
HOW-TO GUIDE TO SPECIAL EDUCATION REIMBURSEMENT MODELS FOR CONNECTICUT CHARTER SCHOOLS

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This How-To Guide was created as part of a three-pronged training program designed alongside The Center for Learner Equity, delivered with the support of the Connecticut Charter Schools Association. Using this How-To Guide does not constitute receiving legal advice or create an attorney-client relationship between you and Nonprofits Counsel. Rather, this How-To Guide is provided solely for informational and educational purposes.

Option 1A: Per Pupil

*Bill sending school district for all students in one invoice, based on actual costs spent per pupil.
Calculations begin at the student level.*

1. List individual services for each student receiving special education services from the sending school district to be invoiced.
 - a. If a student receives multiple services, that student will appear multiple times; one line coordinates to one service for one student.
 - b. If a student only receives one service, they will be listed once.
 - c. For a service provided to multiple students as a group, those services will be listed separately but billed at a fractional rate.
2. Indicate the billable hours per day provided in that marking period for each student's service based on service provided (i.e., individual or group).
 - a. Example: 1 hour per day for one student
 - b. Example: 0.2 hours per day = 1 hour/5 (1 hour per week for one student)
 - c. Example: 0.04 hours per day = 1 hour/5/5 (1 hour per week for five students, per student)
3. Calculate hourly provider rate.
 - a. This rate may be the hourly rate that the provider bills, if that provider is not a salaried employee (e.g., an independent contract, third-party vendor, etc.).
 - b. This rate may be based on the hourly rate for a staff member who is salaried, which includes salary and benefits.
 - i. Total salary x benefits multiplier = total compensation
 1. Benefits multiplier is the benefits rate plus 1.
 2. Example: 32.5% benefits rate = 1.325 benefits multiplier
 - ii. Total compensation / hours in school year = hourly rate
 1. Hours in school year = days in school year * hours in school day
4. Multiply billable hours per day x hourly provider rate = special education costs per day
5. Multiply special education costs per day x billing days (days in marking period) = service subtotal.
 - a. See note; if a student transfers in/out during the marking period, this number may change to the actual days of services that the student receives.
 - b. In steps 2, 5, and 6, services provided can be billed weekly, instead of hourly (e.g, 5 hours per week), if that aligns with service delivery.
6. Include separately, the time spent on related administrative activities, such as PPT meeting prep and attendance, during that marking period.

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- a. Indicate prep time by student by provider.
 - b. Multiply hours spent per student per provider x that provider's hourly rate.
 - c. Add for all students and all providers = administrative activities subtotal.
7. Add service subtotal + administrative activities subtotal = total amount of reimbursement due.
 8. Submit within 60 days of the end of the marking period, requesting reimbursement within 60 days of the date of the invoice.

***Note:** Services provided by the sending school district are not invoiced back to the school district because they are not actual costs provided by the charter school. All services should be substantiated by service logs by the providers. If a provider is paid hourly and only for services delivered to a student when present, then the bill should reflect the student's and provider's actual attendance; in other words, if you pay for the provider to attend for the day, then the service should be invoiced. If a service is provided by a salaried employee, then the services for which they are contracted (i.e., services in the IEP) should be billed. This amount should **not** fluctuate based on student or provider attendance because it is an **actual** cost of implementing the IEP, no matter what.*

Option 1B: Per Pupil

Bill sending school districts for each student sent in separate invoices, based on actual costs spent per pupil. Calculations begin at the student level.

1. Create an invoice for each student.
2. List services received by individual students.
3. Indicate the billable hours per day provided in that marking period for each student's service based on service provided (i.e., individual or group).
 - a. Example: 1 hour per day for one student
 - b. Example: 0.2 hours per day = 1 hour/5 (1 hour per week for one student)
 - c. Example: 0.04 hours per day = 1 hour/5/5 (1 hour per week for five students, per student)
4. Calculate hourly provider rate.
 - a. This rate may be the hourly rate that the provider bills, if that provider is not a salaried employee (e.g., an independent contract, third-party vendor, etc.).
 - b. This rate may be based on the hourly rate for a staff member who is salaried, which includes salary and benefits.
 - i. Total salary x benefits multiplier = total compensation
 1. Benefits multiplier is the benefits rate plus 1.
 2. Example: 32.5% benefits rate = 1.325 benefits multiplier
 - ii. Total compensation / hours in school year = hourly rate
 1. Hours in school year = days in school year * hours in school day
5. Multiply billable hours per day x hourly provider rate = special education costs per day
6. Multiply special education costs per day x billing days (days in marking period) = total per service.
 - a. See note; if a student transfers in/out during the marking period, this number may change to the actual days of services that the student receives.
 - b. In steps 2, 5, and 6, services provided can be billed weekly, instead of hourly (e.g, 5 hours per week), if that aligns with service delivery.
7. List by administrative activity any time spent by each provider, such as PPT meeting prep and attendance, during that marking period.
 - a. Multiply hours spent per student per provider x that provider's hourly rate.
 - b. Add for all providers = total per administrative activity.
8. Add service totals + administrative activities totals = total amount of reimbursement due for individual student.
9. Submit within 60 days of the end of the marking period, requesting reimbursement within 60 days of the date of the invoice.

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Option 2: Average Across Students

Bill sending school districts for proportional share of special education services provided to students based on the average cost shared by each student receiving those services. Calculations begin at the staff/provider level.

1. Calculate total actual costs based on personnel costs for the marking period.
 - a. List all special education providers providing services to *all students* regardless of sending school district.
 - b. Calculate hourly provider rate.
 - i. This rate may be the hourly rate that the provider bills, if that provider is not a salaried employee (e.g., an independent contract, third-party vendor, etc.).
 - ii. This rate may be based on the hourly rate for a staff member who is salaried, which includes salary and benefits.
 1. Total salary x benefits multiplier = total compensation
 - a. Benefits multiplier is the benefits rate plus 1.
 - b. Example: 32.5% benefits rate = 1.325 benefits multiplier
 2. Total compensation / hours in school year = hourly rate
 - c. Total hours in the marking period x hourly rate = total actual costs for marking period.
2. Subtract actual reimbursements invoiced to other sending school districts.
 - a. Calculate how many hours of services were provided to students from other school districts in the marking period.
 - i. Group services should be billed proportionately based on the number of students receiving services per district.
 1. Example: 5 students receiving 1 hour of services in a group = 0.2 hours per student; if 4 students are from one district, then that district is billed for $4 \times 0.2 = 0.8$ hour of that 1 hour.
 - b. Subtract other districts' hours and the corresponding costs from the total hours and corresponding costs invoiced to this sending school district.
 - i. Total special education compensation – reimbursements from other districts = total costs attributable to the invoiced district for that marking period

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*attendance; in other words, if you pay for the provider to attend for the day, then the service should be invoiced. If a service is provided by a salaried employee, then the services for which they are contracted (i.e., services in the IEP) should be billed. This amount should **not** fluctuate based on student or provider attendance because it is an **actual** cost of implementing the IEP, no matter what.*