

Special Education Frequently Asked Questions

Eligible Aid Expenditures

1) *We just started contracting out for our speech and language pathologist. Is this expenditure aid eligible?*

No, directly contracted services for speech and language (SLP) by the school district are not aid eligible. However, if this is contracted through another entity that is eligible for state aid, a CESA, CCDEB or another school district, then aid is available indirectly. For example, if a CESA employs the staff, the CESA would collect the aid on their employee and transit your portion back to you.

The only contracted services that are directly aidable are Occupational Therapy (OT) (OT) and Physical Therapy (PT) (PT).

2) *Are Worker's Compensation costs aid eligible?*

No, Worker's Compensations expenditures are not aid eligible.

3) *What are the rules for receiving Special Education State Categorical Aid for substitute teachers?*

A short-term substitute may hold any valid DPI license and may be employed or contracted to teach any subject at any grade level, but for no more than 45 consecutive days in the same teaching assignment. (Formerly 20 consecutive days, changed to 45 under 6/2016 [emergency rule](#)).

A long-term substitute must be a licensed teacher or a licensed substitute teacher and employed or contracted only in the subject and grade level in which the teacher is licensed. A long-term substitute is budgeted in the same manner as a permanent teacher (Standard).

An emergency license or permit may be granted to a long-term substitute.

Grants Paid In/Grants Paid Out

4) *What should be included in GPO and GPI?*

Grant money accounted for in Fund 27 or related to special education that is grant money received from, or paid to, another district, CESA or CCDEB, is recorded as a GPO or GPI. Money received directly from DPI is **not** included. This grant money is commonly IDEA flow-thru money received by a CESA, CCDEB or another district that is paid to, or received by, your entity. The purpose of identifying these grant payments is to ensure state aid is not paid on expenditures funded with grant money.

5) *What do we do if we run our "Reconcile Grant Payments" report and we don't agree on the amount the entity reported?*

Work directly with the other entity to resolve the difference.

6) *Should grant payments unaccounted for in Fund 27 be included as GPO or GPI for the Special Education Annual Report?*

If either of the entities account for a grant payment or receipt in Fund 27 because it reflects items or services for special education students with an IEP, then it should be included in the Special education GPO or GPI by both entities. The two entities will communicate to record the transactions properly.

a) *What do I do if my grant receipt or payment was not in Fund 27, but the other entity accounted for their transaction in Fund 27?*

Add the grant payment in or grant payment out to your total on the Enter/Edit Financial Data screen. Then go the "Grant Payments Received from Other Entities" or "Grant Payments Sent to Other Entities" addendum and update. If this was a grant payment you received from another entity, go to the "Grant Payments Received Expenditure Breakdown" addendum, and put that amount on the line "Expense in a Fund Other than 27."

7) Should we only include categorical aid eligible items on the GPO and GPI?

No, all grant money accounted in Fund 27 or special education related should be included in the GPO and GPI amounts. This includes items that are not special education state categorical aid eligible, such as dues, registration fees and supplies.

8) We had expenses in May and June that the CESA claimed for IDEA flow-thru for us. The grant money was paid to us in July. Which fiscal year should the grant payments in and out be included?

The grant payments in and out should be recorded by all entities *in the year the original expenditure was incurred*. The entity receiving the grant funds records the original expenditure. The entity receiving the money identifies the original expenditure on the Grant Payment Received Expenditure Breakdown Addendum in the year the expenditure was recorded on their books.

If a district used grant money in June (Year 1) to for a conference fee in August (Year 2), the receiving district's original expenditure would be associated with the conference fees. The GPO/GPI should be recorded in Year 2 .

9) A district used grant money to pay for a conference fee in June, but the conference wasn't until August. The original expenditure of the conference was in Year 2, which fiscal year should the grant payments in and out be included?

The grant payments in and out should be recorded by all entities in the year the original expense was incurred. The expenditure is recorded in Year 2.

10) I updated my GPO and GPI on the Enter/Edit Financial Data screen and now I have one/two errors, what do I need to do?

If you updated your GPI amount, then you will need to update the "Grant Payments Received from Other Entities" addendum and "Grant Payments Received Expenditure Breakdown" addendum with the new information.

If you updated your GPO amount, then you will need to update the "Grant Payments Sent to Other Entities" addendum with the new information

11) What is the Grant Payment Received Expenditure Breakdown Addendum?

You identify where the original expenditure was coded in this addendum when you receive grant money from another entity other than directly from DPI. Expenditures coded to project 315,317, 515 or 517, indicate grant money received from another District, CESA or CCDEB. These amounts will automatically pull into the addendum based on the amounts you have entered on the Enter/Edit Data screen. If not, you need to indicate the original source of the expenditure .

There are options to itemize your aidable 011 expenditure, a category for a fund other than 27, or if it was a non-aidable, project 019 expenditure. This addendum determines if your categorical aid needs to be reduced because grant money was received on expenditures that you coded to project 011, aidable costs.

12) On the Grant Payment Received Expenditure Breakdown, I recorded an amount in 212000, 213000, 214000 or 215000, but it does not show up as a deductible receipt on my Aid Estimate Report. Why is this?

The amount that you received in grant money should have been recorded in Project 517. Since you have recorded it on line 212000, 213000, 214000 or 215000, that implies that you have coded the expenditure to project 011, an aidable cost. On the Wisconsin Act 221 Addendum, the proper way to handle this is to record it in the box for grant-funded costs. The reason you do not see these functions on the Aid Estimate Report is because the expenditure with grant money is factored in when your Act 221 calculation is completed.

13) We have a CESA as our Third-Party Administrator for our IDEA flow-thru grant. CESA kept a portion of the grant as our payment to them for services they provided. We have properly recorded the full revenue of our total grant and the portion the CESA kept as an expenditure. How do I handle the GPO and GPI for this transaction?

The entry has been recorded on the district's ledger to show the entire amount of the grant claimed through CESA, even if it was not received as a cash transaction. The GPI and GPI should also reflect the full amounts. An example would be that the CESA processed a claim for the district in the amount of the \$100,000. CESA received \$100,000 from DPI and kept \$20,000 as payment from the district and sent the district the remaining \$80,000. The ledger of the CESA would show the receipt of \$100,000 and the expenditure of \$100,000 and the receipt of \$20,000. The ledger of the district would show the receipt of \$100,000 and the expenditure of \$20,000. The GPO and GPI would follow this well and is illustrated below. The amounts should not be netted in any way.

CESA
GPO \$100,000
GPI \$20,000

District
GPI \$100,000
GPO \$20,000

[Examples of WUFAR coding for transits of aid and grant payments.](#)

14) What if we reported things rounded to the dollar and the other entity reported using cents?

If the difference is immaterial, you do not need to do anything. We will only contact you if the amount is over a few dollars.

Health Related Expenditures

15) What expenditures should I include on the WI Act 221 Addendum for healthcare professionals?

Only the salaries and benefits for professional level social workers, guidance counselors, registered nurses and psychologists should be included on the addendum.

16) Should I include only Fund 27 salaries and benefits on the Act 221 Addendum?

No, the addendum should reflect the salaries and benefits of professional level positions across ALL funds.

17) Can I include para-professional or non-licensed support staff, such as secretaries or aides, in those functions on the Act 221 Addendum?

No, only the salaries and benefits of those licensed professional positions should be included on the addendum.

18) What about [contracted services](#) with a CESA, supplies or travel?

The addendum should only include the salaries and benefits of those licensed positions that are on your payroll. *If the CESA pays the employee directly, they will claim the categorical aid for this position and transit your portion back to you.* Supplies, travel and any other non-salary or benefit expenditure should not be included on the addendum.

19) How do I know which yellow box to put my expenditures in?

The total of the 3 yellow boxes should equal the total of your actual salary and benefits for those professional level positions.

The first yellow box is for costs that are locally funded and not on the no valid license report. Local could include costs from other funds and those coded to Fund 27, projects 011 and 019.

The second yellow box is for costs that are grant funded and not on the no valid license report. Most of the time, this would be the federal IDEA flow-thru grant, but there could be other grants funding these positions as well.

The third box is for all costs for these positions that were included on the no valid license report.

20) I got an error on my Special Education Annual report that says the amount in project 011 exceeds the maximum allowable on the WI Act 221 addendum. What do I do?

Go to the Special education Annual report and run the WI Act 221 report. The top section of this report shows the data entered. The bottom section shows the calculation of the maximum allowed in project 011 aidable expenses and shows the difference between the maximum allowed and the amount.

Review the numbers entered on the WI Act 221 Addendum to make sure it is accurate. The amount reported should be the total salary and benefits across all funds, not just the Fund 27 portion. If those numbers are correct, you will need to reduce the amount recorded in project 011.

21) I got a warning on my Full Annual report that says the amount recorded on the WI Act 221 addendum exceeds the total amount of salary and benefits for that total function in the Full Annual Report. What does this mean?

The WI Act 221 should only include salaries and benefits of those professional positions coded to 212000, 213000, 214000 and 215000, objects 100 and 200. This edit compares the amount on the WI Act 221 addendum with your total salary and benefits in that function on the SAFR Full Annual report. Check to make sure your WI Act 221 addendum only includes salaries and benefits for the licensed positions. The WI Act 221 addendum should not include contracted services, travel, supplies, etc. that are not salaries and benefits of the licensed staff.

22) My SAFR Full Annual WI Act 221 warning is there because of my OPEB trust allocation. The entire amount was allocated to function 290000, but some is for those licensed positions. How do I solve this?

If you are eligible to receive categorical aid for this expenditure for these positions, then you must allocate OPEB trust payments out to each of the appropriate functions. The OPEB contribution will then be treated like any other object 200 employee benefit.

23) How do I fix an error if all my Act 221 Addendum numbers are correct?

The amount recorded in project 011 will need to be reduced to the [maximum allowable](#). If these charges are justifiable as special education expenditures, then they would stay in Fund 27 and you would move the amount over the maximum allowable out of project 011 and into project 019. If the amount over the maximum is not special education related, the proper way is to move those expenditures to fund 10. With either option, be aware that your Maintenance of Effort (MOE) for the IDEA flow-thru grant could be impacted.

a) What do I do if I have underreported my project 011 aid eligible expenditures for one of the Act 221 functions and I would like to increase my 011 expenditures to receive categorical aid on my full maximum allowable amount, but I don't have enough expenditures in Fund 27?

Since you do not have enough of expenditures in Fund 27, you would have to adjust your Fund 27 transfer.

SE Reporting: In Fund 10, you will increase function 411000, object 827 and decrease the existing account with your expenditures. In Fund 27, you will increase your transfer in, function 411000, source 110 and increase your expenditures in the appropriate Act 221 function.

Annual Report: Increase the expenditures in the appropriate Act 221 function.

b) What do I do if I have over-reported my project 011 expenditures for one of the Act 221 functions and I would like to decrease Fund 27 expenditures for that function and move the amount back to fund 10?

Since you have too much of expenditures in Fund 27, you will have to adjust your Fund 27 transfer.

SE Report: In fund 10, you will decrease function 411000, object 827 and increase the account you want your expenditure in. For Fund 27, you will decrease your transfer in, function 411000, source 110 and decrease your expenditure in the appropriate Act 221 function.

Annual Report: Decrease the expenditure from the appropriate Act 221 function.