

## Mastering Translation

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**INTERPRETING  
BUSINESS OFFICE  
AND  
PROGRAM AREA  
“SPEAK”**

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## Learning Objectives

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- Review the overall process for grant applications and discuss the communication gaps identified by DPI (within the district and DPI)
- Provide better understanding of roles between program and business staff
- Communicate needs identified by program and business staff.

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## Communication Gaps Observed

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- Developing the plan to spend grant funds
  - In the spring, program staff / leadership teams decide how to spend the next year's grant allocation, but the business staff do not see the budget until December when they go in to make a claim. The general ledger and the grant budget do not match.



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## Single Audit Finding

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The Department of Public Instruction (DPI) has completed the review of District A's federal program finding number 2011-04 relating to the special education cluster.

According to the auditor's report, the district did not submit amendments to the IDEA budget to correspond with the actual expenditures incurred by the district.

The auditor noted instances where the grant claim line items did not agree with the general ledger detail for salaries, employee benefits, purchased services, non-capital objects and capital objects.

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## Recommendations

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Program Staff and Fiscal staff should take time to look at printouts of the federal detailed grant budget and the district's ledger report. Since the budget uses WUFAR, the program and fiscal staff should cross-walk the items in the budget to where they appear on the district's ledger to ensure that items match up.

- As an example, CEIS and IDEA's TI schoolwide set aside should be accounted for in Fund 10, but often the fiscal staff do not realize that portions of the IDEA grant don't actually get accounted for in fund 27. This would become apparent if the budget and ledger report were aligned.

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## Communication Gaps Observed

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- Title I Equitable services for private school students
  - Private school consultation planning results not provided to fiscal staff
  - Funds must be used for instruction, not just "stuff"
  - Are resident districts being informed of services provided to their students for which they will be invoiced?



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## Communication Gaps Observed

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- Equitable services for private school students (both IDEA and Title I)

- Anything purchased belongs to the District, not the private school
- How are expenditures for private schools to meet these Federal requirements being tracked? Would the fiscal staff or program staff be able to provide this detailed information?



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## Communication Gaps Observed

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- IDEA Carryover
  - 27 months to spend a single year's allocation, but the amount still available doesn't get claimed in a timely fashion even though eligible expenditures have been made leading to a scramble to identify eligible costs at the last minute
- Title I Carryover
  - The LEA budgets 85% of the funds available (in order to submit the budget) but does not claim all that was budgeted. This may force a district to apply for a carryover waiver to exceed the 15% carryover or return unspent funds (if a district is not eligible for a waiver.)

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## Communication Gaps Observed

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- **IDEA's Maintenance of Effort**
  - Planning – not taking impact of MOE into consideration when determining how things will be funded
  - Medicaid
  - Checking to see if things are accounted for properly – are there costs in fund 27, project 019 that should be in fund 10?



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## Common Struggles Observed

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- **Budget Revisions / Claims Submission**
  - Staff attempt to revise budget, only to get an error message that the item has already been claimed
  - Staff attempt to submit claim, only to find that line items are missing from the web-based form

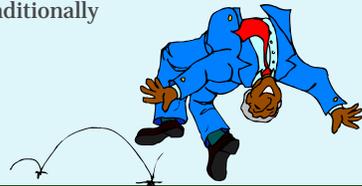


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## Communication Gaps Observed

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- **Salary and Fringe**
  - Staff budgeted on original grant application; turnover of staff when the fiscal year actually begins
    - ✦ Was appropriate time and effort kept?
    - ✦ Are the replacement staff appropriately licensed?
  - Charging a percentage of traditionally indirect staff to the grant
    - ✦ Clerical
    - ✦ IT
    - ✦ Bookkeepers



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## Time & Effort Follow-Up

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In Spring 2012, DPI requested time and effort documentation for staff listed on budgets for which grant funds had been claimed.

Many districts responded to this request with information that the individual on the budget no longer worked there and hadn't since the beginning of the year. Many budget amendments were submitted.

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## Recommendations

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Fiscal staff should provide periodic reports to program staff on salary / fringe charges to federal program. Program staff should verify names on the budget and that time and effort reporting is being kept.

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## Common Struggles Observed

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### • Purchased Services

- An unfamiliarity with WUFAR may cause program staff submitting the budget application to roll up items that need to be disaggregated.
  - ✦ \$10,000 budgeted for Vendor/Consultant, 221300 professional development. Detailed descriptions says “Varies.” Is this employee travel; different vendors providing pd; or a combination of both?
- Business office charging “contracted” special education costs to the grant because there’s a WUFAR that fits, but it’s not an approved grant cost.
- Is program staff procurement following federal guidelines?

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## Common Struggles Observed

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### • Equipment

- Non-Capital vs. Capital Objects
  - ✦ How do you know?
- Find out the district’s threshold for capitalization. If it is \$300, then each item with a per unit cost of \$300 or more must be budgeted in the 500 object as equipment.
- If district’s threshold is at least \$5,000, anything with a per item value less than \$5,000 would be budgeted in the 400 object as non-capital equipment.

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## So Never Fear...Questioning DPI

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- “The WUFAR codes in the web-based application are incorrect.”
  - Wrong function was entered into the budget software
  - LEA miscoded an expense in the past
  - Roll-up versus detailed function
    - ✦ 221000 Improvement of Instruction
    - ✦ 221200 Curriculum Development
  - Coding Medicaid



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## So Never Fear...Questioning DPI

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- **Terminology Clarification: Consortium versus Third Party Grant Administrator**
  - Consortium – The consortium is the fiscal agent for the grant and is responsible for complying with managing funds (including claims) documenting all activities, and consulting with private schools within the boundaries of participating LEAs.
    - ✦ Allowed for Titles II and III
  - TPGA - The LEA remains the fiscal agent and is responsible to ensure compliance with the federal program. The TPGA is a vendor of the LEA.
    - ✦ Allowed for Title I, II and IDEA

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## Cracking the Code

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## EXAMPLE Fiscal to Program

For 141, I see that you have 353 charged to 124000, but shouldn't it be 221300?  
Can we use 221300 for 141?

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## Scenario 1: Fiscal to Program

We received an e-mail from DPI stating that there is \$50,000 from FY 2011 in project 341 that needs to be expended by September 30, which is four months from now.

The plan is to charge 12% of Superintendent Brown's salary to that project, as she is also the Director of Special Education and about 12% of our students qualify for special education.

The remaining amount will go to cover a percentage of our single 4K teacher who is dually licensed because there are some students with disabilities enrolled in the 4K program.

We don't want to move any existing 011 costs to the grant because then we'll fail MOE. And we're still probably going to be a little short in making MOE because of 780 revenue, so we're going to move some business office expenditures to project 019 to fill the gap.

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### Scenario 2: Program to Fiscal

I have a question regarding the hold harmless clause. I can't seem to find it in the Title I resource manual the previous coordinator developed, but I've heard two different variations on it, and I'd like to know which one to follow so we can allocate Title I funds appropriately next year.

- The district needs to maintain the total amount allocated to schools out of Title I from year to year (i.e. we initially gave out \$500,000 to the schools for the last few years, so we need to continue to do that for next year even if we add schools or schools drop off eligibility).
- The district needs to maintain the total amount given to EACH school out of Title I from year to year (i.e. if Hillside High received \$80,000 last year, we need to try to keep that amount the same regardless of how many schools we add or subtract, so the Total amount given to schools varies every year. In this instance, since we are adding a school, we should increase the amount we give out to schools to perhaps \$580,000 instead to make sure each school doesn't drop below what they were given the year before).

### Scenario 3: Fiscal to Program

I was at a seminar last week and they indicated that we are not supposed to charge transportation tokens for homeless children to Title I.

We should charge it to the homeless set-aside which is confusing because I thought the homeless set-aside is part of Title I. Either way, it sounds like we need to do a budget revision.

### Scenario 4: Program to Fiscal

We are going to do a budget amendment for flow-through to move costs for a paraprofessional that is assigned to the 4K classroom that we found out from DPI cannot be on the grant.

Instead we are going to charge a portion of the Pupil Services Director's, who oversees special education and Title I, salary / fringe to the flow-through grant.

## Issues / Solutions

1. On an index card, write (legibly ☺) issues and questions that you believe need to be asked regarding the request from administration, and possible solutions that can be offered
2. Turn in the index card – Take an index card from the box.
3. Gather in small groups and read the questions / solutions on the new card you picked. Mark of those that you (and your group) feel are really pertinent and realistic.
4. We'll share the items you selected.

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**District Demographics**

2 - Elementary (K-5)  
1 - Middle (6-8)  
1 - High (6-8)

The elementary and middle schools are Title I receiving and are targeted assistance programs.

## Issues/Solutions

Administration asked the Title I Coordinator and the business office to charge the new math intervention software training for 20 staff to the Title I grant. These 20 staff have been designated to provide the interventions / support and work in all four schools.

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**District Demographics**

1 - Elementary (K-5)  
1 - Middle (6-8)  
1 - High (9-12)

All schools receive Title I funds and all schools are schoolwide programs.

## Issues/Solutions

Administration wants the business office and the special education department to figure out how to fund a summer school program available for cognitively disabled students enrolled in the district.

Particularly, administration wants two paraprofessionals, who will assist the CD teacher, charged to IDEA entitlement grant funds, which the district has not fully expended.

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Needs

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- What did you hear?
- Can some of these needs be met?
- What are the commonalities?



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