



Wisconsin Department of Public Instruction
OPEN ENROLLMENT
FINANCIAL STATEMENT FOR
SPECIAL EDUCATION ACTUAL COSTS

PI-9401-OPAL (06-2019)

Collection of this data is a requirement of s.118.51(12)(a) and s.118.51(17)(b)3 Wis. Stats.

INSTRUCTIONS:

Nonresident district: Complete in OPAL.

Aid transfer revenue is coded to Fund 27, Source 347. This will decrease a district's local costs when calculating compliance with IDEA's maintenance of effort (MOE) provision. An LEA will need to closely monitor state and local special education costs to ensure the aid transfer revenue received does not offset actual expenditures to a point where MOE is failed. Aid transfer revenue is not an exception to lowering costs under MOE. Non-compliance results in a general fund cash penalty. Questions regarding MOE can be directed to Rachel Zellmer at Rachel.Zellmer@dpi.wi.gov.

I. AGENCY AND PUPIL INFORMATION

Name of District Providing Services (Nonresident District)
 McFarland (3381)

Name of Resident District
 Merrill Area (3500)

Name of Pupil

School Year

2018-19

II. SPECIAL EDUCATION FAPE ACTUAL COSTS

The actual costs for an open enrolled pupil with a disability may include only the costs the nonresident district incurs to provide FAPE to the pupil; non-FAPE costs are not included. Nonresident districts are eligible for up to \$30,000.00 in actual costs, not including any state or federal special education funding.

	Local Special Education Costs - Aidable (011 or 019 via CESA/CCDEB/Other Dist.)	\$14,000.00
ADD	Local Special Education Costs - Non-Aidable (Other 019)	\$3,200.00
ADD	Grant-Funded Costs (IDEA FT/PS or Other Fund 27 Grant)	\$4,600.00
	Gross Actual Costs	\$21,800.00
LESS	Estimated State Special Education and School-Age Parents (SPED/SAP) Categorical Aid (Estimate based on previous year's 25.67% rate)	\$3,594.00
LESS	Grant Reimbursements	\$0.00
LESS	Medicaid School-Based Services (SBS) Claims	\$524.00
	Estimated Total Deductions	\$4,118.00
	Gross Actual Costs	\$21,800.00
	Estimated Total Deductions	\$4,118.00
	Estimated Net Actual Costs	\$17,682.00
	Maximum Aid Amount	\$30,000.00
	Lesser of Estimated Net Actual Costs or Maximum Aid Amount	\$17,682.00

[Redacted]