

Schedule at a Glance

Thursday, February 28	Suites ABCFGH Suites 2 & 7	Suites 1 & 8	Suites DE	Guava/Tamarind/ Portia	Marula/ Aralia/ Mangrove
8:15-9:00 am	Introduction, Welcome, OMB History - The Circulars Get a Makeover (Suites ABCFGH)				
9:10-10:10 am	Overview of DPI: Resources and Collaboration (Suites 2 & 7)	Personnel Activity Reporting - Current Rules but Changing Landscape	OMB A-87 Allowable Costs / Equitable Distribution	Title III-A Funding Overview	
10:20-11:20 am	Indirect Costs and Federal Grants (Suites 2 & 7)	Special Education Funding Overview	Title I-A Funding Overview	Federal Charter School Grant Funding Overview	
11:30 am - 12:30 pm	Title II-A Funding Overview (Suites 2 & 7)	Title I-A Equitable Participation Rules for Private Schools	IDEA – Equitable Services (Private School Set- Aside)	Third Party Grant Arrangements & Consortia Accounting Principles	
12:30-1:30 pm	Lunch (provided) (Suites ABCFGH)				
1:40-2:40 pm	Utilizing Existing Resources to Fund an Rtl System (Suites 2&7) Both parts also: <input type="checkbox"/>	Mastering Translation – Interpreting Business Office and Program Area Speak	Walking the Talk: Implementing Federal Grant Requirements in the District	Introduction to the Wisconsin Uniform Financial Accounting Requirements	Title I-A, Title II-A, and Title III-A Overview (repeat of morning sessions) Also: <input type="checkbox"/>
2:50-4:30 pm	Funding an Rtl System (Suites 2&7)	Cracking the Code	Wheel of Federal Funding	Applying WUFAR to Your Work	
4:30-6:00 pm	Social with Real Time Federal Funding Trivia (Suites ABCFGH)				

Friday, March 1	Suites ABCFGH Suites 2 & 7	Suite 1 & 8	Suites DE	Guava/Tamarind/ Portia
7:30-8:15 am	Full Breakfast (Suites ABCFGH) Come at 7:30 for breakfast - session starts promptly at 8:15 am.			
8:15-9:00 am	Update on Federal Funding Issues, including ESEA Waiver, Election, Sequestration (ABCFGH)			
9:10-10:10 am	Procurement Using Federal Funds and Property Management (Suites 2&7)	The Ins and Outs of the ESEA Application	Title I-A Equitable Participation Rules for Private Schools (repeat from Thursday)	McKinney-Vento and Title I-A Homeless Reservations
10:20-11:20 am	Fraud and Internal Control: Real Life Examples (Suites 2&7)	Medicaid – How It Impacts Special Education Expenditures and Revenue	Title I-A Maintenance of Effort & Comparability Requirements	Title I-A Targeted Assistance Programs
11:30 am - 12:30 pm	Special Education - Transfer of Service (Suites 2&7)	FY2012/Not a Great Year: Non- Compliance and IDEA's Maintenance of Effort	Title I-A Schoolwide Programs	Single Audits – Most Common Federal Award Findings
12:30-1:30 pm	Lunch (provided) (Suites ABCFGH)			
1:40 am-2:40 pm	Utilizing Existing Resources to Fund an Rtl System (Suites 2&7) Both parts also: <input type="checkbox"/>	Mastering Translation – Interpreting Business Office and Program Area Speak	Walking the Talk: Implementing Federal Grant Requirements in the District	Introduction to the Wisconsin Uniform Financial Accounting Requirements
2:50-4:30 pm	Funding an Rtl System (Suites 2&7)	Cracking the Code	Wheel of Federal Funding	Applying WUFAR to Your Work

Key to Tracks:

Federal/Over-
Arching Topics

Special
Education

Title I

Other (Charter Schools,
Title II and III, ESEA)

Federal Fiscal Conference Session Descriptions

Fraud and Internal Control: Real Life Examples

During this session, financial specialists will cover real life examples of either fraud that occurred, or risk of fraud due to weak internal controls. The session focus will be the examination of the internal control weaknesses that lead to fraud and how just a few key factors can minimize even the smallest school district's risk for fraud.

Indirect Costs and Federal Grants

The true cost of any grant funded program includes items like utilities, IT support, bookkeeping, human resources – anything and everything necessary to keep the organization itself up and running. When expenses are shared among programs, or among functions within the organization (e.g., management, accounting, phone communications), they are defined as indirect costs. Tracking and recovering these costs are among the biggest challenges for a school district. This session will review how indirect cost rates for school districts are established, what costs are or should be covered with indirect, when an item qualifies as an indirect cost versus a direct cost, and how to budget, claim and code indirect recovered through both the IDEA budget and ESEA consolidated web-based applications.

OMB History – The Circulars Get a Make-Over

It has been the talk of the town for many years, but the US Office of Management and Budgets has finally announced proposed changes to the “OMB Circulars” – the overarching grant law that addresses allowable costs, indirect recovery, and the single audit process. All local governments, including school districts, are subject to these laws when utilizing federal grant funds. This session will provide an overview of the proposed changes that would impact Wisconsin school districts, including the proposed increase to the A-133 single audit threshold amount from \$500,000 to \$750,000 and a streamlining of the compliance supplement.

OMB A-87 Allowable Costs / Equitable Distribution

This session will discuss the selected types of costs that are eligible for a federal award under OMB Circular A-87. The focus of those costs will be on post retirement health benefits, severance pay, retirement benefits funded on a pay as you go and the allowed cost for the common types of HRA and HSA plans. It will also include discussion on consistent treatment of these costs between employees that are federally funded and those that are not.

Overview of DPI: Resources and Collaboration

Ever wonder why DPI's federal grant applications are similar, yet different? Why are some applications web-based and others not? This hands-on session will provide participants with an overview of the structure and relationships within DPI. Participants will learn about valuable resources available to schools and districts and enhance techniques on cross-team collaboration.

Personnel Activity Reporting – Current Rules but Changing Landscape

This presentation will review the components of monthly detailed activity reports (PARs) required as supporting documentation for any staff with multiple work objectives funded by federal grants. Examples collected from school districts through single audit findings will be shared. Situational scenarios will be covered with recommendations provided on best practices. This session will cover the significant changes to this process as proposed by the US Office of Management and Budgets, with a possible implementation timeline of FY 2015.

Procurement Using Federal Funds and Property Management

School districts receiving federal funds, including IDEA and Title I funds, must comply with federal procurement regulations when purchasing goods and services with those funds. In December 2011, DPI's Special Education team released a technical assistance guide that provides a thorough review of federal procurement regulations in EDGAR Section 80.36. This presentation will provide an overview of the topics covered in this guide, including procurement procedures, competition, purchasing methods, and contracts. An example of how one district is implementing these standards will be presented.

Single Audits – Most Common Federal Award Findings

Have you ever wondered what corrective action will be required when your auditor identifies an audit finding on one of your federal awards? Or have you wondered what audit findings other school districts are receiving? This session will provide an update of the most common audit findings relating to federal awards and what audit findings are currently under the radar for fiscal monitoring at the state and federal levels.

Third Party Grant Arrangements and Consortia Accounting Principles

If you are a participant or a fiscal agent for a program that is partially or fully funded with federal dollars, are you properly accounting for your school district's activity? Is the appropriate federal grant amount being audited? This session will focus on the appropriate accounting for a third party grant arrangement or a consortium agreement. It will include accounting for the fiscal agent as well as the participant.

The Ins and Outs of the ESEA Application

This session is ideal for the new staff members that are not familiar or not comfortable using the ESEA application. Participants will receive an overview of the streamlined system, which features an integrated budget/program plan and a web-based claim system.

McKinney Vento and Title I-A Homeless Reservation

Children and youth who are homeless are automatically eligible for Title I, Part A, services whether or not they attend a Title I school or meet the academic standards required of other children for eligibility. While many challenges faced by homeless students are addressed within the McKinney- Vento Act, Title I, Part A also plays a significant role in supporting the academic achievement of homeless children and youth. Requirements for coordination between the two programs are included in both statutes. According to Title I, Part A, districts must reserve (or set aside) such funds as are necessary to provide comparable services to homeless children who are not attending Title I schools. Districts may also use reserved funds to provide homeless students, in both Title I AND non-Title I school, with services that are not ordinarily provided to other Title I students. This session will include a brief overview of the McKinney Vento Homeless Education Act, including which students are considered homeless, with a specific focus on the intended and allowable uses of the Title I set aside for homeless students.

Title I-A Equitable Participation Rules for Private Schools

Title I, Part A, requires a participating LEA to provide eligible children attending private elementary and secondary schools, their teachers, and their families with Title I services or other benefits that are equitable to those provided to eligible public school children. At this session participants will learn about this requirement, strategies to ensure equitable participation, and what impact it has on instructional services.

Title I-A Funding Overview

Title I is a federal program that provides funds to school districts and schools with high percentages of children from low-income families to support a variety of services to students struggling to meet state academic achievement standards. This session will provide participants with information on how Title I grant allocations are determined and when and how the funds can be used in the district.

Title I-A Maintenance of Effort & Comparability Requirements

Federal law states that a local educational agency (LEA) may receive its full allocation of Title I, Part A funds for any fiscal year only if DPI determines that the LEA maintained its fiscal effort. The law goes on to say that services provided with state and local funds in Title I schools must be comparable to non-Title I schools. This session will provide an overview of Title I Maintenance of Effort (MOE) and Comparability requirements including what's required and how the requirements are determined.

Title I-A Schoolwide Programs

The purpose of a schoolwide model is to allow a school to undergo a comprehensive reform of the entire educational program in the school to assist all children, particularly the lowest achieving children, to meet the high state academic achievement standards. This session covers the components of a schoolwide model, the application planning and process, and the time and effort reporting requirement in this program.

Title I-A Targeted Assistance Programs

Targeted Assistance Programs use Title I funds to serve only those students who have been identified as most at-risk and are part of the comprehensive Targeted Assistance plan. This session will cover the basics of the Title I Targeted Assistance program, the supplement/not supplant requirement, and the time and effort reporting requirement in this program.

Title II-A Funding Overview

Title II is a federal program that provides funds to eligible school districts for training, hiring, and retaining skilled educators. School districts are required to target funds to schools that have the lowest proportion of highly qualified teachers, the largest average class size, or are identified for improvement. This session will provide participants with information on how Title II grant allocations are determined and when and how the funds can be used by the districts.

Title III Funding Overview

Title III is a federal program that provides funds to eligible school districts to ensure that limited English proficient (LEP) students develop English proficiency and meet the same academic contact and achievement that other students are expected to meet. This session will provide participants with information on how Title III grant allocations are determined and when and how the funds can be used by sub-recipients.

Federal Charter School Grant Funding Overview

DPI receives federal funds for charter school design and implementation. This session will provide participants with information on how grants are determined and when and how the funds can be used in the sub-recipient.

FY 2012 / Not a Great Year: Non-Compliance and IDEA's Maintenance of Effort

Fiscal year 2012 was a very difficult year for the vast majority of Wisconsin school districts regarding compliance with IDEA's maintenance of effort (MOE) provision. Many factors played a role: Medicaid revenues from prior years, self-funded insurance, mandated cuts to salary and benefits, changes to other post-employment benefits (OPEB) contributions...and none qualifying as exceptions under the Act. This presentation will be an overview of the results of 2012 and how DPI has worked with the districts towards resolution and future compliance.

IDEA – Equitable Services (Private School Set-Aside)

School districts are responsible for setting aside a portion of their IDEA allocation to provide special education instruction and related services to students with disabilities who are placed in private schools by their parents. This session will review how to determine the amount that must be set-aside, how it is budgeted and accounted for, and how the funds must be spent. A discussion will take place on how this requirement will be monitored by DPI.

Medicaid – How It Impacts Special Education Expenditures and Revenue

DPI and school district staff will provide an overview of special education funding and how revenue received through Medicaid impacts everything from grant funded activities to IDEA's maintenance of effort requirement. This session will review the timing of Medicaid billing and when the revenue is received, the importance of communication within the district, and why a district must be diligent in understanding Medicaid revenue when planning to meet IDEA's MOE requirement.

Special Education Funding Overview

Wisconsin school districts access local, state and federal funds to support the costs of special education instruction and related services provided to students with disabilities. In general, the funds are used to support the excess cost of providing these specialized services. This session will provide the participants with information on state special education categorical aid and federal funds available under the Individuals with Disabilities Education Act. A general overview of fiscal requirements pertaining to special education funding, both state and federal, will be examined.

Special Education – Transfer of Service

The Transfer of Service Exemption provides that a school district which assumes responsibility for a special education or ESL program or service from another governmental unit may request and be granted an exemption to the district revenue limit equal to the increased cost due to that program or service. Sounds simple, but complexities arise when considering at what point a district "assumes" responsibility. The presenter will provide a short overview of the program and program guidelines, but will open the session for participants to ask questions regarding their school district's particular transfer of service situations.

AFTERNOON SESSIONS

**** Utilizing Existing Resources to Fund an RTI System / Facilitated Practicum – Funding an RTI System**

LED BY: Julia Hartwig

There are many different funding options available for districts implementing Response to Intervention systems. Each of these funding options has its own set of rules and it is important for districts to be aware of these requirements when utilizing federal and local funds. This session will review funds available under the Individual's With Disabilities Education Act (IDEA) for Coordinated Early Intervening Services (CEIS) and the Title I Schoolwide Set-Aside option. The presentation will focus on how these funds may be used in collaboration with other federal and local funds to support a district's RTI system.

Working in small teams, participants will be guided through various reality-based funding scenarios to determine how to maximize revenue to support an RTI system implementation or expansion. Participants will use the knowledge gained during conference sessions to determine how particular costs may be funded and to avoid any violations of supplement not supplant requirements. Staff from DPI's Special Education and Title I teams will work individually with district staff in this hands-on workshop. Participants will leave with a solid grasp of how the funding sources can be coordinated, and with an awareness of the federal requirements that must be met in order to ensure compliance both with program monitoring and the single audit.

This session was provided last year as an additional activity at the end of the conference. If you attended last year, the activity has not changed. Due to the nature of the hands-on activity, this session will be capped at 90 participants (first arrival).

**** Wisconsin Uniform Financial Accounting Requirements (WUFAR) / Facilitated Practicum – Applying WUFAR to Your Work**

LED BY: Michele Tessner

This section will present basics on WUFAR and funding sources and is meant for program staff or new business staff. It will not be heavy on complicated situations, but rather will encourage the thought process to understanding WUFAR and funding sources in order to read budget reports, identify possible issues and maximize revenue. If you are a seasoned fiscal staff person, this session will be an introduction to WUFAR and will provide information already well known to those staff who work with WUFAR on a regular basis.

All school districts in Wisconsin must submit financial reports, including grant budgets and claims, to DPI using the state's established school district accounting coding system. This session will break down the codes so that program staff can understand the structure and the importance of understanding this reporting requirement. Program staff will learn what pieces matter to the program and how having this knowledge, along with communication between the program and business office, will improve the district's management of funds. This session will also discuss the funding sources available. Knowing the requirements and allowable activities

for each of the funding sources can help a district maximize their revenue and assist in long-term planning.

The facilitated practicum following the session will apply the knowledge of the WUFAR overview with hands-on activities in which small teams are provided funding scenarios and WUFAR account strings, and participants must fit the pieces together. Participants will also match up costs with different sources of funding to maximize revenue in a budget scenario. Due to the nature of the hands-on activity, this session will be capped at 120 participants (first arrival).

**** Mastering Translation – Interpreting Business Office and Program Area Speak / Facilitated Practicum – Cracking the Code**

LED BY: Rachel Zellmer and Shelly Babler

Many non-compliance issues or internal control failures occur when communication between the business office and the educational programs falter. Even with the best relationships, the different backgrounds and knowledge sets can generate conversations that are confusing and lead to the wrong outcome even when everyone thought they were on the same page. DPI staff will provide examples, from its unique perspective, on the common miscommunications that occur during the grant application process between the different groups.

The session will be followed with a large group activity in which teams will have the opportunity to translate the messages that are provided by “the other side.” This activity has been designed so participants will be able to choose their comfort level of participation – there will be many opportunities to talk and lots of opportunities to just listen. The activity will focus on the importance of asking questions and happily acknowledging that there’s just too much to try to remember or understand all by one’s self, especially with changes in regulations occurring on a regular basis.

****Walking the Talk: Implementing Federal Grant Requirements in the District Facilitated Practicum - Wheel of Federal Funding**

LED BY: Lori Ames

Lori Ames, former DPI consultant for both the School Financial Services and Special Education teams, shares her experience of developing and monitoring fiscal systems for state and federal regulations and the reality of implementing the internal controls to address these regulations in the Middleton-Cross Plains School District.

The session will be followed with federal funding question and answer session in the style of “Wheel of Fortune.” Participants will use the information gathered during the sessions earlier in the day to test their knowledge while answering game show style questions. This will be a low-key participation style activity.