

# IDEA Maintenance of Effort - Advanced Session

Individuals with Disabilities Education Act

WI Federal Funding Conference  
February 2024



## 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.

# 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 the following items: WISEdata Finance, Year 2022-23, Home, Validations, Data Reviews, Account Reviews, and Admin. Below the navigation bar, there is a 'Home' link. The main content area is divided into two sections: 'Validation Message Summary' and 'Data Pipeline Status'. The 'Validation Message Summary' section contains a table with the following data:

	2022 - 2023	2021 - 2022
Data Format L1 Validation Count	173	0
Budget L2 Validation Count	1	2
Actual L2 Validation Count	5	4
Addenda L2 Validation Count	0	0

The 'Data Pipeline Status' section shows 'School Years' with checkboxes for '2022 - 2023' and '2021 - 2022', both of which are checked. Below this, there is a 'Vendor(s)' section with a dropdown arrow. The 'Vendor / WISEdata Communication Status' section provides a list of vendors used by the district that have been approved for integration with WISEdata Finance. It includes a note that transactions may be included or excluded depending on user settings, and a warning that communication errors (Level 1 validation errors) are indicated by a red 'x' icon. A checkbox for 'Include API Read (GET) transactions' is present and unchecked. Below this, there are two vendor cards: one for '2022 - 2023' and one for 'Skyward Business (SMS)'. The '2022 - 2023' card shows 'Last request to WISEdata Api'. The 'Skyward Business (SMS)' card shows a question mark icon and '2/18/2023 5:17:37 AM'.

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

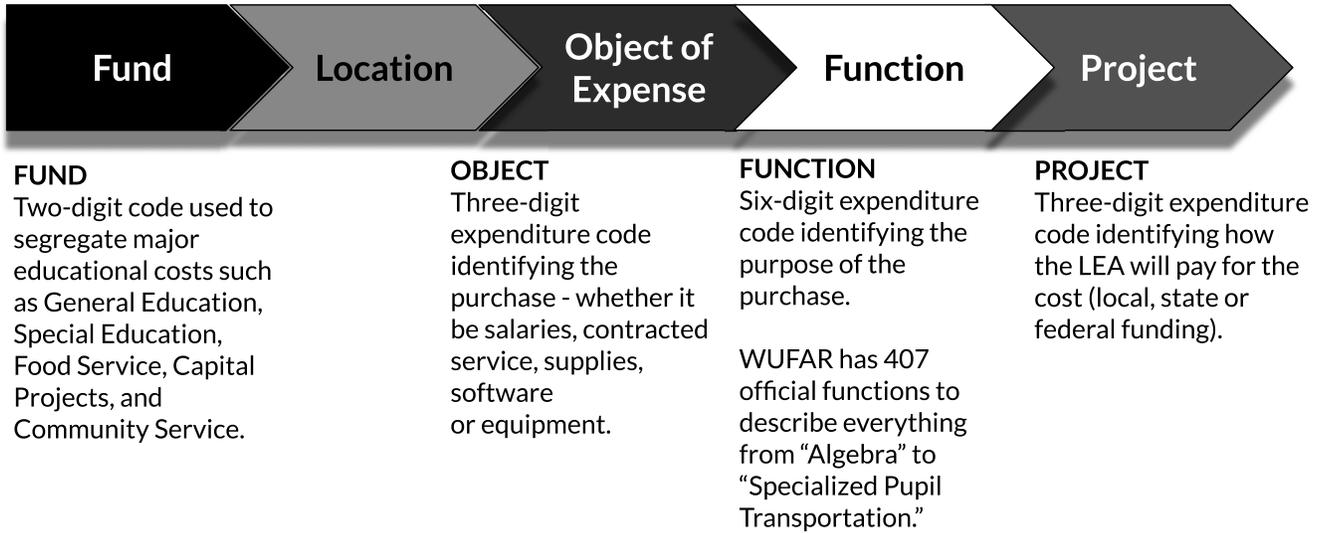
- 🔄 Periodic reconciliations lead to timely financial corrections.
- 👁️ LEA staff can use software tools to identify their own issues rather than waiting for DPI assistance.
- ✅ LEA staff can accurately and efficiently monitor their compliance throughout the year rather than after year-end.
- ★ Tools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

## Two Years Using WISEdata Finance - How are we doing?

- 👍 Last year at this exact same time, over 140 LEAs still had outstanding issues with FY 2021-2022 WISEdata Finance - this year, there are only TEN still resolving FY 2022-2023 actuals.
- 📞 The initial MOE compliance run for FY 2022-2023 did result in 170 LEAs with Fund 27 financial data quality issues, and through our work with these LEAs, helped us narrow in on the most common mistakes that can easily be avoided.
- ✨ Last year, the idea of doing IDEA MOE Eligibility Testing (comparing current year *Fund 27 budgets* to prior year's *Fund 27 actuals*) was not remotely feasible. This year, not only have we complied with Eligibility Testing, but of the 100 LEAs originally notified of failure, only 21 still have that status.

## Quick Review of the Basics

# 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 or Medicaid SBS

### Project 019

Expenditures not eligible for state aid or Medicaid SBS

### Grant Project

Expenditures reimbursed with federal or state special education-related *grant* dollars

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

# The Importance of Fund 27 Project Codes

Expenditures in Fund 27 will NOT be recognized if they have a local Project Code of “000”

- ❖ Only the DPI Chart of Accounts uses Project 000 in order for all local expenses to be mapped to a DPI established Fund-Object-Function

All expenditures in Fund 27 MUST have a project code that is recognized by DPI

- ❖ All non-grant funded expenditures will have a code of Project 011 or 019
  - DPI plans to retire Projects 091 and 092 from WUFAR
- ❖ All other project codes must be recognized by DPI per the [Aids Register WUFAR Codes](#)

## Project “000” - Why Does it Matter?

IDEA MOE Compliance - Test #1 - Sum of State and Local Special Education Costs

Project Code	Expenditures
011	\$250,000
019	\$45,000
<b>Test #1 Total</b>	<b>\$295,000</b>

Project Code	Expenditures
011	\$240,000
019	\$20,000
000	\$35,000
<b>Test #1 Total</b>	<b>\$260,000</b>

When an expense does not have a Local Project Code, we do not know how to recognize it...is it Project 011? is it Project 019? Grant funded?

## Consequences of leaving an expense at Project “000”

First and foremost, the LEA may be under reporting its obligation for special education, which leads to two different unacceptable results:

- failing the comparison test; or
- meeting the comparison test but setting a new lower threshold based on inaccurate data.

Costs that should be coded to Project 011 will not be recognized as eligible for special education state categorical aid, resulting in a loss of funds to the LEA.

- LEAs manually fixed these issues in the former School Financial Services reporting portal, but this will not be in option in WISfip.

## Program Staff - You Can Help!!

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

2022-2023 Actual State / Local Goal: \$841,961.28

Progress toward goal: 56.92% (under by \$362,747.79)

	State/Local Cost	Less Revenue	Actual State/Local
Current Year: 2022-2023	<a href="#">\$580,749.19</a>	\$101,535.70	\$479,213.49
Last Year Met: 2021-2022	\$868,314.36	\$26,353.08	\$841,961.28
		<i>Difference:</i>	(\$362,747.79)

Click on the hyperlinked sum of State/Local Costs for the current year

As a means for data quality support, any expenses pushed to WISEdata Finance with a local Project Code of “000” will be viewable in the IDEA MOE Compliance Report.

All panels within WISEgrants are “collapsible” - so within this pop-up, collapse the first panel “State / Local Accounts with values greater than \$0.00,” and if you see this:

WISEdata Finance: State/Local Actual 2022-2023

State / Local Accounts with values greater than \$0.00 ▲

Grant Funded Budget Accounts with values Greater than \$0.00 - Not Part of MOE Calculation ▲

Fund 27 Expenditure Accounts with No Project Code - Not Included in MOE Calculation ▼

Export to Excel

Local Account Number	DPI Account Number	Account Description	Amount
27-E-800-385-436000-000	27-E-800-385-436000-000	Payment to County - Contracted Special Education Instruction or Additional/Excess Cost Tuition	\$386,328.94

It means this LEA has expenses pushing to WISEdata Finance that are not counting towards anything and so under reporting Test #1 by over \$300,000.

If you do not see this panel, then all expenses reported have a Project Code.

## Using a Local Project Code - Why Does it Matter?

### IDEA MOE Compliance - Test #1 - Sum of State and Local Special Education Costs

Project Code	Expenditures
011	\$528,118
019	\$100,000
<b>Test #1 Total</b>	<b>\$628,118</b>

Project Code	Expenditures
011	\$528,118
019	\$50,359
703	\$49,641
<b>Test #1 Total</b>	<b>\$578,477</b>

An LEA wanted to use a local project code to identify the costs they were going to cover with Transition Incentive Aid (which is not a grant). The MOE Compliance report only sums expenditures coded to Project 011 or 019.

# Trickier to find, as one needs to look in WISEdata Finance

WISEgrants can identify a potential issue:

Test 2: Current Year Local Only Compared to Amounts from Last Year Test 2 was Met		
Difference between WISEgrants Calculation of the LEA's operating transfer amount and what is reported through WISEdata Finance: \$49,641.06		
	WISEgrants Prediction	Local Only Cost
Current Year: 2022-2023	\$464,966.98	\$514,608.04

The WISEgrants Prediction takes the total of Project 011 and Project 019 costs and subtracts all reported non-grant revenue to determine the operating cost.

After eliminating other possibilities, look to WISEdata Finance for expenditures coded to non-recognized Project Codes (they will not show up in the MOE report).



# Project 34X Sum = IDEA Funding Received

Expenditures tagged with IDEA Formula / Discretionary Grant Project Codes (34X) must equal the amount of IDEA funding received by the LEA

- ❖ Not greater than; Not less than
- ❖ A subrecipient's ledger should MATCH the IDEA formula / discretionary grant claim; at a bare minimum, the bottom lines must reconcile
- ❖ Significantly impacts the results of Test #1 - total of State & Locally funded Special Education costs
- ❖ **#1 Issue** with FY 2022-2023 WISEdata Finance / IDEA MOE

## Over Identifying Project 34X Expenditures

### Warning - WISEdata Finance IDEA Grant Expense Reconciliation Results

The MOE compliance report is based on the LEA's financial information submitted through WISEdata Finance. Currently, the IDEA grant actuals (projects 341, 342, 347, 348) and/or the IDEA grant revenue (source 730) reported by the LEA do not match the amounts recorded in WISEgrants as claimed by the LEA. If Source 730 is greater than the IDEA claimed amount, it may be due to ESF funds received by the LEA (click on the hyperlinked sum to see the details of the revenue). In those situations, DPI will resolve this reconciliation warning.

WISEdata Finance - Project 341, 342, 347, 348	IDEA Claimed - Projects 341, 342, 347, 348	WISEdata Finance - Source 730	Expenditure Difference
\$1,912,474.83	\$1,791,369.42	\$1,791,369.42	\$121,105.41

**LEA left \$121,105 coded to Project 341, when the expenditures should have been reclassified to either Project 011 or Project 019 (depending on the expenditure).**

# Impact on Test #1 - State & Local - Sum of Projects 011 & 019

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

2022-2023 Actual State / Local Goal: \$13,144,928.88  
 Progress toward goal: 105.18% (over by \$680,680.42)

This amount is now under reported by **\$121,105.41.**

	State/Local Cost	Less Revenue	Actual State/Local
<b>Current Year:</b> 2022-2023	\$14,150,973.25	\$325,363.95	\$13,825,609.30
<b>Last Year Met:</b> 2021-2022	\$13,977,411.89	\$436,647.42	\$13,540,764.47
		<i>Difference:</i>	<b>\$284,844.83</b>

Not only is the reported sum of state and local expenditures under reported, if any of the \$121,105 was eligible for state special education categorical aid, it would not have been recognized as such.

**WISEdata Finance**

Account Number	Function	Account Description	Amount
27-E-800-100-159100-341	159100	Salaries - Spec Ed Paraprofessional	\$130,834.05
27-E-800-100-159100-341	159100	Salaries - Spec Ed Paraprofessional	\$2,998.63
27-E-800-212-159100-341	159100	Retirement--Employer's Share - Spec Ed Paraprofessional	\$8,745.65
27-E-800-220-159100-341	159100	Social Security - Spec Ed Paraprofessional	\$9,813.57
27-E-800-230-159100-341	159100	Life Insurance - Spec Ed Paraprofessional	\$91.96
27-E-800-240-159100-341	159100	Health Insurance - Spec Ed Paraprofessional	\$40,274.00
27-E-800-240-159100-341	159100	Health Insurance - Spec Ed Paraprofessional	\$3,628.80
27-E-800-240-159100-341	159100	Health Insurance - Spec Ed Paraprofessional	\$6,342.88
27-E-800-250-159100-341	159100	Other Insurance - Spec Ed Paraprofessional	\$291.39
27-E-800-290-159100-341	159100	Other Employee Benefits - Spec Ed Paraprofessional	\$6,617.20

**WISEgrants Claims**

Account Number	Function	Account Description	Amount
27-000-100-159100-341	159100	Salaries	\$109,095.00
27-000-200-159100-341	159100	Employee Benefits	\$50,000.00

By leaving \$50,543 of paraprofessional costs incorrectly coded to Project 341, the LEA lost out on \$14,657 in state special education categorical aid (which would only be recognized if it was coded to Project 011)

# Program Staff - You Can Help!!

WISEdata Finance - Project 341, 342, 347, 348	IDEA Claimed - Projects 341, 342, 347, 348	WISEdata Finance - Source 730
\$183,437.65	\$183,437.65	\$183,437.65

At the top of the IDEA MOE Compliance Report, within the Grant Expense Reconciliation table, if these three numbers do not match at the end of the fiscal year - click on the hyperlinked amounts under the *WISEdata Finance Project* column and *IDEA Claimed* column and do a side-by-side comparison to identify the issue.

Before exporting the data to excel (to do the comparison between systems), click on the vertical ellipses to unhide the WUFAR dimensions:

Financial Details: WISEdata Finance - Project 341, 342, 347, 348

Export to Excel

Drag a column header and drop it here to group by that column

Account Number	Object	Function	Project	Account Description
27-E-001-100-156600-341	100	156600		Salaries - Speech or Language Impairment
27-E-100-100-156600-341	100	156600		Salaries - Speech or Language Impairment
27-E-001-212-156600-341	212	156600		's Share of Impairment
27-E-100-212-156600-341	212	156600		's Share of Impairment
27-E-001-220-156600-341	220	156600	341	Speech or Language Impairment
27-E-100-220-156600-341	220	156600	341	Speech or Language Impairment
27-E-001-230-156600-341	230	156600	341	Speech or Language Impairment

Sort Ascending

Sort Descending

Columns

Filter

Fiscal Year  
 Account Number  
 Fund  
 Object  
 Function  
 Project  
 Account Description  
 Amount

# Correcting the Issue

- 1) Only the accounts on the claim should show up as a Project 34X on the LEA's ledger

WISEgrants Claim			
Account Number	Account Description	Amount	
27-000-359-263300-347	Other Communications	\$540.81	
27-000-411-221900-347	General Supplies	\$506.93	
27-000-100-219000-347	Salaries	\$322.28	

- 2) All other expenditures the LEA has classified to Project 34X that are not on a WISEgrants claim must be reclassified to Project 011 or 019.

Technical Assistance - [Identifying a Fund 27 Cost as Project 019 or 011](#)

## Under Identifying Project 34X Expenditures

Warning - WISEdata Finance IDEA Grant Expense Reconciliation Results			
<p>The MOE compliance report is based on the LEA's financial information submitted through WISEdata Finance. Currently, the IDEA grant actuals (projects 341, 342, 347, 348) and/or the IDEA grant revenue (source 730) reported by the LEA do not match the amounts recorded in WISEgrants as claimed by the LEA. If Source 730 is greater than the IDEA claimed amount, it may be due to ESF funds received by the LEA (click on the hyperlinked sum to see the details of the revenue). In those situations, DPI will resolve this reconciliation warning.</p>			
WISEdata Finance - Project 341, 342, 347, 348	IDEA Claimed - Projects 341, 342, 347, 348	WISEdata Finance - Source 730	Expenditure Difference
\$79,813.00	\$83,109.00	\$83,109.00	(\$3,296.00)

If the LEA claimed funds under IDEA but then decided to locally fund the cost, the federal funds *must* be returned to DPI. The returned funds will go back into the LEA's allocation for future allowable costs.

Technical Assistance - [Returning IDEA Funds to DPI](#)

# The Sum of Grant Expenditures Must Have Matching Revenue

## Grant Expenditures and Grant Revenue

Expenditures with Project Codes that are not 011 or 019, must be related to a grant funded expense

- ❖ Only use grant project codes established per the [Aids Register WUFAR Codes](#)
- ❖ Do not use local “made up” Project Codes, as this impacts the results of Test #1

**The grant expenses minus grant revenue must equal zero in Fund 27:**

- ❖ The sum of expenditures with grant-related project codes must have a matching grant-related source sum; and
- ❖ The sum of grant-related source codes must have a matching grant-related project code expenditure sum

## Consequences of mismatching grant expense and source

🗨️ The LEA is not providing the correct Fund 10 to Fund 27 operating transfer amount, which is the only amount used to determine if Test #2, the Local Only comparison, has been met.

- Failing the comparison test because federal or state grant revenue was actually applied to local expenses; or
- Meeting the comparison test but setting a new lower threshold based on inaccurate data; or
- Setting a new higher threshold because grant-related revenue was booked in the wrong fund, causing the LEA to transfer more from Fund 10 to Fund 27.

## Grant Expense / Revenue Mismatch - Scenario

IDEA MOE Compliance - Test #2 - Local Only Test - Fund 10 Operating Transfer

Outside of IDEA Formula or Discretionary grants, and ESSER III (which ends after September 30, 2024), the only other “Grant” project codes that should show up in Fund 27 are related to the state Transition Readiness grant - Project 451.

Transition Readiness grant expenses must be coded to Project 451. Several LEAs coded the expenses to Project 011, artificially increasing the results of Test #1 - Total of State & Local Costs.

When expenses are booked for this grant in one fiscal year, there should be offsetting claimed revenue recorded in Source 630 for the same amount in the same fiscal year. If these do not align, the operating transfer would be incorrect for both years.

## Grant Expense / Revenue Mismatch - Scenario

IDEA MOE Compliance - Test #2 - Local Only Test - Fund 10 Operating Transfer

*ESSER III* (stimulus funds) can be used for costs in Fund 27, and are identified using Project Code 165.

When claims are submitted under *ESSER III - Special Education*, the revenue must be booked in Source 730, Fund 27, for the same amount.

If the revenue is booked in Fund 10 instead, then the expenditures coded to Project 165 in Fund 27 are treated as local costs when determining the operating transfer amount.

## Grant Expense / Revenue Mismatch - Scenario

IDEA MOE Compliance - Test #2 - Local Only Test - Fund 10 Operating Transfer

*Title I Schoolwide Set-Aside, Voluntary CEIS and Comprehensive CEIS* grant expenses are not considered Special Education, so these expenditures are coded to Fund 10, to keep Fund 27 limited to the excess cost of providing special education.

When claims are submitted under these IDEA sub-budgets, the revenue must be booked in Fund 10. If the revenue, displayed in the STAR Aids register under the generic "IDEA Flow Through Entitlement," is booked in Fund 27 instead, then the revenue ends up offsetting Project 011 and Project 019 costs in Fund 27 - not the actual grant related expenses in Fund 10.

# Coding Indirect Cost Recovery

## The “Cost” of Doing Business

### Indirect Cost Recovery

Acknowledgement by the Federal government that federally funded programs incur more than just costs directly related to the project.

- ❖ Sub-recipient must have an established indirect rate.
- ❖ This rate / percentage can be applied against the federal grant to recover funds to offset its operating costs.
- ❖ Outlined in the Uniform Grant Guidance (2 CFR §200.414)

# Costs Generated by Federal Programs

## Direct Costs

- ❖ Federal grants fund specific and limited activities related to meeting the goals of the project.

## Indirect Costs

- ❖ Grant activities generate operational costs such as HR, administration, payroll, janitorial - but are not directly related to conducting the grant activities.

## Why Claim Indirect?

Costs that are by nature indirect should be covered by the indirect cost recovery – no time & effort supporting documentation requirement and does not restrict what the individual works on.

Assists in reducing the amount of federal funds carried across fiscal years.

Provides the LEA relief for indirect costs that are generated by supporting the larger federal programs.

# Importance of Coding Indirect Cost Recovery Correctly

## Record IDEA Formula Indirect Revenue Received from DPI

Fund	Type	Object / Source	Function	Debit	Credit
27	B		711 100	\$XX.XX	
27	R	730			\$XX.XX

## Record Indirect Cost Transfer Between Fund 27 and Fund 10

Fund	Type	Object / Source	Function	Project	Debit	Credit
27	E	810	418 000	34X	\$XX.XX	
27	B		711 100			\$XX.XX
10	B		711 100		\$XX.XX	
10	R	127	418 000			\$XX.XX

## What it looks like in WISEdata Finance

Account Number	Account Description	Amount
<b>WISEgrants</b>	None	\$4,004.35
	None	\$123.11
		<b>\$4,127.46</b>

<b>WISEdata Finance</b>		
Account Number	Account Description	Amount
27-E-800-810-418000-341	Indirect Cost Transfer to General Fund	\$4,004.35
27-E-800-810-418000-347	Indirect Cost Transfer to General Fund	\$123.11

# Why Does it Matter?

**Warning - WISEdata Finance IDEA Grant Expense Reconciliation Results**

The MOE compliance report is based on the LEA's financial information submitted through WISEdata Finance. Currently, the IDEA grant actuals (projects 341, 342, 347, 348) and/or the IDEA grant revenue (source 730) reported by the LEA do not match the amounts recorded in WISEgrants as claimed by the LEA. If Source 730 is greater than the IDEA claimed amount, it may be due to ESF funds received by the LEA (click on the hyperlinked sum to see the details of the revenue). In those situations, DPI will resolve this reconciliation warning.

WISEdata Finance - Project 341, 342, 347, 348	IDEA Claimed - Projects 341, 342, 347, 348	WISEdata Finance - Source 730	Expenditure Difference
\$1,253,410.08	\$1,283,221.48	\$1,283,221.48	(\$29,811.40)

When Indirect Cost Recovery is not moved from Fund 27, it appears as if the LEA is under reporting IDEA flow-through / preschool expenditures.

## But the real problem lies within...

### IDEA MOE Compliance - Test #2 - Local Only Test - Fund 10 Operating Transfer

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

Difference between WISEgrants Calculation of the LEA's operating transfer amount and what is reported through WISEdata Finance: \$29,811.40

	WISEgrants Prediction	Local Only Cost
Current Year: 2022-2023	\$4,434,622.72	\$4,404,811.32
Last Year Met: 2019-2020		\$4,783,045.11
	<i>Difference:</i>	(\$378,233.79)

Because the INDIRECT funds were left in Fund 27, the LEA artificially lowered what should be their actual locally-funded direct special education costs.

# Focus on FY 2023-2024

## Our Goals so We Can Focus on Maximizing Revenue

- 👍 Resolve coding issues prior to the end of the fiscal year
  - The expenditures coded to Project 011 and 019 in the LEA's local system push successfully to WISEdata Finance
  - Project 34X expenditures match between WISEdata Finance and WISEgrants
  - Sum of grant-related expenditures have matching offsetting revenue
  
- 👍 Meet one of the four compliance tests, but try not to set a new higher threshold *if* there are federal funds (IDEA formula) that can be used to cover the additional costs.

## If you have your laptop...

- Log into WISEgrants
- Go to IDEA > Maintenance of Effort
- Click on the hyperlinked “Eligibility Report” for 2023-2024

Fiscal Year	Eligibility (Budget to Actual)		Compliance (Actual to Actual)		Exceptions
	Eligibility Status	Eligibility Report	Compliance Status	Compliance Report	Submitted
2023-2024	Met	<a href="#">Eligibility Report</a>	Results Not Yet Available	<a href="#">Compliance Report</a>	\$0.0
2022-2023	Met	<a href="#">Eligibility Report</a>	Met - Final Results	<a href="#">Compliance Report</a>	\$11,215.3
2021-2022	Met	<a href="#">Eligibility Report</a>	Met - Final Results	<a href="#">Compliance Report</a>	\$44,175.0

- All LEAs must have an Eligibility Status of “Met” for 2023-2024
  - If it says “Failed,” check the Message Board for next steps

### IDEA Maintenance of Effort (MOE) Eligibility Report - 2023-2024

Maintenance of Effort for Eligibility 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)
	\$14,965.10	\$14,296.71	(\$22,146.37)	(\$11,278.98)
	Met	Met	Failed (\$22,146.37)	Failed (\$11,278.98)

To schedule an appointment (virtual or by phone) with Rachel Zellmer to discuss IDEA Maintenance of Effort, please visit the [DPI Special Education IDEA Fiscal Bookings site](#).

[Return to Summary Page](#)
[Enter MOE Exceptions](#)
[Switch to Compliance Report](#)

Please Note: The MOE Eligibility and Compliance reports are populated by WISEdata Finance. In order to accommodate page loading speed, this data is cached nightly by WISEgrants. Changes that are pushed to WISEdata Finance today will appear in the IDEA MOE reports tomorrow.

2023-2024	Local Account	Local Budget	Local Actual
WISEdata Finance Portal - Data Last Received	2/13/2024 5:08:06 AM	2/13/2024 5:08:06 AM	2/13/2024 5:08:10 AM

**These test results are based on the LEA’s Fund 27 Budget, submitted through WISEdata Finance. As long as one test is “Met,” then the LEA has demonstrated it is eligible to receive its IDEA formula funding for FY 2023-2024.**

Maintenance of Effort for Eligibility is failing by \$115,627.90				
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)
	(\$245,727.33)	(\$509,467.97)	(\$1,009,269.04)	(\$1,394,647.60)
	Failed (\$115,627.90)	Failed (\$379,368.54)	Failed (\$879,169.61)	Failed (\$1,264,548.17)

If, based on the Fund 27 Budget, the LEA is failing all four comparison tests, the LEA can either:

- 1) Push an updated Fund 27 budget to WISEdata Finance; or
- 2) Submit exceptions for DPI approval; and / or
- 3) Provide an assurance (through the Message Board) that actual local expenditures will be greater than budgeted amounts and share those projected figures. An administrative exception for the “failed by” amount will be added to the IDEA MOE report but then removed after July 1.

IDEA Maintenance of Effort (MOE) Eligibility Report - 2023-2024

Maintenance of Effort for Eligibility 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)
	\$14,965.10	\$14,296.71	(\$22,146.37)	(\$11,278.98)
	Met	Met	Failed (\$22,146.37)	Failed (\$11,278.98)

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2023-2024	Local Account	Local Budget	Local Actual
WISEdata Finance Portal - Data Last Received	2/13/2024 5:08:06 AM	2/13/2024 5:08:06 AM	2/13/2024 5:08:10 AM

**LEAs can access the Compliance Report from the Eligibility Report - WARNING! In the middle of the fiscal year, all four comparisons in the Compliance Test will display “Failed” because we do not have a full year of expenses.**

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

2023-2024 Actual State / Local Goal: \$692,743.90

Progress toward goal: 59.52% (under by \$280,437.55)

		State/Local Cost	Less Revenue	Actual State/Local
Current Year:	2023-2024	\$417,279.24	\$4,972.89	\$412,306.35
Last Year Met:	2022-2023	\$731,442.54	\$38,698.64	\$692,743.90
			<b>Difference:</b>	<b>(\$280,437.55)</b>

Based on the expenditures to date, information is provided under Test #1 letting the LEA know how close they are to meeting the required threshold.

If the percentage seems low for 8 months into the fiscal year, determine if your LEA has July / August payroll payments that will make up the difference.

Enter projections into the Scenario Calculator in this report, on a regular basis, to ensure that one of the four comparison tests will be met.

**Change the 2023-2024 Actual State / Local Goals through Exceptions:**

Approved Exceptions		
Voluntary Departure of Special Education Staff		\$26,432.81
Student with costly special education services left the LEA or no longer needs the costly program		\$15,790.00
	<b>Totals</b>	<b>\$42,222.81</b>

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

2023-2024 Actual State / Local Goal: \$1,121,854.67

Progress toward goal: 53.43% (under by \$522,442.61)

**The goal decreased by \$42,222.81**

		State/Local Cost	Less Revenue	Actual State/Local
Current Year:	2023-2024	\$610,841.47	\$11,429.41	\$599,412.06
Last Year Met:	2022-2023	\$1,213,552.66	\$49,475.18	\$1,164,077.48
			<b>Difference:</b>	<b>(\$564,665.42)</b>

## IDEA Maintenance of Effort (MOE) Eligibility Report - 2023-2024

Maintenance of Effort for Eligibility has been met				
Comparison Difference	State & Local <i>(Project 011 &amp; 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>
	\$270,874.56	\$264,644.07	\$114,362.12	\$64,499.20
	Met	Met	Met	Met

To schedule an appointment (virtual or by phone) with Rachel Zellmer to discuss IDEA Maintenance of Effort, please visit the [DPI Special Education IDEA Fiscal Bookings site](#).

Return to Summary Page
Enter MOE Exceptions
Switch to Compliance Report

Please Note: The MOE Eligibility and Compliance reports are populated by WISEdata Finance. In order to accommodate page loading speed, this data is cached nightly by WISEgrants. Changes that are pushed to WISEdata Finance today will appear in the IDEA MOE reports tomorrow.

2023-2024	Local Account	Local Budget	Local Actual
<b>WISEdata Finance Portal - Data Last Received</b>	2/12/2024 3:19:52 PM	2/12/2024 3:19:52 PM	2/12/2024 3:19:51 PM

The dates above represent the last time Fund 27 expenditures and revenue accounts were pushed to WISEdata Finance. If the LEA only pushed Fund 10 accounts, the dates on the IDEA MOE report and WISEdata Finance may not match.

### Voluntary Departure of Special Education Staff

Transitioning from the 2022-2023 school year to the 2023-2024 school year, did any special ed

LEAs may enter data manually or use a template to upload staff departures.

1. Click "Download" to download an Excel file listing the schools.
2. Enter data on the template.
3. Save the file to your computer as a .CSV file.
4. Click "Select File" to find the file on your computer.
5. Click on the file name.
6. Click "Open"
7. Click "Upload" to upload the file. (This may take a few seconds.)
8. Review the data to make sure it is correct.
9. Changes may be made to individual records or the template may be re-loaded.

+ Add Staff
Download Template
Upload Template
Approve

Former Name	Reason for Leaving	Former Salary	Former Benefit
		\$0.00	\$0.00

Student with costly special education services left the LEA or no longer needs the costly

Capital Expenditures

Decrease in the Number of Students with Disabilities Enrolled in the LEA

Assumption of High Cost Revenue

### Add Staff

Former Staff Detail

First Name

Last Name

Reason for Leaving

Former Salary

Former Benefit

Fund

Function

Project Code

Was the position replaced?

IDEA MOE Exception Guidance

# Beginning in June, make sure at least one test will be met

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)
	(\$29,741.30)	(\$72,856.48)	(\$3,371.75)	(\$50,513.82)
	Failed (\$2,562.29)	Failed (\$45,677.47)	Met with Exceptions	Failed (\$23,334.81)

## Whoohoo! But...

It's nice when the comparison years can be next to each other, so if the LEA has any exceptions that qualify - submit them for review. Compliance is already met, but it means that any of those "failed by" tests that are met through exceptions generate a lower threshold going into the next fiscal year.

Test 1: Current Year State/Local Actual Compared to Amounts from Last Year Test 1 was Met				
2022-2023 Actual State / Local Goal: \$473,277.37				
Progress toward goal: 139.41% (over by \$186,527.38)				
		State/Local Cost	Less Revenue	Actual State/Local
Current Year:	2022-2023	\$659,963.59	\$158.84	\$659,804.75
Last Year Met:	2021-2022	\$552,522.71	\$10,225.69	\$542,297.02
			Difference:	\$117,507.73

If it looks like Test 1 is going to go way over the required amount, double check that all federal IDEA formula funds are being utilized. If not, consider moving allowed costs from local to the IDEA formula grants, in order to maintain a lower threshold.

In the example above, the LEA increased its threshold by almost \$200,000.

## Items to consider moving TO the grant at year end

- 👍 Look for costs coded to Project 019 that do not have a project code of 382, 383, or 386. Items like non-capital equipment, supplies, professional development, employee travel, etc., are all safe bets to move.
  - Any object 38X with function 436000 should remain as Project 019
- 👍 Moving state aidable costs (Project 011) to the IDEA formula grant means that instead of getting 29 cents on the dollar, the LEA will get 100 cents on the dollar AND will have a lower operating transfer from Fund 10.
  - Consider moving volatile costs like substitute teachers / paraprofessionals
  - Specialized transportation is always a safe move

## Items to consider moving TO the grant at year end

- 👍 CESA costs (Object 386) that are non-state aidable, such as those coded to:
  - 221300 / 264400 - Professional Development
  - 223390 - Special Education Support
    - Which would include technology services, such as SEEDS
- 👎 Avoid moving any costs that were also submitted for SBS billing (such as S/L).
  - Costs that are used for the Medicaid Staffing report can be moved to the grant, just inform the third-party biller of the change in staff funding sources.
- 👎 Avoid private vendor contracts for instruction or related services unless it is known that the vendor has valid DPI licensure.

## Items to consider moving FROM the grant at year end

- 👍 Look for costs currently on the grant that are eligible for state special education categorical aid - moving them to Project 011 means the LEA will at least receive some outside revenue for the costs.
  - Hold off making a final claim for IDEA formula funds until all possibilities have been exhausted:
    - Exceptions submitted
    - Verify all WISEdata Finance data is pushing correctly
    - Verify all coding is correct (all expenditures have a recognized project code)
  - Reduce the final claim by the amount needed to pass one of the four tests; make sure the ledger is updated to reflect the cost is locally funded and no longer grant funded.

## Additional Technical Assistance

📞 I'm happy to meet and discuss IDEA Maintenance of Effort!

Through my bookings site (also listed on the IDEA MOE Compliance report), we can discuss:

- Projections for FY 2023-2024 compliance
- Double-checking the figures being pushed to WISEdata Finance
- What qualifies for an exception
- Long-term planning for Fund 27 when decreases in expenditures is expected in future years.