

IDEA Maintenance of Effort - Integration with WISEdata Finance

Individuals with Disabilities Education Act

WI Federal Funding Conference
February 2023



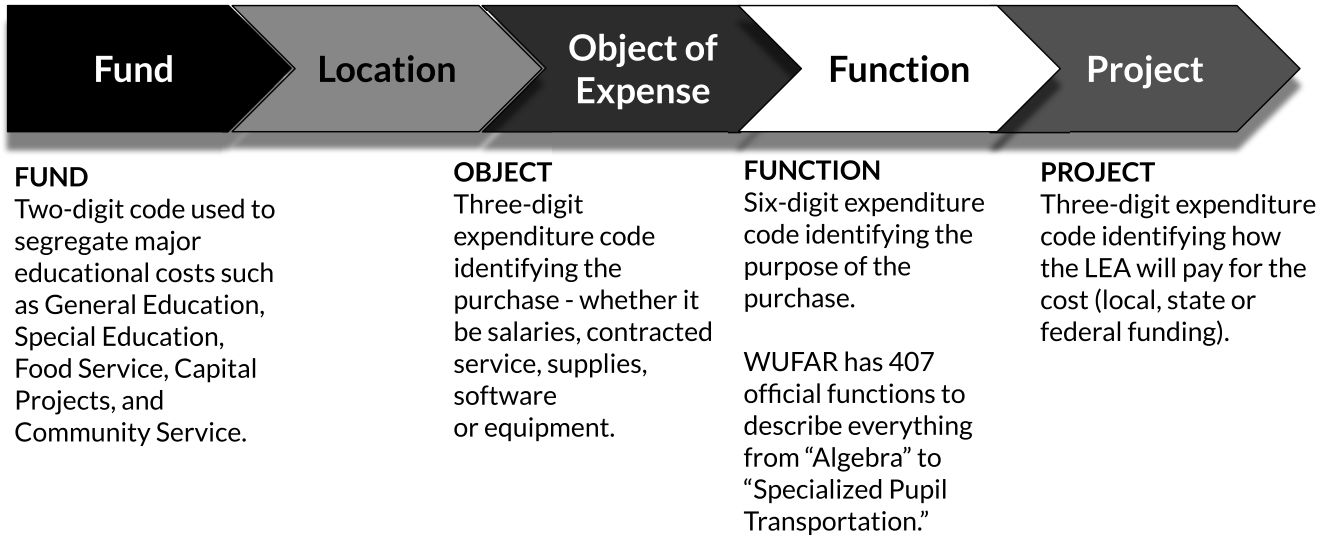
Federal Grant Compliance - “Maintenance of Effort”

Under the Individuals with Disabilities Education Act (IDEA), every Local Education Agency must expend the same amount of local funding for special education instruction and related services as it expended in a previous fiscal year (34 CFR §300.203)

Under Federal regulations, every State Education Agency must monitor each of its LEAs annually to determine if the “IDEA MOE” compliance measure has been met.

An LEA’s failure to meet the IDEA MOE compliance standard results in a cash penalty matching the amount the LEA lowered its local spending. This cash penalty, collected by the SEA, is sent to the US Department of Education.

WUFAR Sequence of Dimensions - Expenditures



Fund 27

Contains all costs related to special education

Project 011

Expenditures eligible for state special education categorical aid reimbursement

Project 019

Expenditures not eligible for state aid

Project 34X

Expenditures reimbursed with federal IDEA formula dollars

Only project 011 and 019 tagged expenditures are used for IDEA MOE compliance

Fiscal Data -

PI-1504 Budget and
PI-1505 Annual
Reports - General &
Special Education

Submitted to DPI's
School Financial
Services (SFS) team

The data submitted on the PI-1504 and PI-1505 reports was analyzed to generate special education categorical aid and would be used to run the calculations for IDEA maintenance of effort.

By accessing this data, WISEgrants was able to host a complex monitoring system that connected local accounts, IDEA grant information and WISEdash student counts.

IDEA Maintenance of Effort (MOE) Compliance Report

Maintenance of Effort for Compliance has been met				
Comparison Difference	State & Local (Project 011 & 019)	Local Only (Fund 10 to 27 Transfer)	State & Local Student per Capita (Oct. 1 Child Count)	Local Only Student Per Capita (Oct. 1 Child Count)
	\$293,115.11	\$257,029.51	(\$52,659.49)	\$9,433.25
	Met	Met	Failed (\$52,659.49)	Met

Test 3: Current Year State/Local Actual Student Per Capita Compared to Per Capita from the Last Year Test 3 was Met

	State/Local Costs	Child Count	State/Local Per Capita
Current Year: 2021-2022	\$3,048,822.59	296	\$10,300.08
Last Year Met: 2020-2021	\$2,755,707.48	263	\$10,477.98
<i>Aggregate Calculation</i>		<i>Per Capita Difference:</i>	(\$177.90)
<i>\$10,477.98 per capita * 296 students = \$3,101,482.08</i>		<i>Aggregate Difference:</i>	(\$52,659.49)
<i>\$3,048,822.59 actual - \$3,101,482.08 required = (\$52,659.49)</i>			

But there was a dark side behind the glamour...



After a fiscal year had closed, LEAs uploaded all financial data via a stripped .csv file into DPI's School Financial (SFS) web portal. Any detailed accounts were "rolled-up" to the highest number in the series.



The portal conducted edit checks on uploaded data and would flag any account combinations that were not programmed into the reporting system as valid. The reporting system held thousands of combinations.

No connection to any other fiscal program at DPI - reconciliation between systems was done manually by SEA staff

Claimed grant expenditures did not match between WISEgrants and the LEA's .csv file.

With a year's worth of aggregated errors being detected, LEAs would fix the data within the SFS portal and not on their ledger.

Various DPI staff would have LEAs fix errors that would then be in conflict with other DPI programs.

Detailed accounts lost in translation

LEA's Ledger & WISEgrants

- Object 351 - Advertising
- Object 352 - Photography
- Object 353 - Postage
- Object 354 - Printing & Binding
- Object 355 - Telephone
- Object 356 - Educational Television
- Object 357 - Educational Radio
- Object 358 - Internet Access
- Object 359 - Other Communications

Some of these costs were allowed or not allowed as direct costs on a grant.

Annual Financial Report

All expenditures tied to this series were reported as a rolled up "Object 350"

The LEAs' submitted financial reports could not be used to support DPI's monitoring of allowed costs under a federal grant program - there was no way to determine if an LEA's claimed amount for "Postage" was not used for "Internet Access" instead.

SE Annual Report	Account Description	Amount
27E152000440340	Non-Capital Equipment	\$3,638.07
27E156600342340	Employee Travel	\$502.86
27E156600410340	Supplies	\$413.91
27E158000410340	Supplies	\$546.79
27E158000550340	EQUIPMENT/VEHICLE	\$2,274.00
27E158000470340	Textbooks & Workbooks	\$2,849.00
27E215000342340	Employee Travel	\$36.66
27E219000310340	Personal Services	\$1,189.25
27E221300310340	Personal Services	\$5,229.02
27E221300342340	Employee Travel	\$123.53
27E221300382340	Payment to LEA	\$795.00
27E221300386340	Payment to CESA	\$2,241.67
27E223300382340	Payment to LEA	\$60,773.84
27E254490324340	Non-Technology Related Repairs	\$75.00
27E254490386340	Payment to CESA	\$120.00
27E436000386340	Payment to CESA	\$4,760.00
		\$85,568.60

WISEgrants	Account Description	Amount	Difference
27152000354347	Printing & Binding	\$740.00	740
27152000440347	Non-Capital Equipment	\$3,066.14	-571.93
27156600342341	Employee Travel	\$502.86	-
			-413.91
27158000411341	General Supplies	\$960.70	413.91
			-2,274.00
27158000470341	Textbooks & Workbooks	\$2,849.00	-
			-36.66
			-1,189.25
27221300310341	Personal Services	\$5,063.92	-165.1
27221300342341	Employee Travel	\$123.55	0.02
27221300382341	Payment to LEA	\$795.00	-
27221300386341	Payment to CESA	\$2,241.67	-
27223300382341	Payment to LEA	\$61,568.84	795
27254490324341	Non-Technology Related Repairs	\$0.00	-75
			-120
27436000386341	Payment to CESA	\$0.00	-4,760.00
		\$77,911.68	-7,656.92

In the 1505 SE Annual Report, reclassify the expenditures in Column C, rows 5, 8, and 17 above from project 340 to project 019

In the 1505 SE Annual Report, reclassify the expenditures in Column C, rows 18 and 19 above from project 340 to project 011

In the 1505 SE Annual Report, update Line 2 of the GPO tab and reduce the Grant Payment Out from \$7,121.67 to \$2,241.67 and let CESA 2 know of the change so they send your aid portion to you.

Collecting the data after the fiscal year ended led to... A very short window to fix issues and meet compliance

No opportunity for LEAs to change fiscal decisions that would have significant impact on years to come.

Making significant changes to annual fiscal reports that had already been through an independent audit.

With lack of time and capacity, some compliance issues were never fixed.

Brand new LEA staff who had no idea how to fix issues created at a time they were not at that LEA.

DPI staff stretched to capacity helping all of the LEAs with all of their issues during the same time period.

Frustrated & stressed LEA staff attempting to fix accounts from a closed fiscal year.

Relying on loosened risk factors so fewer LEAs would need to fix records after year-close.

Charting the right course



Legacy technology needed to migrate from the Oracle Database to SQL Server.



School-level reporting - needed to meet new ESSA requirement of reporting school building level expenditures by fund source.



Simplified and flexible chart of accounts - ensures adherence to state and federal financial reporting requirements, and gives LEAs the ability to segregate and group accounts.

Using the WISEdata Ed-Fi API for financial data



To eliminate the manual part of financial reporting



To allow near real-time data exchange



To perform up-front data validation and improve data accuracy



To streamline compliance process, including the reporting (ESSA School Level Report, PI-1504 Budget, PI-1505 Actual, etc.)

WISEdata Finance

- ▶ New financial data reporting system for LEAs that links their financial system directly to DPI was launched for FY 2021-2022.
- ▶ Links from WISEdata Finance to other DPI financial systems.

The screenshot shows the WISEdata Finance web application interface. At the top, there is a navigation bar with links for Home, Validations, Data Reviews, Account Reviews, and Admin. Below the navigation bar, there is a 'Validation Message Summary' table with columns for '2022 - 2023' and '2021 - 2022'. The table lists four validation categories: Data Format L1 Validation Count (173 for 2022-2023, 0 for 2021-2022), Budget L2 Validation Count (1 for 2022-2023, 2 for 2021-2022), Actual L2 Validation Count (5 for 2022-2023, 4 for 2021-2022), and Addenda L2 Validation Count (0 for 2022-2023, 0 for 2021-2022). Below the validation summary, there is a 'Data Pipeline Status' section with a 'School Years' filter set to '2022 - 2023' and '2021 - 2022'. A 'Vendor(s)' section is visible, showing a table with columns for 'Vendor / WISEdata Communication Status' and 'Last request to WISEdata Api'. The table lists 'Skyward Business (SMS)' with a last request time of '2/18/2023 5:17:37 AM'. There is also a checkbox for 'Include API Read (GET) transactions'.

WISEdata Finance - Mapping Solved Almost Everything

Vendors mapped the LEA's detailed accounts to a general umbrella DPI account - WISEdata Finance displays both the DPI account and the local detailed account.

Local Account	DPI Account	Budget	Actual
27E-100-411-152000-347	27E-100-410-152000-000	\$1,500.00	\$1,292.13
27E-100-412-158000-019	27E-100-410-158000-000	\$5,000.00	\$2,563.00

By using the "mapping" methodology, DPI no longer has to create hundreds of accounts every time a new grant is created.

By collecting the Local Account, DPI's program areas have access to the level of detail necessary to determine compliance with Federal grant regulations.

And now, with live financial data, the possibilities for federal grant monitoring are endless.

- 🔄 Periodic reconciliations lead to timely financial corrections.
- 👁️ LEA staff can use software tools to identify their own issues rather than waiting for DPI assistance.
- ✅ LEA staff can accurately and efficiently monitor their compliance throughout the year rather than after year-end.
- ☆ Tools built using the data will guide LEAs in maximizing their federal, state and local funding options, leaving no funding on the table.

IDEA MOE Report with WISEdata Finance

Test 1: Current Year State/Local Actual Compared to Amounts from Last Year Test 1 was Met

2022-2023 Actual State / Local Goal: \$512,945.54
Progress toward goal: 47.98% (under by \$266,837.27)

		State/Local Cost	Less Revenue	Actual State/Local
Current Year:	2022-2023	\$246,108.27	\$0.00	\$246,108.27
Last Year Met:	2021-2022	\$512,945.54	\$0.00	\$512,945.54
			<i>Difference:</i>	<i>(\$266,837.27)</i>

With WISEdata Finance, the IDEA MOE Compliance report displays the LEA's current financial data. At any point, LEAs can view their progress towards meeting this compliance test. Depending on the time of the year, the LEA can begin making decisions regarding special education expenses - whether or not funding sources need to change.

IDEA MOE Report with WISEdata Finance

Test 1: Current Year State/Local Actual Compared to Amounts from Last Year Test 1 was Met

2021-2022 Actual State / Local Goal: \$281,546.51
 Progress toward goal: 109.16% (over by \$25,792.44)





Clicking on any of the hyperlinked numbers within WISEgrants pulls up the detail as provided through WISEdata Finance (a separate program)

	State/Local Cost	Less Revenue	Actual State/Local
Current Year: 2021-2022	\$322,106.24	\$14,767.29	\$307,338.95
Last Year Met: 2020-2021	\$294,109.05	\$12,562.54	\$281,546.51
		Difference:	\$25,792.44




WISEgrants uses its own labels for account strings so that non-fiscal staff can easily understand the Chart of Accounts

Local Account Number	Account Description	Amount
27-E-800-411-156600-011	General Supplies - Speech or Language Impairment	\$102.53
27-E-800-449-156600-011	Non-Capital Equipment - Speech or Language Impairment	\$1,611.08
27-E-800-941-156600-011	Dues and Fees - Speech or Language Impairment	\$36.00
27-E-800-110-158000-011	Salaries - Cross-Categorical	\$82,956.57
27-E-800-212-158000-011	Retirement--Employer's Share - Cross-Categorical	\$5,463.98
27-E-800-220-158000-011	Social Security - Cross-Categorical	\$6,168.78



FY 2021-2022 - IDEA MOE Integration Implementation

-  With access to all of an LEA's detailed financial information, DPI can provide a level of technical assistance that was not possible with the previous version.
-  Required changes to existing functions caused data submission issues for over 200 LEAs - functions that did not exist any more simply disappeared.
-  Many LEAs did not realize that the "rolling up" of accounts would no longer be applied, and that subset codes must be used.
-  The 1505 Annual Reports were collected for FY 2021-22 to run side-by-side with WISEdata Finance; many LEAs misunderstood and believed IDEA MOE would also use those reports. IDEA MOE is only using WISEdata Finance, and corrections made to the 1505 reports did not fix WISEdata Finance issues.

What does that mean?

-  IDEA Maintenance of Effort compliance IS NOT FINALIZED for FY 2021-2022.
-  Over 140 LEAs still have outstanding issues with FY 2021-2022 WISEdata Finance Fund 27 expenditures and revenue, and, painful as it is, these errors must be corrected to close out the IDEA MOE compliance year and move on to FY 2022-2023.
-  March 2023 will focus on contacting and following up with all LEAs that must make corrections to FY 2021-2022 data pushed to WISEdata Finance (WDF). There are three areas of the MOE data that must be reconciled.

Why Does it Matter?

-  Test #1, the State and Local test, is the only IDEA MOE test the LEA can control. The amounts must be accurate, as they may set the threshold for the following year.
-  FY 2021-2022 is “Year 1” of the new IDEA Maintenance of Effort compliance report using only WISEdata Finance. It was not practice or a dry run - the results are official and get reported to the US Department of Education.
 - In the first week of May, DPI must report to the US Department of Education whether or not:
 - DPI tested each LEA for IDEA MOE compliance in FY 2021-2022;
 - The LEA used the 50% adjustment;
 - The LEA met IDEA MOE compliance; and
 - DPI sent penalty funds to US Dept. of Education for failed LEAs.

Will my LEA still need to make corrections?

If you view the FY 2021-2022 IDEA MOE compliance report within WISEgrants and say “Yes” to each of the following items, your LEA is in compliance and you can happily move on to FY 2022-2023 IDEA MOE Eligibility & Compliance.

1. Under Test #2, the WISEgrants Prediction matches (or within \$500) the LEA’s WISEdata Finance Transfer Amount.

Test 2: Current Year Local Only Compared to Amounts from Last Year Test 2 was Met			
		WISEgrants Prediction	Local Only Cost
Current Year:	2021-2022	\$16,162,803.06	\$16,162,803.06

The amounts match, so the LEA can answer “Yes!” to this question.



2. There is no panel with “Warning - WISEdata Finance IDEA Grant Expense Results”

Warning - WISEdata Finance IDEA Grant Expense Results		
The MOE compliance report is based on the LEA’s financial information submitted through WISEdata Finance. Currently, the IDEA grant amounts (projects 341, 342, 347, 348) reported by the LEA do not match the amounts recorded in WISEgrants as claimed by the LEA:		
WISEdata Finance - Project 341, 342, 347, 348	IDEA Claimed - Projects 341, 342, 347, 348	Difference
\$6,265.00	\$157,558.66	(\$151,293.66)

If this panel is not present on the report, the LEA can answer “Yes!” to this question.

3. At least one of the four comparison tests have been met.

Met	Met	Failed (\$46,864.90)	Met
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If you answered ‘Yes’ to the first two questions, and at least one Compliance test is met, the LEA can “close” IDEA MOE compliance for FY 2021-2022.

And if I could not answer ‘Yes’ to all three?

We will work together to get your FY 2021-2022 Fund 27 accounts fixed.

- It may be as easy as updating WUFAR codes from last year and repushing corrected accounts to WISEdata Finance.
- It may result in the need to return IDEA formula funds that were over claimed.
- Or, it may be a bigger issue and require opening of the 1505 Annual reports; especially if revenue sources or the operating transfer amount prove to be incorrect.

The following is what I examine for each LEA that cannot answer “Yes” to all three FY 2021-2022 IDEA MOE Compliance prompts.

WISEgrants Prediction different than WISEdata Finance

The WISEgrants Prediction (details can be viewed by clicking on the hyperlinked number) is a simple calculation using the LEA’s WISEdata Finance project 011 and 019 expenditures and deducting any non-grant related Fund 27 revenue.

Investigating why there is a difference in the amounts can lead to several different issues, from simple to complex.

Test 2: Current Year Local Only Compared to Amounts from Last Year Test 2 was Met			
		WISEgrants Prediction	Local Only Cost
Current Year:	2021-2022	\$1,422,623.40	\$1,432,755.43
Last Year Met:	2020-2021		\$1,402,358.88

Example 1: WISEgrants predicted that the LEA should have transferred *less* from Fund 10 to Fund 27, which means the LEA probably has Fund 27 expenditures that are not being pushed successfully to WISEdata Finance.

Check: Does the WDF 011 / 019 sum match the 1505 SE sum?

Test 1: Current Year State/Local Actual Compared to Amounts from Last Year Test 1 was Met

2021-2022 Actual State / Local Goal: \$1,940,514.88
 Progress toward goal: 107.86% (over by \$152,482.20)

	State/Local Cost	Less Revenue	Actual State/Local
Current Year: 2021-2022	\$2,180,362.08	\$87,365.00	\$2,092,997.08
Last Year Met: 2020-2021	\$2,069,919.48	\$74,977.60	\$1,994,941.88
		Difference:	\$98,055.20

2022 Special Education Annual Report PI-1505-SE
 Expenditures By Project

27 - Special Education Fund
 E - Expenditure

Subtotal Project: 011	1,960,475.01
Subtotal Project: 019	230,019.10
Grand	2,190,494.11

The State/Local test displays the amounts being pushed to WISEdata Finance.

When compared to the 1505 SE Annual, \$10,132.03 in Project 011 / 019 expenditures are not pushing to WISEdata Finance successfully.

Using the WISEgrants Prediction to verify the 1505 SE Total

Test 2: Current Year Local Only Compared to Amounts from Last Year Test 2 was Met

	WISEgrants Prediction	Local Only Cost
Current Year: 2021-2022	\$1,422,623.40	\$1,432,755.43
Last Year Met: 2020-2021		\$1,402,358.88
	Difference of exactly \$10,132.03	Difference: \$30,396.55

To quickly determine that this may be the only issue - check to see if the difference between the WISEgrants Prediction and the WISEdata Finance operating transfer amount match the difference between WISEdata Finance project 011 and 019 expenditures and the FY 2021-2022 1505 SE Annual.

In this example, the difference between the transfer amounts matches, which means not all expenditures are pushing successfully to WISEdata Finance.

Where to Start Looking for Erroneous Codes

- ✓ Look for any FY 2021-2022 Fund 27 accounts that do not have a project code. The LEA can successfully push a “000” project code to WISEdata Finance, but the IDEA MOE report does not know where to put it.
- ✓ Look for any FY 2021-2022 Fund 27 accounts that did not get updated to the new Special Education Coordination or Pupil Services functions. Accounts still tied to the retired functions do not get pushed to WISEdata Finance at all.
 - Most of the ‘lost’ expenditures have been tied back to 223300 - which need to be reclassified as either 223310 or 223390.
- ⇒ Once the accounts are determined, update and push the corrected data to WISEdata Finance. Skyward clients will need to submit a Service Call to Skyward to request last year temporarily opened.

Check: Do all grant expenditures have a matching revenue?

If the WISEdata Finance project 011 and 019 expenditures match what was submitted in the PI-1505 SE Annual, then there may be an issue with grant expenditures or revenue being reported in Fund 27.

Test 2: Current Year Local Only Compared to Amounts from Last Year Test 2 was Met

	WISEgrants Prediction	Local Only Cost
Current Year: 2021-2022	\$443,511.91	\$440,811.91

Difference of \$2,700

Example 2: WISEgrants predicted that the LEA should have transferred *more* from Fund 10 to Fund 27, which means the LEA probably has more grant revenue recorded than offsetting grant expenditures in WISEdata Finance.

Example 2: According to WISEdata Finance, this LEA had more IDEA flow-through revenue coded to Fund 27 than actual Fund 27, Project 341 expenditures.

Fund 27, Project 341 Total Expenditures:	\$133,706
Total Source 730 Revenue (Flow-through)	\$136,406
Source 730 (associated with Reg IDEA)	\$117,323
Source 730 (associated with ARPA IDEA)	\$19,083
Difference	\$2,700

Hint:

If there is no *Warning - WISEdata Finance IDEA Grant Expense Results* panel on the IDEA MOE Compliance report, it means the LEA's WISEdata Finance Fund 27, Project 34X expenditures match what WISEgrants has recorded as the Fund 27 claimed amount.

TRY - Use the FY 2021-2022 IDEA-ARPA Flow-through and Preschool Drawdown Report in WISEgrants to verify the amount claimed in FY 2021-2022.

WISEdata Finance Fund 27, Project 341 Total Expenditures:	\$133,706
WISEdata Finance Fund 27, Source 730 Revenue (Flow-through):	\$136,406
Difference	\$2,700

Flow-through Line of Credit	Starting Amount	Claim Amount Report Period Ending Date Payment Date
2020-2021 IDEA Regular (341)	\$216.87	(\$216.87) 2/25/2022 3/7/2022
2021-2022 IDEA ARPA (344)	\$19,083.00	(\$16,599.87) 3/31/2022 4/11/2022
2021-2022 IDEA Regular (341)	\$117,323.00	(\$68,809.48) 3/31/2022 4/11/2022

\$2,700 should have been recorded in Fund 10, Source 730

What Does This Mean?

- ✓ If more grant revenue was booked in Fund 27 than actual Fund 27 grant expenditures, the LEA's operating transfer amount is incorrect.
- ✓ The accounts will need to be fixed in both the 1505 Annual Reports and WISEdata Finance. If grant revenue is either returned to DPI or reclassified to Fund 10, the operating transfer amount will change (increase).

Reconciling Project 34X Expenditures

Warning - WISEdata Finance IDEA Grant Expense Results Results

The MOE compliance report is based on the LEA's financial information submitted through WISEdata Finance. Currently, the IDEA grant amounts (projects 341, 342, 347, 348) reported by the LEA do not match the amounts recorded in WISEgrants as claimed by the LEA:

WISEdata Finance - Project 341, 342, 347, 348	IDEA Claimed - Projects 341, 342, 347, 348	Difference
\$6,265.00	\$157,558.66	(\$151,293.66)

Example 1: This LEA has coded less Fund 27 expenditures to project 341 / 347 than what was actually claimed by the LEA for these projects in FY 2021-2022.

The WISEdata Finance project 341 / 347 totals do not match the LEA's 1505 SE Annual report. Similar to the Project 011 / 019 expenditure scenario, the LEA needs to look for functions or project codes that are not successfully pushing to WISEdata Finance. In this example, the LEA was booking all flow-through expenditures to Project 340.

Reconciling Project 34X Expenditures

Warning - WISEdata Finance IDEA Grant Expense Results Results

The MOE compliance report is based on the LEA's financial information submitted through WISEdata Finance. Currently, the IDEA grant amounts (projects 341, 342, 347, 348) reported by the LEA do not match the amounts recorded in WISEgrants as claimed by the LEA:

WISEdata Finance - Project 341, 342, 347, 348	IDEA Claimed - Projects 341, 342, 347, 348	Difference
\$78,428.86	\$80,547.40	(\$2,118.54)

Example 2: This LEA has coded less Fund 27 expenditures to Project 341 / 347 than what was actually claimed by the LEA for these projects in FY 2021-2022.

The WISEdata Finance Project 341 / 347 total matches the LEA's 1505 SE Annual report totals but the transfer amount is not accurate for the level of Project 011 / 019 expenditures booked.

Check: Does WISEgrants match the Transfer Amount

If the WISEgrants Prediction is off by the same amount as the extra Source 730-340 revenue, it means that there are misclassified Project 011 and 019 expenditures.

Test 2: Current Year Local Only Compared to Amounts from Last Year Test 2 was Met

	WISEgrants Prediction	Difference of	Local Only Cost
Current Year: 2021-2022	\$243,233.07	\$2,118.54	\$241,114.53
Last Year Met:			

The LEA needs to determine which existing Project 011 or 019 were supposed to be coded to a Project 341. Once the costs are determined and fixed for WISEdata Finance, the WISEgrants Prediction will match the WISEdata Finance transfer amount.

At this point, the LEA should look for non-aidable expenditures to reclassify so state categorical aid is not impacted and the 1505 Annual reports do not need to be adjusted.

Reconciling Project 34X Expenditures

Warning - WISEdata Finance IDEA Grant Expense Results Results

The MOE compliance report is based on the LEA's financial information submitted through WISEdata Finance. Currently, the IDEA grant amounts (projects 341, 342, 347, 348) reported by the LEA do not match the amounts recorded in WISEgrants as claimed by the LEA:

WISEdata Finance - Project 341, 342, 347, 348	IDEA Claimed - Projects 341, 342, 347, 348	Difference
\$355,871.02	\$352,362.12	\$3,508.90

Example 3: This LEA has coded more Fund 27 expenditures to Project 341 / 347 than what was actually claimed by the LEA for these projects in FY 2021-2022.

The WISEdata Finance Project 341 / 347 total matches the LEA's 1505 SE Annual report totals but the transfer amount is not accurate for the level of Project 011 / 019 expenditures booked.

Check: Does WISEgrants match the Transfer Amount

If the WISEgrants Prediction is off by the same amount as the extra Source 730-340 revenue, it means that there are misclassified Project 34X expenditures.

Test 2: Current Year Local Only Compared to Amounts from Last Year Test 2 was Met

Current Year:	2021-2022	WISEgrants Prediction		Local Only Cost
		\$1,984,195.91	<p>WISEgrants has a transfer prediction amount \$3,508.90 less than the actual transfer amount.</p>	\$1,987,704.81

In this situation, the LEA left Project 019 expenses classified as Project 341, even though they were never claimed through the grant. When those expenditures are reclassified to project 019, reconciliation is resolved and the transfer amounts match.

Failing all four IDEA MOE compliance comparisons

Maintenance of Effort for Compliance is failing by \$556,721.57				
Comparison Difference	State & Local <i>(Project 011 & 019)</i>	Local Only <i>(Fund 10 to 27 Transfer)</i>	State & Local Student per Capita <i>(Oct. 1 Child Count)</i>	Local Only Student Per Capita <i>(Oct. 1 Child Count)</i>
	(\$556,721.57)	(\$979,100.77)	(\$906,201.84)	(\$1,240,194.41)
	Failed (\$556,721.57)	Failed (\$979,100.77)	Failed (\$906,201.84)	Failed (\$1,240,194.41)

First, failing all four FY 2021-2022 IDEA MOE comparisons may actually be directly related to data submission issues. We will not know if there was truly failure until all data is corrected and pushed successfully to WISEdata Finance.

Second, if the LEA has corrected all data and is still failing, we will work to determine any and all allowed exceptions we can apply to the results.

Additional Technical Assistance

 You may be hearing from me in March!

All LEAs need to be in compliance for FY 2021-2022.

You can also be proactive and set up a meeting to discuss either FY 2021-2022 or upcoming IDEA MOE Compliance results for FY 2022-2023 by using my bookings site at <http://bit.ly/Call-Rachel>

Remember - if you have reconciliations issues with FY 2021-2022, the current results for FY 2022-2023 cannot be used.