# Special Needs Scholarship Program Statement of Actual Cost Training

***The handouts are available at:***
***https://dpi.wi.gov/parental-education-options/special-needs-scholarship/school-training***

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**June 2025**

WISCONSIN DEPARTMENT OF Public Instruction
Jill K. Underly, PhD, State Superintendent

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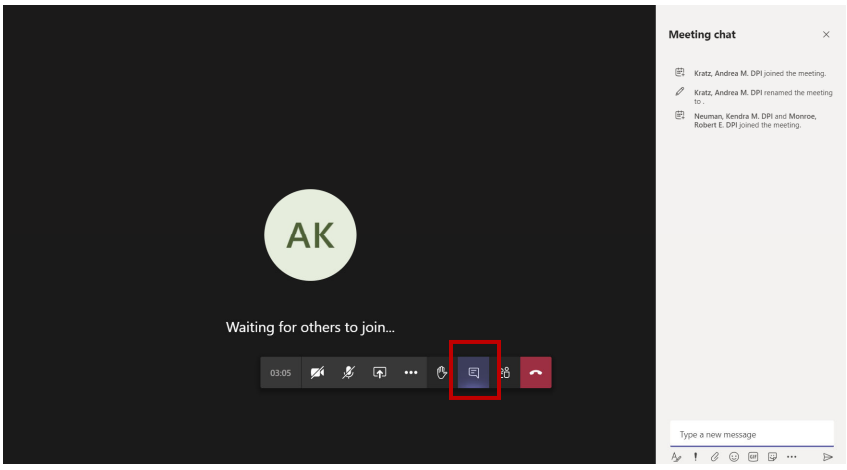
# Technical Assistance




- All participants have been muted.
- If you need technical assistance, use the chat by pressing the speech bubble icon and typing in your question.
- The menu bar may be at the top of your screen or in the middle as shown on the slide. If you cannot see the menu bar, move your mouse to the bottom of the page and it should appear.
- This session is **not** being recorded.

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## Agenda

- Payment Process & Statement of Actual Cost Overview
- General Eligible Education Expense Requirements
- Statement of Actual Cost
- Final Reminders

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## Law & Statute

- SNSP is based on Wis. Stat. 115.7915 and Wis. Admin. Code PI 49.
- This presentation is based on current law and is subject to change based on statute or rule changes. This presentation provides information on certain requirements but is not a complete presentation of all requirements. Additional information on the requirements is available on the SNSP website.
- If there are changes to statute or rule, the department will provide guidance as soon as we are able.

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# Payment Process & Statement of Actual Cost Overview

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## Payment Process

- The September payment is 25% of the annual full time equivalent (FTE) SNSP payment amount for each eligible pupil on the Preliminary Enrollment Report.
- The November payment is 50% of the annual FTE SNSP payment for each eligible pupil on the 3rd Friday in September Pupil Count Report and class list less the September payment for each pupil on the Preliminary Enrollment Report.
- The February & May payments are each 25% of the annual FTE SNSP payment amount for each eligible pupil on the 2nd Friday in January Count Report and class list.

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# Overview of SNSP Funding

The schools receive a payment for eligible SNSP pupils.

At the end of the year, the total payments received for eligible SNSP pupils are compared to the school's actual net eligible education expenses for the SNSP.

The difference between the SNSP payments received and the school's actual net eligible education expenses is the SNSP Reserve balance.

The school must maintain a cash and investment balance that is at least as much as this amount for future SNSP eligible education expenses.

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# SNSP 2025-26 Expected Payment Amounts per Full-Time Equivalent (FTE)

- The 2025-26 expected payment amounts are not yet known. They will be determined through the state budget process.
- 2024-25 SNSP payments were:
  - $15,409 per FTE for full scholarship students
  - $10,237 per FTE for partial scholarship* students in K-8
  - $12,731 for partial scholarship* students in 9-12

**Partial scholarships are paid to students who were determined to no longer have a disability in a previous school year while they were a participant in the SNSP. The student must stay at the same school and meet continuing SNSP requirements to be eligible for a partial scholarship.*

This information is available on our Payments webpage: https://dpi.wi.gov/parental-education-options/special-needs-scholarship/payments. The payment amount is subject to statutory changes.

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## SNSP Only: Actual Costs Incurred Pupil Payment Option

- A school participating in the SNSP has the **option** to receive a SNSP payment for a pupil based on the cost to provide **special education** for that SNSP pupil in the previous school year. The school may choose to use this option for none, some or all of its SNSP pupils.
- Schools that complete a Statement of Actual Cost and receive a payment based on this statement are electing to receive a SNSP payment in the 2025-26 school year based on the 2024-25 special education expenses for the pupil included in the statement. For schools that elect to receive a SNSP payment based on the special education expenses for the pupil, in the year the school receives the payment for the pupil based on this statement, the pupil will not be included in the SNSP full time equivalent when determining the general eligible education expenses for SNSP pupils.

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## SNSP Only: Actual Costs Incurred Pupil Payment Option (cont)

- If the school submits a 2024-25 Statement of Actual Cost, the 2025-26 scholarship amount will be the amount on the statement of actual costs up to 150% of the regular student payment amount plus 90% of the amount on the 2024-25 Statement of Actual Cost over 150% of the regular student payment.
- A school that would like a payment for a pupil in the 2025-26 school year using this option must provide a Statement of Actual Cost that indicates the actual special education costs incurred for the pupil for the 2024-25 school year while the pupil was participating in the SNSP. The school must provide supporting documentation for the costs. This statement is due by the 3rd Friday in July.

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# SNSP Actual Costs Incurred Pupil Payment Option Example

- Amount included in voucher amount at 100%:

| Description | Amount |
|---|---|
| Full Scholarship Amount | 15,000 |
| Times: 150% of Full Scholarship Amount | x 1.5 |
| **Amount Paid at 100%**<br>*If a student's cost in the Statement of Actual Cost is less than this amount, the full amount is paid at 100%* | **22,500** |

- For any amount above $22,500, 90% will be included in the student's per pupil amount.

Assumes voucher amount of $15,000 annually for example purposes only.

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# SNSP Actual Costs Incurred Pupil Payment Option Example (cont)

| | 1st Year | 2nd Year | 3rd Year |
|---|---|---|---|
| Voucher Amount | $15,000 | $24,750 | $18,000 |
| *Amount on the Statement of Actual Cost up to 150% of voucher amount* | | *$22,500* | *$18,000* |
| *90% of costs on the Statement of Actual Cost over 150% of voucher amount* | | *$2,500*90% = $2,250* | *$0* |
| Current Year Actual Costs Included on the Statement of Actual Cost | $25,000 | $18,000 | $22,000 |

Assumes voucher amount of $15,000 annually for example purposes only.

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# Knowledge Check

If a school does not submit a Statement of Actual Cost for a student, what will the SNSP payment amount be for the student in the following school year?

a. The student will no longer be eligible for the SNSP because the school did not submit a Statement of Actual Cost for the student.

b. The school will receive the standard full or partial scholarship payment for the student, as applicable, which were the following for the 24-25 school year: $15,409 per FTE for full scholarship students, $10,237 per FTE for partial scholarship students in K-8, or $12,731 for partial scholarship students in 9-12.

c. The school must submit a Statement of Actual Cost as soon as possible because they will only receive an SNSP payment for SNSP students for which they submit a Statement of Actual Cost.

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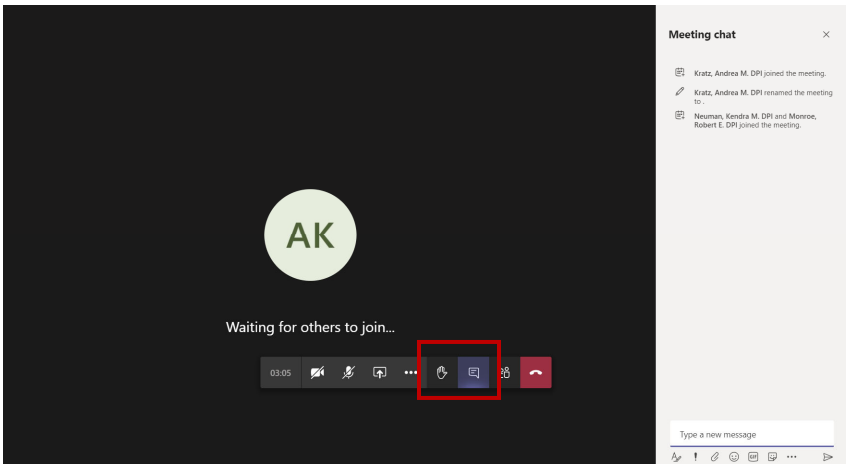
# Questions?




1) Enter questions in the chat by pressing the speech bubble icon and typing in your question.

OR

2) Raise your hand. We will then unmute you so you can ask the question.

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# General Eligible Education Expense Requirements

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## SNSP Eligible Education Expenses

- General Eligible Education Expenses: These are the school's educational programming expenses for *all pupils* enrolled in grades K4 to 12.
- Primarily SNSP Expenses: These are the school's educational programming expenses that are *primarily related to SNSP students.*
- Expenses for Pupils in a Statement of Actual Cost: These are expenses that are identified as eligible, with supporting documentation, in a Statement of Actual Cost submitted by the school.
- See the SNSP Eligible Education Expense Bulletin for further information.

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## SNSP Eligible Education Expenses-General Eligible Education Expenses

- The general eligible education expenses are multiplied by the percent of the pupils participating in the SNSP to determine what is a SNSP eligible education expense.
- The percent of pupils participating in the SNSP is based on the average of the 3rd Friday in September and 2nd Friday in January FTE for SNSP pupils and all pupils. If the school receives a payment based on a Statement of Actual Cost, the pupil is excluded from the SNSP pupil FTE in the year the scholarship is received.

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## Expenses for Pupils in a Statement of Actual Cost

- If a school submits a Statement of Actual Cost for a pupil, the school will include the eligible education expenses for the pupil from the Statement of Actual Cost in the Reserve Balance Schedule.

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# SNSP Statements of Actual Cost: SNSP General Eligible Education Expenses Impact

| | NET ELIGIBLE EDUCATION EXPENSES ON SNSP STATEMENTS OF ACTUAL COST | |
|---|---|---|
| | *If any amounts changed from the school's final Statements of Actual Cost, provide the pupil schedule as part of the financial audit. The school must then submit revised Statements of Actual Cost for any pupils with changes and supporting documentation for amounts that changed by 10/15/25.* | |
| 8 | Cost from Invoices | |
| 9 | Allocated Salary & Benefits Costs | |
| 10 | Less: Offsetting Government Assistance Revenue | |
| 11 | **Net Eligible Education Expenses on SNSP Statements of Actual Cost** | $ - |
| | **NET ELIGIBLE EDUCATION EXPENSES FOR ALL PUPILS** | |
| 12 | Expenses on Statement of Activities | - |
| 13 | Ineligible Depreciation Expense | - |
| 14 | Contributed Expenses Other Than Fixed Assets | - |
| 15 | Bad Debt Expense | - |
| 16 | Scholarship Awards & Other Financial Support for Pupils | - |
| 17 | Daycare/Preschool Expenses | - |
| 18 | School District Partnership Expenses | - |
| 19 | Church Expenses | - |
| 20 | Eligible Education Expenses Primarily for SNSP Pupils | |
| 21 | Total Actual Cost for Pupils in SNSP Statements of Actual Cost | - |
| 22 | Other Non-Eligible Expenses | - |
| 23 | **Less: Total Non-Eligible Expenses** | $ - |

- Any costs included in the SNSP Statements of Actual Cost will be excluded from the SNSP general eligible education expenses.

Example Screen Print is SNSP Standard Schedule

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# SNSP Statements of Actual Cost: PSCP General Eligible Education Expenses Impact

| Line | A<br>Line Description | B<br>Amount |
|---|---|---|
| 1 | Expenses on Statement of Activities | |
| 2 | Ineligible Depreciation Expense | |
| 3 | Contributed Expenses Other Than Fixed Assets | |
| 4 | Bad Debt Expense | |
| 5 | Scholarship Awards & Other Financial Support for Pupils | |
| 6 | Daycare/Preschool Expenses | |
| 7 | School District Partnership Expenses | |
| 8 | Church Expenses | |
| 9 | Eligible Education Expenses Primarily for SNSP Pupils | - |
| 10 | Eligible Education Expenses on SNSP Statements of Actual Cost | - |
| 11 | Other Non-Eligible Expenses | |
| 12 | **Less: Total Non-Eligible Expenses** | $ - |
| 13 | Add: Eligible Education Expense for Land | |
| 14 | **Eligible Education Expenses** | $ - |

- Any costs included in the SNSP Statements of Actual Cost will be excluded from the PSCP general eligible education expenses.
- This amount must match the excluded amount on the SNSP schedule.

Example Screen Print is PSCP Standard Schedule

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## Eligible Education Expenses

- In order to include something as an eligible education expense, it must relate to a cash disbursement (either now or projected for the future).
- In order to include an expense as an eligible education expense, the expense must be included in the Statement of Activities (similar to an income statement), except for the cost of land.
- If a previously included eligible education expense is forgiven or it is determined it was not an appropriate expense, the current year eligible education expenses are reduced by that amount.
- Costs before the student was accepted into the SNSP cannot be included as eligible.

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## Non-Eligible Expenses

- Non-eligible expenses include expenses that do not relate to K4-12 educational programming such as:
  - Daycare Expenses
  - Church Expenses
  - Expenses for partnership or contract pupils

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## Non-Eligible Expenses (cont)

- Non-eligible expenses include expenses that do not relate to K4-12 educational programming such as (cont):
  - Contributed capital assets
  - Contributed items other than fixed assets



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## Non-Eligible Expenses (cont)

- Non-eligible expenses include expenses that do not relate to K4-12 educational programming such as (cont):
  - Bad debt
  - Scholarship awards and financial support for pupils



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## Expenses for Pupils in a Statement of Actual Cost

- The allocation for the expenses in the Statement of Actual Cost must be specific to the particular expense rather than a general allocation.
- The expenses in the 2024-25 Statement of Actual Cost must be for expenses incurred between July 1, 2024 and June 30, 2025.

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## Knowledge Check

A school submits a Statement of Actual Cost for an 8th grade SNSP full scholarship student that identifies the school has $10,000 of special education costs for the student. The full scholarship amount for the year is $15,000. Which of the following is true?

a. Since the amount in the statement is below the full scholarship amount of $15,000, the student will default to a payment rate of $15,000. The student will be excluded from the SNSP pupil count in the reserve balance schedule so the school will not get to include the general eligible education expenses for the student in their SNSP eligible education expenses.

b. The student will have a payment rate of $10,000 based on the submitted statement. The student will be excluded from the SNSP pupil count in the reserve balance schedule so the school will not get to include the general eligible education expenses for the student in their SNSP eligible education expenses.

c. Since the amount in the statement is below the full scholarship amount of $15,000, the student will default to a payment rate of $15,000. The student will still be included in the SNSP pupil count in the reserve balance schedule so the school will get to include the general eligible education expenses for the student in their SNSP eligible education expenses.

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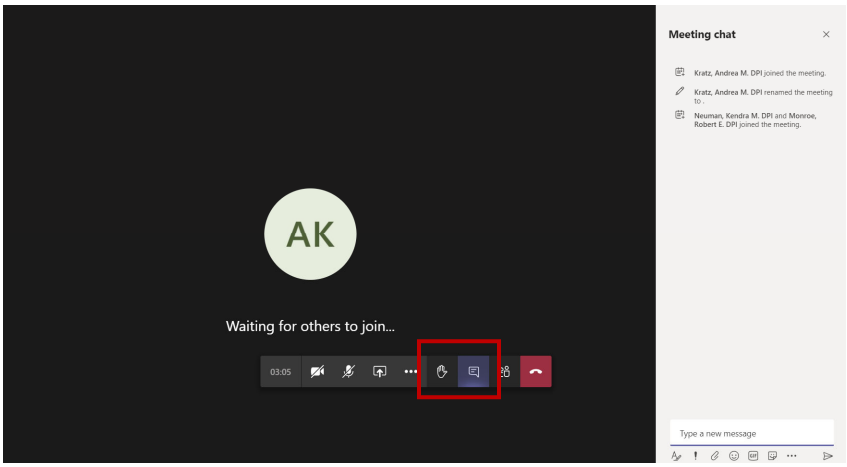
# Questions?




1) Enter questions in the chat by pressing the speech bubble icon and typing in your question.

OR

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# Statement of Actual Cost

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# Cover Page

| | III. PUPIL ACTUAL COST | | |
|---|---|---|---|
| | Cost Type | Schedule Reference | Amount |
| 4 | Cost from Invoices | *Sch 1 Ln 62* | - |
| 5 | Allocated Salary and Benefits Cost | *Sch 2 Ln 15* | - |
| 6 | Less: Offsetting Government Assistance Revenue | | |
| 7 | Total Cost for Pupil | | - |
| 8 | 2025-26 Expected SNSP Payment<br>*Expected payment amount is based on the 2024-25 full scholarship payment amount. If the 2025-26 full scholarship payment amount is different, the 2025-26 SNSP payment for the pupil will be updated if needed.* | | - |

- Indicate any offsetting government assistance revenue for the student on Line 6. Any government assistance for expenses that are included on Lines 4 or 5 must be included as offsetting.
- The form will indicate the expected SNSP payment based on the 24-25 full scholarship payment rate. If the 25-26 full scholarship payment rate is different, the payments for students with submitted Statements of Actual Cost will be adjusted, if required.

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# Schedule 1 Statement of Actual Cost

| | Invoice/Payment Request Information | | | | Special Educ |
|---|---|---|---|---|---|
| | A | B | C | D | E |
| Line | Vendor/Provider Name | Invoice Date | Invoice Number | Invoiced Amount | Percent Special Education for Pupil |
| 1 | | | | | |

- The school must provide an invoice or payment request for each item on Schedule 1.
- The invoice or payment request must include the amount in the "Invoiced Amount" column. If adding multiple items is required, identify the items included in Schedule 1 by writing "Schedule 1" next to each item on the invoice that is included in Schedule 1.
  - Generally the invoiced amount should be the total invoice. The percent special education for pupil should then be determined based on the percent the invoiced item was used to provide special education for the student in the statement.
  - If the invoice is for something that is specifically for the student, the school should put the specific costs for the student in the statement. For example, if a speech pathologist provides a bill that indicates the amount billed for each individual child, the amount for the child in the statement should be input in Column D.

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# Schedule 2 Statement of Actual Cost

| Line | Staff Information | | | | | Costs | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | A Staff Name | B Total Salaries | C Salaries Exempt From FICA/ Medicare | D Reason Exempt from FICA/Medicare | E Benefits | L Percent Special Education for Pupil | M Allocated Salaries | N Total FICA/ Medicare | O Allocated FICA & Medicare | P Allocated Benefits |
| 4 | | | | N/A | | | | - | - | |

- The school must provide payroll records or compensation agreements for each item on Schedule 2.
- The records must contain the name of the employee, the school name, and include an amount that equals the "Total Salaries", "Salaries Exempt From FICA/Medicare" or "Total FICA/Medicare", and "Benefits" columns. If the amount is a sum of amounts in the document, the document should identify which amounts are added up to equal the amounts in Schedule 2.
- The total salaries must be the amount **earned** from 7/1/24 (or the date the student was first accepted into SNSP) - 6/30/25, even if the amount was paid after 6/30/25. The amount in this column must be before applying any allocation percentage related to the portion of the time the individual provided special education costs to the student in the Statement. If the student begins participation in the program mid year, an adjustment may be needed to determine the correct amounts. Contact DPI for assistance if that is your situation.

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# Schedule 2 Statement of Actual Cost- FICA/Medicare

| Line | Staff Information | | | | Costs | | | |
|---|---|---|---|---|---|---|---|---|
| | A Staff Name | B Total Salaries | C Salaries Exempt From FICA/ Medicare | D Reason Exempt from FICA/Medicare | N Total FICA/ Medicare | O Allocated FICA & Medicare | P Allocated Benefits | Q Info Missing |
| 1 | | | | N/A | - | - | | OK |
| 2 | | | | N/A<br>Called Worker<br>Section 125 Cafeteria Plan<br>Other | - | - | | OK |

- If the school pays FICA to the Federal government for all of the staff's salary, insert 0 in Column C.
- If all or a portion of the staff's salary is exempt from FICA/Medicare, insert the amount exempt from FICA/Medicare in Column C. Then, select the reason the salary is exempt in Column D.
- Total FICA/Medicare in Column N will be calculated as:

  (Total Salaries in Column B – Exempt Salaries in Column C) x 7.65%
- The amount in Column N should match the FICA/Medicare in the payroll records.

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# Schedule 2: Staff Costs

| Line | Staff Information | | | | | Costs | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | A<br>Staff Name | B<br>Total Salaries | C<br>Salaries Exempt From FICA/ Medicare | D<br>Reason Exempt from FICA/Medicare | E<br>Benefits | L<br>Percent Special Education for Pupil | M<br>Allocated Salaries | N<br>Total FICA/ Medicare | O<br>Allocated FICA & Medicare | P<br>Allocated Benefits |
| 1 | | | | N/A | | | | - | - | |

- The amounts in Columns B, E, and Column N are multiplied by the percent special education for pupil to get to the total costs the individual had for providing special education for the student.

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# Special Education Expenses in a SNSP Statement of Actual Cost

- The following are costs that may be included in a Statement of Actual Cost if they meet the eligible education expense requirements.
  - The service is specified in the IEP or Services Plan.
  - The cost was incurred to provide specially designed instruction, regardless of where the instruction is conducted, that is provided to meet the unique needs of a child with a disability, including instruction in physical education.
  - The cost was incurred to provide aids, services and other supports that are provided in regular education classes or other education-related settings to enable a child with a disability to be educated with nondisabled children to the maximum extent appropriate.

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## Special Education Expenses in a SNSP Statement of Actual Cost (cont)

- The following are costs that may be included in the Statement of Actual Cost if they meet the eligible education expense requirements (cont).
  - The cost was incurred to provide transportation or such developmental, corrective, and other supportive services as may be required to assist a child with a disability to benefit from special education.
  - The cost was incurred to provide services or activities for school personnel to meet the unique needs of a child with a disability.

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## Special Education Cost Categories

| Special Education Cost Category *See the Cost Instructions tab* | | | | | |
|---|---|---|---|---|---|
| G<br>In IEP or Services Plan | H<br>Specially Designed Instruction | I<br>Supple-mentary Aids and Services | J<br>Related Services | K<br>School Personnel Services or Activities | L<br>Describe the special education service(s) being provided identified in Columns G-K |
| | | | | | |

- The school must identify which special education cost category each invoice is related to or individual is providing. A description of the services being provided should also be included.

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# Agreement of Services to be Provided (Agreement of Services)

- The agreement of services to be provided must have identified the special education cost at the time the service was provided for it to be eligible.
- Schools will submit the agreement of services with the Statement of Actual Cost. This will allow DPI to verify that all special education costs in the Statement of Actual Cost are included in the agreement of services.
- If the agreement of services is revised during the school year to add a service, the added service/cost would be eligible to be included in a Statement of Actual Cost once the new agreement of services is signed if the service otherwise meets the requirements.

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# Errors Section

| | IV. ERRORS | |
|---|---|---|
| Correct any errors before submitting the report to DPI. Read ? for additional information on how to resolve the error. | | |
| ? | 1. The information in Section I and II on the cover page must be completed | ERROR |
| ? | 2. The information in Section III on the cover page must be completed | ERROR |
| ? | 3. The information must be completed for each line with a cost in Schedule 1 | OK |
| ? | 4. The information must be completed for each line with a cost in Schedule 2 | OK |
| ? | 5. The signature on the cover page must be completed and a check must be placed certifying the school has completed each item in the signature section | ERROR |

| | Invoice/Payment Request Information | | | | Special Education Costs | | Special Education Cost Category *See the Cost Instructions tab* | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line | A Vendor/Provider Name | B Invoice Date | C Invoice Number | D Invoiced Amount | E Percent Special Education for Pupil | F Special Education Cost for Pupil | G In IEP or Services Plan | H Specially Designed Instruction | I Supple-mentary Aids and Services | J Related Services | K School Personnel Services or Activities | L Describe the special education service(s) being provided identified in Columns G-K | M Info Missing |
| 1 | Amazon | 1/1/2025 | 12345 | 125.00 | 100% | 125 | | x | | | | Math workbook used to provide specially designed instruction. | OK |
| 2 | Occupational Therapy Services Inc | 5/15/2025 | 6504894 | 1,000.00 | 85% | 850 | | | | X | | | ERROR |

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# Signature Section-Certifications Related to Costs

| V. SIGNATURE | |
|---|---|
| By placing a check next to each of the items below, **I HEREBY CERTIFY** the following as the SNSP Administrator: | |
| | I certify that the data submitted on this report is, to the best of my knowledge and belief, accurate and complete. |
| | I certify that the school has incurred the costs listed between 7/1/24 (or the date the student was first accepted into SNSP) and 6/30/25 and has paid or will pay the costs. |
| | **Percent Special Education for Pupil on Schedule 1 Based on Actual Time/Use Spent:** I certify that the Percent Special Education for Pupil in Schedule 1, Column E (if any) is based on the **actual amount of time** the pupil in this statement used the item(s) in Schedule 1 for an eligible special education purpose between 7/1/24 (or the date the student was first accepted into SNSP) and 6/30/25. I further certify that only costs that were identified in the pupil's agreement of services to be provided when the service was provided have been included in the statement. Permitted special education purposes are described on the Cost Instructions tab. **I have not used an estimated amount of time/use.** |
| | **Percent Special Education for Pupil on Schedule 2 Based on Actual Time Spent:** I certify that the Percent Special Education for Pupil in Schedule 2, Column L (if any) is based on the **actual amount of time** the individual in Schedule 2 spent providing eligible special education item(s) for the pupil between 7/1/24 (or the date the student was first accepted into SNSP) and 6/30/25. I further certify that only costs that were identified in the pupil's agreement of services to be provided when the service was provided have been included in the statement. Permitted special education purposes are described on the Cost Instructions tab. **I have not used an estimated amount of time.** |

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# Signature Section-Payment Rate Information

| | |
|---|---|
| | I certify the total cost for the pupil is $8,869. |
| | Based on the information entered into the schedule, I understand the total costs included in this statement are less than the standard payment rate. As a result, submission of this statement is not required. If this statement is submitted, the pupil will default to the standard full scholarship payment rate, similar to any other SNSP pupil. The student would then be identified as a Statement of Actual Cost pupil for purposes of the reserve balance schedule calculations of eligible education expenses. |

**-OR-**

| | |
|---|---|
| | I certify the total cost for the pupil is $15,869. |
| | Based on the information entered into the schedule, I understand the 2025-26 expected SNSP payment is $15,869. |

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# Signature Section-Upload Supporting Documentation & Signature

| | |
|---|---|
| | I hereby acknowledge that I must upload supporting documentation to the Kiteworks Statement of Actual Cost folder when I submit this Excel document. The documents that must be submitted are identified in the Report Submission section of the Report Instructions tab. |
| | I agree that typing my name below constitutes a legal signature. |

| Electronic Signature of SNSP Administrator *The SNSP Administrator must type his/her name below.* | Date Signed *Mo./Day/Yr.* |
|---|---|
| | |

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# Speech Pathologists R Us

- The school had a speech pathologist that worked on Tuesdays to provide services to the students at the school during the 2024-25 school year. The school received an invoice in December for $12,000 for the services for the first half of the year and an invoice in May for $15,000 for the services for the second half of the year. The invoice was not broken down by student. The individual provided the services to the same students for the 36 weeks of the school year and completed the same prep each week. The individual tracked their time for one week as follows. The school submits a Statement of Actual Cost for Esther.

| Time | Individual/Group Meeting With | Esther Time | Total Time |
|---|---|---|---|
| Tues, 8-9 am | Kari Waller | | 36 hours |
| Tues, 9-10 am | Group session with Ron Shur, Quinn Stap, Harry Orwin, and Daylin Grant | | 36 hours |
| Tues, 11-12 pm | Owen Jones | | 36 hours |
| Tues, 1-2 pm | Alex Bond | | 36 hours |
| Tues, 2-3 pm | Esther Martin | | 36 hours |
| Thurs, 9-11 am | Prep for next week's meetings: 20 minutes each on Alex and Kari; 15 minutes for Owen; 35 minutes for Esther; and 1.5 hours prep for the group | | 108 hours |
| | **Total** | | **288 hours** |

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# Schedule 1: Speech Pathologist Services

| Line | Invoice/Payment Request Information A Vendor/Provider Name | B Invoice Date | C Invoice Number | D Invoiced Amount | Special Education Costs E Percent Special Education for Pupil | F Special Education Cost for Pupil | Special Education Cost Category *See the Cost Instructions tab* G In IEP or Services Plan | H Specially Designed Instruction | I Supple-mentary Aids and Services | J Related Services | K School Personnel Services or Activities | L Describe the special education service(s) being provided identified in Columns G-K | M Info Missing |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Speech Pathologists R Us | 12/15/2024 | 1459 | 12,000.00 | 20% | 2,400 | | | | X | | Speech pathologist services provided to Esther | OK |
| 2 | Speech Pathologists R Us | 5/15/2025 | 3248 | 15,000.00 | 20% | 3,000 | | | | X | | Speech pathologist services provided to Esther | OK |

- The school had a speech pathologist that worked on Tuesdays to provide services to the students at the school during the 2024-25 school year. The school received an invoice in December for $12,000 for the services for the first half of the year and an invoice in May for $15,000 for the services for the second half of the year. The invoice was not broken down by student. The individual provided the services to the same students for the 36 weeks of the school year and completed the same prep each week. The individual tracked their time for one week as follows. The school submits a Statement of Actual Cost for Esther.

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# Salary for Maria Smith-One on one aide for Esther Martin

- Esther has a one on one aide, Maria Smith, who provides general support for Esther in the classroom. Maria Smith tracks her time for 2 weeks during the 2024-25 school year:
  - 1 week is during the summer months when she is a general aide for summer school and does not work with Esther. The payroll records show she worked 118 hours during the summer. She is paid $2,000 for the summer work.
  - 1 week is during the school year. Her tracked time indicates the below. Her payroll records show she worked 1,350 hours during the regular school year. She works a similar schedule for the full school year. She is paid a $30,000 salary during the school year. The school must pay FICA & Medicare for Maria.

**What is the percent special education during the regular school year for Esther?**

| | Monday | Tuesday | Wednesday | Thursday | Friday |
|---|---|---|---|---|---|
| Aide for SNSP Student, Esther | 6 hours | 6 hours | 6 hours | 6 hours | 6 hours |
| Assisting in Afterschool Extracurriculars (not Esther related) | 1 hour | 1 hour | 1 hour | 1 hour | 1 hour |
| Lunch Monitor | 30 minutes | 30 minutes | 30 minutes | 30 minutes | 30 minutes |
| Planning Afterschool Extracurriculars (not Esther related) | | | | | 30 minutes |
| Planning Activities/Assistance for Esther | 30 minutes | 30 minutes | 30 minutes | 30 minutes | |
| Total Time | 8 hours | 8 hours | 8 hours | 8 hours | 8 hours |

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# Maria % Special Education for Esther

| | Monday | Tuesday | Wednesday | Thursday | Friday |
|---|---|---|---|---|---|
| Aide for SNSP Student, Esther | 6 hours | 6 hours | 6 hours | 6 hours | 6 hours |
| Assisting in Afterschool Extracurriculars (not Esther related) | 1 hour | 1 hour | 1 hour | 1 hour | 1 hour |
| Lunch Monitor | 30 minutes | 30 minutes | 30 minutes | 30 minutes | 30 minutes |
| Planning Afterschool Extracurriculars (not Esther related) | | | | | 30 minutes |
| Planning Activities/Assistance for Esther | 30 minutes | 30 minutes | 30 minutes | 30 minutes | |
| Total Time | 8 hours | 8 hours | 8 hours | 8 hours | 8 hours |

| Description | Hours |
|---|---|
| Esther Time | |
| Total Time | |
| **% Special Education for Esther** | |

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# Schedule 2: One on One Aide

| | Staff Information | | | | | Special Education Cost Category *See the Cost Instructions tab* | | | | | | Costs | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line | A Staff Name | B Total Salaries | C Salaries Exempt From FICA/ Medicare | D Reason Exempt from FICA/Medicare | E Benefits | F In IEP or Services Plan | G Specially Designed Instruc-tion | H Supple-mentary Aids and Services | I Related Services | J School Personnel Services or Activities | K Describe the special education service(s) being provided identified in Columns F-J | L Percent Special Education for Pupil | M Allocated Salaries | N Total FICA/ Medicare | O Allocated FICA & Medicare | P Allocated Benefits | Q Info Missing |
| 1 | Maria Smith | 30,000.00 | 0.00 | N/A | 0.00 | | | X | | | Maria is a one on one aide for Esther | 80% | 24,000 | 2,295 | 1,836 | - | OK |

- Esther has a one on one aide, Maria Smith, who provides general support for Esther in the classroom. Maria Smith tracks her time for 2 weeks during the 2024-25 school year:
  - 1 week is during the summer months when she is a general aide for summer school and does not work with Esther. The payroll records show she worked 118 hours during the summer. She is paid $2,000 for the summer work.
  - 1 week is during the school year. Her tracked time indicates the below. Her payroll records show she worked 1,350 hours during the regular school year. She works a similar schedule for the full school year. She is paid a $30,000 salary during the school year. The school must pay FICA & Medicare for Maria.

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## Identify the special education cost category

| | Special Education Cost Category |
|---|---|
| The cost of a special education teacher for providing a math curriculum for a SNSP student that is tailored to help the student learn with their disability | |
| One on one aide for the student | |
| Occupational therapy | |
| Teacher who teaches a reading class to all students, which includes the SNSP student on the Statement | |
| Speech language services | |
| Training a special education teacher attends to learn how to provide speech language services for the SNSP student | |

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## Identify the special education cost category

| | Special Education Cost Category |
|---|---|
| Reading curriculum purchased to help SNSP student | |
| Large print book purchased to help a SNSP student | |
| Training provided to a SNSP student's one on one aide for using specialized software for the student | |
| Counseling services | |
| Writing class curriculum used in the SNSP student's classroom | |
| Headphones the SNSP student uses for specialized learning software they only use | |

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# Knowledge Check

| Line | Staff Information | | | | | Costs | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | A<br>Staff Name | B<br>Total Salaries | C<br>Salaries Exempt From FICA/ Medicare | D<br>Reason Exempt from FICA/Medicare | E<br>Benefits | L<br>Percent Special Education for Pupil | M<br>Allocated Salaries | N<br>Total FICA/ Medicare | O<br>Allocated FICA & Medicare | P<br>Allocated Benefits |
| 1 | Norman New | 45,000.00 | 0.00 | N/A | 23,000.00 | 15% | 6,750 | 3,443 | 516 | 3,450 |

The school submits the above Schedule 2. Which of the following would be sufficient support for the costs?

a. A compensation agreement that identifies the $45,000 of salaries and that benefits would be provided to the individual.

b. Payroll records that identify the $45,000 of salaries and benefits of $23,000.

c. Payroll records that identify the $45,000 of salaries, benefits of $23,000, and FICA/Medicare of $3,443.

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# Knowledge Check

The school has 2 individuals included on Schedule 2. One is a called worker whose salary during the school year of $50,000 is exempt from FICA/Medicare. The called worker also works during the summer and is paid $5,000; the summer payroll is not exempt from FICA/Medicare. The second person is paid a total of $38,000, including $3,000 for a Section 125 plan. How should the costs be included in Schedule 2?

| Line | Staff Information | | | | | Costs | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | A<br>Staff Name | B<br>Total Salaries | C<br>Salaries Exempt From FICA/ Medicare | D<br>Reason Exempt from FICA/Medicare | E<br>Benefits | L<br>Percent Special Education for Pupil | M<br>Allocated Salaries | N<br>Total FICA/ Medicare | O<br>Allocated FICA & Medicare | P<br>Allocated Benefits |
| 1 | | | | | | | | - | - | |
| 2 | | | | | | | | - | - | |

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# Knowledge Check

A SNSP student has a teacher aide who works from August 1, 2024 through June 30, 2025. The August 1, 2024 time worked is paid 8/16/24. The last payroll for working in June is included in the payroll records through 7/11/25. Which of the following would be sufficient payroll records?

a. Payroll records for the payments made from 7/1/24-6/30/25.

b. Payroll records for the payments made from 8/16/24-6/30/25.

c. Payroll records for the payments made from 8/16/24-7/11/25.

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# Knowledge Check

The school provided specially designed instruction in reading for Bart Jacobs for the full school term from 8/15/24-5/30/25. The school had 2 agreement of services for the 2024-25 school year. The agreement of services signed by the parent and school on 3/31/24 identified Bart would be provided a one on one aide during the school day. The school and parent signed and dated a new agreement of services on 10/31/24 indicating Bart would be provided a one on one aide during the school day and that the school would provide Bart with specially designed instruction in reading. Which of the following is true?

a. The cost of the one on one aide can be included in the 24-25 Statement of Actual Cost for the full school year. The cost of the specially designed instruction in reading can only be included for the instruction provided from 10/31/24-5/30/25, because the new agreement of services was not signed until 10/31/24.

b. Only the cost of the one on one aide can be included in the 24-25 Statement of Actual Cost because that was the cost that was in the agreement of services for the full school year.

c. The cost of the one on one aide and the specially designed instruction for reading can be included in the 24-25 Statement of Actual Cost for the full school year since it was identified in some of the agreement of services for the school year.

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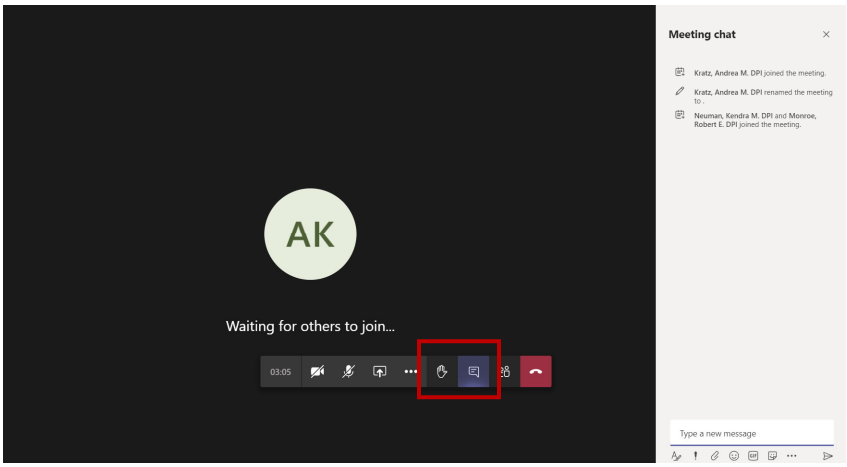
# Questions?




1) Enter questions in the chat by pressing the speech bubble icon and typing in your question.

OR

2) Raise your hand. We will then unmute you so you can ask the question.

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# Final Reminders

WISCONSIN DEPARTMENT OF Public Instruction
Jill K. Underly, PhD, State Superintendent

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## Statement of Actual Cost Reminder

- 2024-25 Statement of Actual Cost Reports are due by the 3rd Friday in July if a school is completing one for any of the school's SNSP students.
- If your school intends to submit a Statement of Actual cost for one or more SNSP pupils, the SNSP administrator must email a request for a Kiteworks folder as soon as possible to snsp@dpi.wi.gov.
- The 2024-25 Statement of Actual Cost is available at https://dpi.wi.gov/parental-education-options/special-needs-scholarship/school-reports.

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## Report Submission

Upload all of the following to the Kiteworks folder provided by DPI:

1. The Statement of Actual Cost as an Excel document.
2. An invoice or payment request for each of the costs in Schedule 1.
3. Payroll records or compensation agreements supporting each of the staff costs in Schedule 2.
4. All agreement of services the student had in effect during the 2024-25 school year (July 1, 2024 to June 30, 2025).

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## Statements of Actual Cost Section in the SNSP Reserve Balance Schedule

- Changes to the statements are sometimes made during DPI's review of the statements. Make sure to give the final statement to your auditor.
- If your auditor identifies any changes from those final statements, the following must be completed:
  - The financial audit must include a Pupil Schedule with the SNSP Statements of Actual Cost information based on the audit.
  - By October 15th, the school must submit:
    - A revised SNSP Statement of Actual Cost reflecting the changes.
    - Support for any amounts that changed in the SNSP Statement of Actual Cost.

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## Questions?

See the SNSP Eligible Education Expense Bulletin at https://dpi.wi.gov/parental-education-options/special-needs-scholarship/bulletins

Questions:
snsp@dpi.wi.gov

Accept emails up to 15 mb.

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