519	MONTHLY	4/1/2025	\$	11,800.00
TUITION / RESIDENTIAL	32659	MONTHLY	5/1/2025	\$	11,800.00
TUITION / RESIDENTIAL	32812	MONTHLY	6/1/2025	\$	11,800.00
				\$	-
				\$	-
TOTAL PRIVATE PLACEMENT COSTS				\$	140,400.00

Required Documentation

- Supporting Documentation
 - Will vary based on the expense type/service
 - For LEA personnel
 - Payroll documentation
 - Reports from each pay period showing the salary and benefit amounts
 - Signed statement from payroll official showing the total amount of salary and benefits (this alone is not enough – documentation must show that it has been paid)
 - For any expense type other than LEA personnel
 - Proof of obligation of funds
 - Invoicing
 - Proof of payment

Required Documentation

- Documentation for Expenses other than LEA Personnel
 - Examples of Proof of Obligation of Funds
 - Contracts for Services
 - Private placement
 - An individual providing services for the student
 - Agreement with another LEA
 - Agreement with parents for transportation
 - Any contract/agreement must include the service(s) to be provided, the effective dates, the amounts, and include signatures
 - Purchase Orders
 - Invoicing
 - Showing a signature “to pay”
 - Proof of Payment
 - Check stubs
 - Finance report showing checks that have been written

Required Documentation

- Documentation for Expenses
 - All documentation must follow the service dates on the IEP
 - Contracts for Services
 - Private placement
 - An individual providing services for the student
 - Agreement with another LEA
 - Agreement with parents for transportation
 - Purchase Orders
 - Invoicing
 - Showing a signature “to pay”
 - Proof of Payment
 - Check stubs
 - Finance report showing checks that have been written

Required Documentation

- All documentation should be uploaded as a single document per student.
 - Ex. For student 1234567, the LEA would upload 1 PDF containing all necessary IEPs, 1 Excel template, and 1 PDF containing all supporting documentation.
- All documentation should follow the same naming conventions:
 - **[Student's Initials][State Student ID number][School Year][IEP]**
 - Example: "BP 1234567 2025-2026 IEP"
 - **[Student's Initials][State Student ID number][School Year][SUMMARY]**
 - Example: "BP 1234567 2025-2026 SUMMARY"
 - **[Student's Initials][State Student ID number][School Year][SUPDOC]**
 - Example: "BP 1234567 2025-2026 SUPDOC"

Exemplars

IDEA High Cost & State Special
School Transportation (SSST)

Example IEP for a 1:1 assistant

SWD#



Student Name: [Redacted]
 DOB: [Redacted]

IEP Meeting Date: 07/31/2024

Related Service(s), Including Instruction from Specialized Personnel

Type of Service	Provider Title	Sessions Per	Time Per Session	Hours Per Week	Beginning - Ending Dates	Location of Services
Physical Therapy	Physical Therapy Assistant	2 times/W	20 minutes	0.666666666666667	07/31/2024 - 05/12/2025	Special Ed Setting
Support for Goal 4						
Aide in General Education Setting	Special Education Teacher	5 times/W	390 minutes	32.5	07/31/2024 - 05/12/2025	General Education
Support for Goal 1, Goal 2, Goal 4						
Occupational Therapy	COTA	30 times/Y	30 minutes	0.383333333333333	07/31/2024 - 05/12/2025	Special Ed Setting

LRE and General Education

1. Explain the extent, if any, in which the student will not participate with non-disabled peers in the regular class: [Redacted] will receive all core instruction within the general education classroom with her non-disabled peers and with support from an aide in the classroom. This is needed due to her decreased independence, need for increased supervision throughout the day, and difficulties navigating the school environment. [Redacted] will receive vision intervention (30m/ 1x wk) and physical therapy (20m 2xwk) to address visual and motor differences that hinder her access to classroom instruction. Occupational therapy will be provided 30x a year for 30 minutes. Consultation services will be provided for prevocational and academics 2xm for 15 minutes, occupational therapy 1x a year for 15 minutes, and vision therapy 1x a month for 20 minutes. Counseling services will be provided by Centerstone 2x a month for 30 minutes. [Redacted] will leave MWF at 2:30 p.m to allow her to safely exit before dismissal and TR at 1:30 for therapy.



Example Documentation for a 1:1 Assistant

ACCOUNT NUMBER	NAME KEY	EMPLOYEE NAME	CODE	DESCRIPTION	AMOUNT
141 E 71200 163 000 00000 057	[REDACTED]	[REDACTED]	SRPT	SUPPORT PAY	28,263.40
				Account Total:	28,263.40
141 E 71200 163 000 00000 095	[REDACTED]	[REDACTED]	SRPT	SUPPORT PAY	5,519.60
				Account Total:	5,519.60
141 E 71200 201 000 00000 057	[REDACTED]	[REDACTED]	FICA	FICA	1,484.09
				Account Total:	1,484.09
141 E 71200 201 000 00000 095	[REDACTED]	[REDACTED]	FICA	FICA	286.52
				Account Total:	286.52
141 E 71200 204 000 00000 057	[REDACTED]	[REDACTED]	RETS1	RETIREMENT 51	2,020.80
				Account Total:	2,020.80
141 E 71200 204 000 00000 095	[REDACTED]	[REDACTED]	RETS1	RETIREMENT 51	394.64
				Account Total:	394.64
141 E 71200 206 000 00000 057	[REDACTED]	[REDACTED]	LIFE	LIFE INSURANCE	25.40
				Account Total:	25.40
141 E 71200 206 000 00000 095	[REDACTED]	[REDACTED]	LIFE	LIFE INSURANCE	5.08
				Account Total:	5.08
141 E 71200 207 000 00000 057	[REDACTED]	[REDACTED]	0376	MEDICAL INS	12,337.60
				Account Total:	12,337.60
141 E 71200 207 000 00000 095	[REDACTED]	[REDACTED]	0376	MEDICAL INS	2,384.00
				Account Total:	2,384.00
141 E 71200 208 000 00000 057	[REDACTED]	[REDACTED]	DBUF	DNTL-BUYUP FAM	145.00
				Account Total:	145.00
141 E 71200 208 000 00000 095	[REDACTED]	[REDACTED]	DBUF	DNTL-BUYUP FAM	28.40
				Account Total:	28.40
141 E 71200 212 000 00000 057	[REDACTED]	[REDACTED]	MDCR	MEDICARE	347.10
				Account Total:	347.10
141 E 71200 212 000 00000 095	[REDACTED]	[REDACTED]	MDCR	MEDICARE	67.00
				Account Total:	67.00
				Grand Total:	53,308.63

***** End of report *****

SWD ID#
 [REDACTED]

LEA Name	State Student ID	Student First Name Initial	Student Last Name Initial	Birthdate
[REDACTED]	[REDACTED]	E.	F.	8/25/2015
School Attended	Federal Categorized Disability/ies	Student was ages 3-5 on December 1, 2024	Found on December 1, 2023 Census?	IEP Start Dates for Services
Northeast Elementary	Traumatic Brain Injury Visual Impairments	no	yes	05/13/2024 to 05/12/2025 07/31/2024 to 05/12/2025 05/06/2025 to 05/05/2026
Justification for High Cost Services				
Due to her Traumatic Brain Injury and her Visual Impairments this SWD requires a 1x1 paraprofessional to be with her at all times. This 1x1 paraprofessional ensures this SWD is safe and successful in the general education school setting. This paraprofessional is needed due to her (SWD) decreased independence and impaired vision which impacts her mobility, fine and gross motor skills. The duties of the paraprofessional include but not limited to assisting SWD in navigating the school environment, assistance with daily task and transitioning from sit to stand to sit, monitor her food and water intake, insure she wears her eye glasses and helmet at all times, assist her with school materials and supplies, and she meets this student at the car/bus line and takes her there at the end of the school day.				
				\$53,308.63 Eligible Reimbursement

LEA Staff Position / Contracted Se	LEA Staff Name	Frequency of Service	Service Date Range	Salary & Benefits / Or Expense Cost
Paraprofessional 1x1	[REDACTED]	Daily	07/30/2024 to 05/30/2025	\$ 53,308.63
				\$ -
				\$ -
				\$ -
TOTAL STAFF / SERVICES				\$ 53,308.63

The uploaded documentation for this student also included monthly time sheets.



Example IEP for Private Placement and Parent Transportation

Special Education and Related Services

Direct Special Education

Type of Service	Provider Title	Sessions Per	Time Per Session	Hours Per Week	Beginning - Ending Dates	Location of Services
UDL Academics	KDS Providers	5 times/W	7 hours	35	06/20/2024 - 05/08/2025	Special Ed Setting
Support for Goal 13, Goal 9, Goal 8, Goal 3, Goal 4, Goal 6, Goal 7						
Adaptive Behavior/Independence	King's Daughters' School Residential Placement	1 times/W	133 hours	133	07/15/2024 - 05/08/2025	Private Residential Setting

LRE and General Education

1. Explain the extent, if any, in which the student will not participate with non-disabled peers in the regular class: [redacted] will begin the residential program at King's Daughters' School in Columbia, Tennessee, provided by LCSS for his education placement. They will also provide all related services at this placement. He will be fully included in the special education placement due to no typical peers participating at the school.
2. Explain the extent, if any, in which the student will not participate with non-disabled peers in extracurricular and nonacademic activities: [redacted] can participate in any activity under the rules and procedures for King's Daughters' School.
3. and/or, his/her LEA Home School: Summertown is [redacted] home school; however, he will receive all services through King's Daughters' School in Columbia, Tennessee.

Special Transportation

Transportation Type	Special Instructions	Num Session	Session Length	Begin/End Date
Provided by Parents	Parent contract to reimburse for mileage when taking [redacted] to school or picking him up from school for visits home or if he moves to day placement for transporting to and from school each day.		week	07/15/2024 - 05/08/2025

Example Invoice and Proof of Payment for Private Placement

The King's Daughters' School
412 West 9th Street, Columbia, TN 38401

Invoice ✓

INVOICE # 31688
DATE: 11/1/2024
DUE DATE: 12/1/2024

Submitted To: [REDACTED]

Customer: [REDACTED] Student: [REDACTED]

SERVICE DATE	DESCRIPTION	QTY	UNIT PRICE	LINE TOTAL
11/01/24	Tuition TLP	0.00	0.00	\$8,625.00
Total:				\$8,625.00

Payment authorizing signature [REDACTED] 11/6/24

RECEIVED

NOV 06 2024

ACCT # _____

APPROVED _____

[REDACTED] SD, TN 5087917

KING'S D000
KING'S DAUGHTERS' SCHOOL
412 W NINTH ST
COLUMBIA, TN 38401

Check No. 113305
Check Date 12/11/2024
Check Type Computer

Invoice #	P.O. #	Inv Description	Inv Date	Gross	Net
	Adjustment Desc	Adj Amount	Discount Desc Account Number		Disc Amount Account Amount
[REDACTED]	0	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
31856	0	TUITION TLP - [REDACTED]	12/01/2024	8,625.00	8,625.00
[REDACTED]	[REDACTED]	[REDACTED]	141 E 71200 312 000 00000 000	[REDACTED]	8,625.00
CHECK TOTAL				[REDACTED]	[REDACTED]

Example Contract with Parent for Transportation

CONTRACTUAL AGREEMENT

This agreement, made this 30th day of June, 2024, by and between the Lawrence County Board of Education (hereinafter termed Board of Education) with its principal office at Lawrenceburg, Tn and, _____

WITNESSETH

WHEREAS, the Board of Education, is subject to and does operate within the Individuals with Disabilities Act (IDEA).

WHEREAS, the Board of Education, in order to provide a proper comprehensive and well implemented special education program, finds it desirable to acquire the services of _____ for transportation of _____ to and/or from **King's Daughters' School** in Columbia, Tn.

NOW THEREFORE, the Board of Education and parent agree as follows:

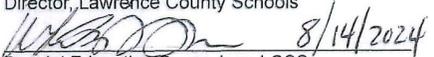
1. The Board of Education shall pay transportation costs to the parent at the current state rate per mile from home to and from school. Payments shall be made monthly and upon being invoiced.
2. The transportation agreement shall not be changed or terminated without an Individualized Education Plan Team meeting composed of representatives of the Board of Education and the respective parent(s).

The length of this agreement is from **July 1, 2024** to **June 30, 2025**.

IN WITNESS WHEREOF, the parties have executed this Agreement the day and year first above written



Director, Lawrence County Schools

 8/14/2024

Special Education Supervisor, LCSS

Parent Signature

Parent Address

Phone #

Form was sent to parent via email on 8/9/24



Example Mileage and Proof of Payment for Transportation

Board of Education
Claim for Travel Expenses

✓ 5087917

For the Period From/To: October 1st - October 31st

Date	Time Left	Place Arrived and Departed	Purpose	Transportation		SUBSISTENCE			Total
				Miles	Message Amount	Breakfast	Lunch	Dinner	
10/4/24	Home	KOS	pick up	25					
10/4/24	KOS	Home	Back Home	25					
10/7/24	Home	KOS	Take to Back	25					
10/7/24	KOS	Home	Back Home	25					
10/19/24	Home	Special Olympics	Flag Football	75					
10/19/24	Special Olympics	Home	Back Home from Flag Football	75					
10/21/24	Home	KOS	Back KOS	25					
10/21/24	KOS	Home	Back Home	25					
LODGING COST (ATTACH RECEIPT):									
OTHER:									
TOTALS:				300					300

RECEIVED
NOV 08 2024
ACCT # APPROVED

Submit one copy, retain one for your file.

Parent Signature

Authorizing signature

11/7/24

I HEREBY CERTIFY THAT THIS CLAIM IS TRUE AND CORRECT (claimant)

Department Head/Supervisor

(Street Address)

GP 72710-313

Funding Code

(City, State, Zip code)

\$201.00

special Olympics - Richard Siegel Soccer Complex
Flag Football
10/19/24

5087917

SD, TN

Check No. **113065**
Check Date **11/14/2024**
Check type **Computer**

Invoice #	P.O. #	Inv Description	Inv Date	Gross	Net
	Adjustment Desc	Adj Amount	Discount Desc Account Number		Disc Amount Account Amount
NOV 2024	0	OCT 2024 MILEAGE	11/13/2024	201.00	201.00
				141 E 72710 313 000 00000 000	201.00
CHECK TOTAL				201.00	

Example Summary Template for Placement and Transportation

LEA cannot meet specific student's needs; therefore, the IEP team decision was to move to a residential placement at the expense of the LEA.

	\$97,261.81
	Eligible Reimbursement

Private Placement Tuition / Services	Invoice #	Frequency of Service	Invoice Date(s)	Invoice Total
Tuition	31203	Daily	8/1/2024	\$ 8,625.00
Tuition	31357	Daily	9/1/2024	\$ 8,625.00
Tuition	31520	Daily	10/1/2024	\$ 8,625.00
Tuition	31688	Daily	11/1/2024	\$ 8,625.00
Tuition	31856	Daily	12/1/2024	\$ 8,625.00
Tuition	32023	Daily	1/1/2025	\$ 8,625.00
Tuition	32179	Daily	2/1/2025	\$ 8,625.00
Tuition	32353	Daily	3/1/2025	\$ 8,625.00
Tuition	32511	Daily	4/1/2025	\$ 8,625.00
Tuition	32651	Daily	5/1/2025	\$ 8,625.00
Tuition	32807	Daily	6/1/2025	\$ 8,625.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
TOTAL PRIVATE PLACEMENT COSTS				\$ 94,875.00

Other: Transportation	Staff Name	Frequency of Service	Service Date Range	Total Transportation
July Mileage	Parent	As needed for visits/activities	7/15/2024-7/31/2024	\$ 67.00
August Mileage	Parent	As needed for visits/activities	8/1/2024-8/30/2024	\$ 150.75
September Mileage	Parent	As needed for visits/activities	9/2/2024-9/27/2024	\$ 286.76
October Mileage	Parent	As needed for visits/activities	10/1/2024-10/31/2024	\$ 201.00
November Mileage	Parent	As needed for visits/activities	11/1/2024-11/30/2024	\$ 301.50
December Mileage	Parent	As needed for visits/activities	12/1/2024-12/31/2024	\$ 201.00
January Mileage	Parent	As needed for visits/activities	1/1/2025-1/31/2025	\$ 210.00
March Mileage	Parent	As needed for visits/activities	3/1/2025-3/29/2025	\$ 420.00
April Mileage	Parent	As needed for visits/activities	4/1/2025-4/30/2025	\$ 105.00
May Mileage	Parent	As needed for visits/activities	5/1/2025-5/31/2025	\$ 233.80
June Mileage	Parent	As needed for visits/activities	6/1/2025-6/30/2025	\$ 210.00
TOTAL TRANSPORTATION				\$ 2,386.81



Checklist for Success

IDEA High Cost & State Special School Transportation (SSST)

Checklist for Success

- LEAs must use State Student IDs, not local student numbers. These should be noted on each page of the uploaded documentation.
- Separate files must be uploaded for each student.
 - 1 PDF for the student IEP(s)
 - 1 Supporting Document Template (Excel)
 - 1 PDF for all supporting documentation
- IEPs must cover all FY26 (July 1, 2025-June 30, 2026).
 - Include any necessary amendments or addenda





Checklist for Success

- Service dates must fall within FY26 (July 1, 2025-June 30, 2026).
- If an IEP has gap(s) in services, the LEA must delete or redact any expenses from the expenses submitted and claimed.
 - Ex. A student has a seven-day gap in their IEP service dates; therefore, seven days of service expenses must be deleted from the invoices. These deleted expenses should be shown on the invoices *and* on the summary template.

Service Date Range
8/6/25- 5/23/26
8/6/25-5/23/26

Service Date Range	Salary & Benefits / Or Expense Cost	
8/2/25-6/12/2026	\$ 50,293.78	
minus 7 days	\$ 1,796.20	7 schools days without IEP (11/3/25-11/11/25); subtracted \$1,796.20 to account for lapse in service



Checklist for Success

- IEP start dates listed on the summary template should match the start dates for each uploaded IEP.
- If multiple students are receiving the same service (ex., 3 students ride the same bus to TSD, 5 students attend Rutherford Academy), those costs must be clearly divided.

Individual Education Program (IEP)

From: 05/02/2024 To: 05/01/2025
 Annual Amendment

Individual Education Program (IEP)

From: 05/13/2025 To: 05/12/2026
 Annual Amendment

IEP Start Dates for Services

5/2/2024, 5/13/2025

BILL FOR SERVICES RENDERED TO MURFREESBORO CITY PUBLIC SCHOOLS, SPECIAL EDUCATION

Contracting Agency: Genesis Learning Centers d/b/a Rutherford Academy

Remittance Address: Genesis Learning Centers
 430 Allied Drive
 Nashville, TN 37211

ATTENDANCE PERIOD 9/1/24-9/30/24

	Student Name Last, First	Student Number	Days Present	Days Billed	Days On Roll	Date Entered	Date Exited	Daily Rate	% of Period Enrolled	Monthly Charge
Rutherford	M H		15	20	21	10/13/2023		\$ 250.00	100%	5,000.00
	State ID		15	20	21	5/13/2024		\$ 250.00	100%	5,000.00
			18	20	21	10/18/2022		\$ 250.00	100%	5,000.00
			17	20	21	1/11/2022		\$ 250.00	100%	5,000.00
			19	20	21	4/17/2023		\$ 250.00	100%	5,000.00
			18	20	21	1/28/2022		\$ 250.00	100%	5,000.00
										0.00
									Total of Elementary School Services	30,000.00





Suggestions for Improvement

IDEA High Cost & State Special School Transportation (SSST)

Suggestions for Improvement

Suggestions for IDEA High
Cost/SSST Reimbursement
Procedures



[Suggestions for IDEA High Cost/SSST
Reimbursement Procedures – Fill out form](#)

We are soliciting suggestions for improving this process. If you have ideas for changes that still meet all requirements, please complete the survey.





Questions and Closing

IDEA High Cost & State Special
School Transportation (SSST)

Questions





Thank You!

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Please Share your Feedback:

You may access the PD Survey by navigating here:

<https://forms.office.com/r/eVtWEAZ9xZ>



Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

<http://www.comptroller.tn.gov/hotline>