

# Special Education Reimbursement for Connecticut Charters

Training for CFOs and Special Education  
Coordinators

*Sponsored by the Center for Learner Equity in  
partnership with the Connecticut Charter  
Schools Association*



# NONPROFITS COUNSEL

Represent nonprofits and other tax-exempt entities in

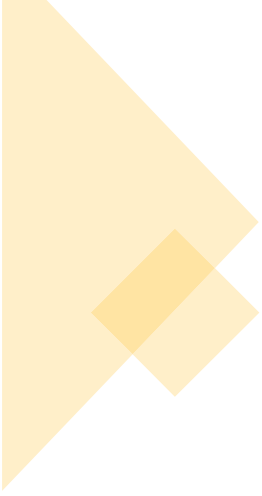
Massachusetts and Connecticut, including

Connecticut charter schools

Sliding fee scale based on organization budget size

Women-owned firm

**Mission:** outsourced in-house counsel and specific projects within our areas of expertise, including education, special education, and education funding



# Agenda



Objectives



Landscape



Reimbursement  
models



Next steps



# Audience will be able to

- identify, practice and plan for consistent processes and systems for accurate billing with full reimbursement of actual costs
- identify the two options for accurate invoice completion, identify common errors in invoicing student services, and practice how to avoid these errors
- identify and plan to address the common pitfalls of invoicing





# Current landscape

May 1<sup>st</sup> Declaratory Ruling





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# Future landscape

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Consistent and accurate billing with  
full reimbursement of actual costs

# Reimbursement invoicing

Two models

## Reasonable costs in statute

- “an amount equal to the difference between the reasonable cost of educating such student and the sum of the amount received by the state charter school for such student . . . and amounts received from other state, federal, local or private sources calculated on a per pupil basis”



What isn't allowed?



# What isn't allowed?

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District charging a fixed or flat amount

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District charging an average or aggregate rate per student, applied to all students

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District implementing any other methodology not rooted in actual costs of educating students

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Charter school allowing for service lapses due to district non-payment

# Broad requirements and recommendations

- Documentation
- Actual costs substantiated by IEP
- Bill quarterly (within 60 days)



**Per Pupil Special Education Services - EXAMPLE**

Student ID	Grade	IEP Services	Billable hours per day	Comment	Adjust per school staff	Special education costs per day	Adjust per cycle length	Service subtotals
Student A		6 Reading 5 hrs/week		Billable		\$0.00		\$0.00
Student A		6 Math 5 hrs/week		Billable		\$0.00		\$0.00
Student A		6 Academic support 1 hr/week		Billable		\$0.00		\$0.00
Student A		6 Counselling 0.5 hour weekly		Billable		\$0.00		\$0.00
Student B		8 Reading 5 hrs/week		Billable		\$0.00		\$0.00
Student B		8 Math 5 hrs/week		Billable		\$0.00		\$0.00
Student C		7 Reading 5 hrs/week		Billable		\$0.00		\$0.00
Student C		7 Math 5 hrs/week		Billable		\$0.00		\$0.00
Student D		4 Reading 3 hrs/week		Billable		\$0.00		\$0.00
Student D		4 Counselling 30 min/wk/x2		Billable		\$0.00		\$0.00
Student D		4 Paraprofessional 25 hours/wk		District Provider - do not bill		\$0.00		\$0.00
Student E		5 Reading 3 hrs/week		Billable		\$0.00		\$0.00
Student E		5 Math 3 hrs/week		Billable		\$0.00		\$0.00
Student E		5 Speech - 1.5 hrs/wk in group		District Provider - do not bill		\$0.00		\$0.00
Student E		5 OT - 1 hr/week individual		District Provider - do not bill		\$0.00		\$0.00
Student F		7 Reading 5 hrs/week		Billable		\$0.00		\$0.00
Student F		7 Math 5 hrs/week		Billable		\$0.00		\$0.00
Student F		7 Speech - 1.5 hrs/wk in group		District Provider - do not bill		\$0.00		\$0.00
Student G		5 Reading 4 hrs/week		Billable		\$0.00		\$0.00
Student G		5 Math 4 hrs/week		Billable		\$0.00		\$0.00
Student G		5 Speech - 1.5 hrs/wk in group		District Provider - do not bill		\$0.00		\$0.00
Student H		6 Academic support 1 hr/week		Billable		\$0.00		\$0.00
Student H		6 Reading 5 hrs/week		Billable		\$0.00		\$0.00
<b>Total # of students with IEPs</b>		<b>5</b>						<b>Total Services: \$0.00</b>
<b>Administrative Costs:</b>								
<b>Staff</b>		<b>Activity</b>	<b>Hours per day</b>	<b>Comment</b>	<b>Hourly provider rate</b>	<b>Special education admin costs per day</b>	<b>Billing days</b>	<b>Administrative subtotals</b>

5000 Elementary  
 5000 Middle  
 5000 High  
 5000 Special Education  
 5000 Student Services  
 5000

**Option 1**

5000 Elementary  
 5000 Middle  
 5000 High  
 5000 Special Education  
 5000 Student Services  
 5000

**Total Admin Costs: \$0.00**

**FINAL TOTALS/COSTS**

Per Pupil Services Total \$0.00

Administrative Costs Total \$0.00



Dates	Description	Number of Weeks (37 weeks divided 4 quarters)	Total Special Education and Related Services Hours Per Week	Unit Price	Amount
Aug 31-Nov 8	Students attending the Booker T. Washington Academy 2021-22 SY residing in New Haven; Quarter 1 Special Education Services	9.25	111.5 \$	37.14 \$	38,301.76
11/15/2021-12/3/2021	1:1 Services for High Need Student				See calculation below
Nov 9-Jan 26	Students attending the Booker T. Washington Academy 2021-22 SY residing in New Haven; Quarter 2 Special Education Services	9.25	106.5 \$	37.14 \$	36,584.20
Jan 27-Mar 31	Students attending the Booker T. Washington Academy 2021-22 SY residing in New Haven; Quarter 3 Special Education Services	9.25	106.5 \$	37.14 \$	36,584.20
Apr 1-June 19	Students attending the Booker T. Washington Academy 2021-22 SY residing in New Haven; Quarter 4 Special Education Services	9.25	106.5 \$	37.14 \$	36,584.20
			<b>Total</b>	<b>\$</b>	<b>150,080.65</b>

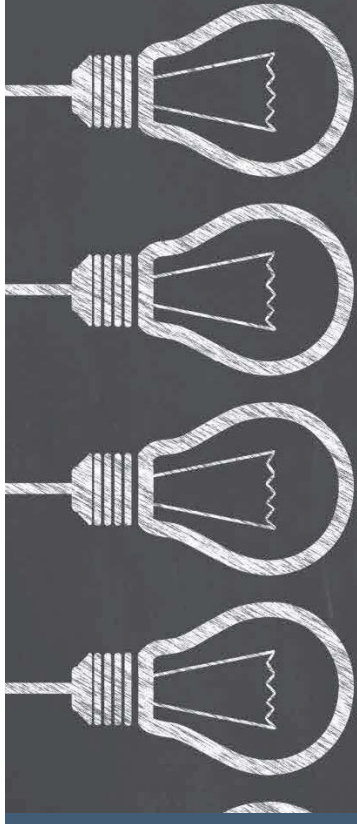
# Option 2

Personnel Cost summary worksheet	\$	176,054.35
Total IEP Hours Provided to NHPS Resident Students during SY 2021-22	\$	3,986.75
Average Hourly Rate Per Service Hour (inc. 32.5% taxes and fringe)	\$	37.14



## Average across students: Step-by-step

- Total actual cost based on actual personnel costs
- Subtract actual reimbursement paid by other towns
- Divide net remainder by actual IEP minutes provided to resident students
- = an average hourly rate for the cost of providing special education and related services to resident students



# Common pitfalls

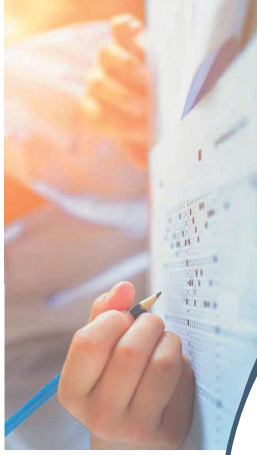
- “double billing”
- Institutional recordkeeping and staff retention



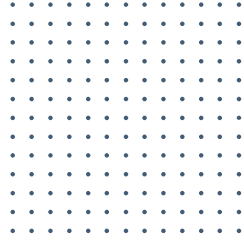


# Guided Practice





# Practice



A speech pathologist has four students in a group, once per week, during the first quarter of SY2023-24. The group meets for 30 minutes. 3 of the 4 students are from the same sending district.

1. Review the two provided invoice samples (*Invoice A and Invoice B*)
2. Identify the accurate invoice (*Invoice A or Invoice B*)
  - a. Why is this invoice accurate?
  - b. Why is the other invoice incorrect?
3. Which reimbursement invoice model is this (*per pupil or average across students*)?
4. Invoice this scenario using the other invoice model.

# Sample Invoices

## Invoice A

SASID	Service	IEP Hours/ Frequency	Service Period	Weeks	Service Hours	Hourly Rate	TOTAL
Student A	Speech Pathologist	0.5/week	08/31/23 - 11/01/23	9	4.5	\$50.00	\$225.00
Student B	Speech Pathologist	0.5/week	08/31/23 - 11/01/23	9	4.5	\$50.00	\$225.00
Student C	Speech Pathologist	0.5/week	08/31/23 - 11/01/23	9	4.5	\$50.00	\$225.00
<b>TOTAL</b>							<b>\$675.00</b>

## Invoice B

SASID	Service	IEP Hours/ Frequency	Service Period	Weeks	Service Hours	Hourly Rate	TOTAL
Student A	Speech Pathologist	0.5/week	08/31/23 - 11/01/23	9	1.125	\$50.00	\$56.25
Student B	Speech Pathologist	0.5/week	08/31/23 - 11/01/23	9	1.125	\$50.00	\$56.25
Student C	Speech Pathologist	0.5/week	08/31/23 - 11/01/23	9	1.125	\$50.00	\$56.25
<b>TOTAL</b>							<b>\$168.75</b>

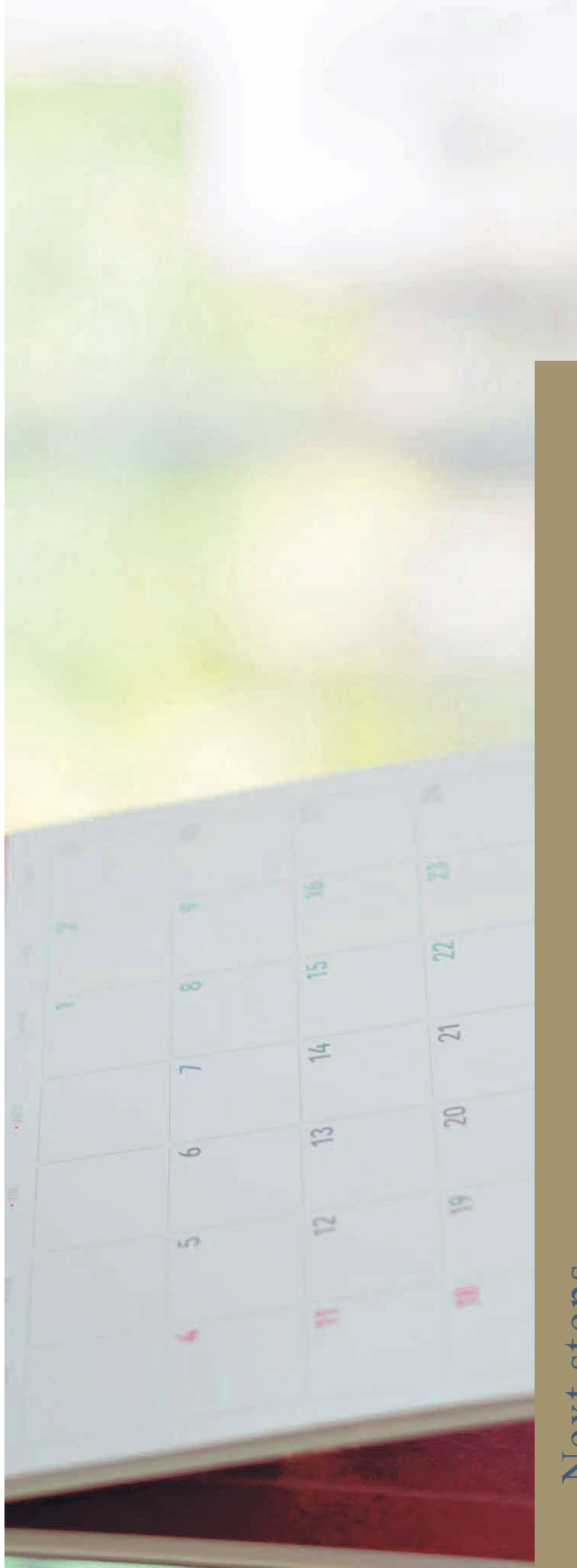
# Reflections

- Invoice B is the correct invoice.
- Invoice A is overbilling.
  - Billing for entire service for each student, rather than per student.
  - Divide entire service by number of students receiving service.
  - Charge district only for students it sends.
- Sample of “per pupil” invoicing
- Try “average across students” invoicing



# Sample invoice

Service Period	Position	No. of Weeks	Hours per Week	Unit Price	TOTAL
08/31/23 - 11/01/23	Speech Pathologist	9	0.5	\$50.00	\$225.00
				Reimbursement from other districts	\$56.25
<b>Total Reimbursement Invoice</b>					<b>\$168.75</b>

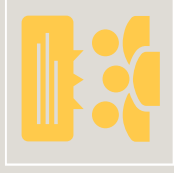


## Next steps

- Invoice school districts in usual manner at end of SY23-24
- Note: “Please anticipate a change in invoicing that reflects CSDE Declaratory Ruling 23-01, dated May 1, 2024.”



# Future collaborations



Virtual Q&A, troubleshooting  
session: Wednesday, August 7,  
11:00 a.m.–1:00 p.m.



# Questions?



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# Thank you!

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The Center for  
**Learner Equity**

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