IDEA MOE

1

OVERVIEW:

MAINTENANCE OF EFFORT

IDEA / SPECIAL EDUCATION

Entitlement funds under IDEA are awarded on a non-competitive basis for programs and services to students with disabilities

Preschool (PS)

Provides funds for special education services to children ages 3 to 5.

Flow-through (FT)

Provides funds for special education services to children ages 3 to 21.

Types of IDEA Entitlement Grants

Definition

M

O

E

- Requirement that a certain level of state and local funding is maintained from year to year.

- Different rules depending on the federal program.

- Analysis of program expenditures not funded with grants.

IDEA MOE Regulations

IDEA requires that LEAs must budget and expend the same amount of local funding for special education and related services as it expended in the previous fiscal year. (34 CFR §300.203)

Special Education Accounting

To demonstrate compliance, an LEA must use the DPI-assigned accounting structure to identify special education expenditures and what type of funds were used to pay for the expenditures.

Fund 27 — All costs related to the provision of special education services are coded to this fund, regardless of how the costs are paid.

Project 011 — Costs that are eligible for state categorical aid reimbursement (salaries, transportation) are tagged with this project code.

Project 019 — Costs that are **not** eligible for state categorical aid reimbursement and also not grant funded are tagged with this project code.

Project 340 — Costs that are reimbursed with federal IDEA entitlement dollars (flow-through and preschool) are tagged with this project code.

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

Four Possible Ways to Pass MOE

An LEA needs to only meet ONE of the following comparison tests:

1) At least the same total combination of local and state funds were expended as the last year the LEA expended the most local and state funds on special education activities.
   - Projects 011, 019, 091 and 092 less certain revenues

2) At least the same amount of local funds were expended as the last year the LEA expended the most local funds on special education activities.
   - Fund 10 to 27 transfer

Four Possible Ways to Pass MOE

3) At least the same student per capita amount from local and state funds were expended as the last year the LEA expended the most local and state funds on special education activities.

   ✗ Calculation from test **1** divided by fiscal year's October 1 Child Count (pulled from WISEdata snap shot)

4) At least the same student per capita amount from local funds were expended as the last year the LEA expended the most local funds on special education activities.

   ✗ Fund 10 to 27 transfer (test 2) divided by fiscal year's October 1 Child Count (pulled from WISEdata snap shot)

OSEP Clarification – September 2013

Regulations state: "as it expended in the *previous fiscal year*"

Use the previous fiscal year as a comparison, *only* if in the previous year the LEA spent the same or more than it did in the second preceding year

Instead of saying 'previous fiscal year' we'll say 'last year met'

Exceptions for Lowering MOE

o Voluntary departure or departure for just cause of special education personnel.

o Decrease in enrollment of students with disabilities.

o A student with exceptional special education costs moves out of the district, ages out, or no longer needs the program.

o The purchase of costly capital, such as a special education vehicle, is paid out.

o The assumption of the student's program costs by Wisconsin's special education high cost aid for a student with a disability.

o The 50% Rule (only if LEA receives an increase in flow-through funds).

Utilizing MOE Exceptions

- Multiple exceptions may apply:

  $75,000 in exceptions:

  - $20,000 - decrease in the number of students with disabilities

  - $40,000 in staff retirement costs

  - $15,000 tied to an individual student who graduates

- If exceptions are approved, LEA maintains the new reduced MOE expenditure level.

IDEA Regulation Comments on §300.204

OSEP Letter to White

Specifically states that savings due to the negotiated reduction in staff benefits did not qualify as an exception.

COST SAVINGS:
Not allowed as exceptions

Decrease in costs due to:

- Employee contributions to WRS

- Switching health insurance programs

- Changing the OPEB contribution

- Converting to HRA systems

- Position eliminations

- Withdrawal from shared programs

- Transportation contract savings

Local Maintenance of Effort

Eligibility Test	Compliance Test
• Local special education budget amounts compared to a prior year's actual expenditures (last year met)	• Local special education actual current year expenditures compared to a prior year's actual expenditures (last year met)
• Determines whether an LEA is "eligible" to receive the IDEA grant	• Determines whether an LEA is in final compliance with the MOE requirement

How DPI uses existing data to monitor MOE Eligibility & Compliance

Fiscal Data - Budget

PI 1504
Special Education
Budget Report

Submitted to DPI's
School Financial
Services Team

(Due in December
for current fiscal
year)

- LEAs submit all Fund 27 (special education) planned expenses including locally funded and grant funded expenses.

- Usually submitted by the LEA's Business Office.

- Data is used in LEA's MOE calculation to determine IDEA grant eligibility.

Fiscal Data-Expenditures

PI 1505
Special Education
Annual Report

Submitted to DPI's
School Financial
Services Team

(Due in September
for previous fiscal
year)

- LEAs submit all Fund 27 (special education) expenses including locally funded and grant funded expenses.

- Usually submitted by the LEA's Business Office.

- Data is used to determine LEA's state special education categorical aid *and* IDEA MOE compliance.

Child Count Data

WISEdata Snapshot

Data is pushed regularly to WISEdata by the LEA's Student Information System

- October 1 Child Count

- Used to determine a "per capita" expenditure amount for purposes of MOE.

- Used to determine amount for "decrease in students with disabilities" exception.

Testing for Eligibility and Compliance

Web-based MOE Reports

- Accessed through the Special Education web portal.

- Pulls financial data from the 1504 and 1505 special education reports and WISEdata October 1 Child Count.

- Calculates the four MOE tests.

- Allows the LEA to submit exceptions to pass failed tests.

- Allows the LEA to run scenarios to determine future compliance.

MOE Menu Layout

Most Recent Fiscal Year Top of the List

View the Reports

Fiscal Year	Eligibility (Actual to Budget)		Compliance (Actual to Actual)		Exceptions	
	Status	Report	Status	Report	All	Approved
2016-2017 Open	MOE Met	Elig Report	Missing Data	Compl Report	$0	Enter Exceptions
2015-2016 Closed	MOE Met	Elig Report	MOE Met	Compl Report	$67,572	$67,572
2014-2015 Closed	MOE Met	Elig Report	MOE Met	Compl Report	$26,024	$26,024
2013-2014 Closed	MOE Met	Elig Report	MOE Met	Compl Report	$0	Enter Exceptions
2012-2013 Closed	MOE Met	Elig Report	MOE Met	Compl Report	$55,900	$55,900
2011-2012 Closed	MOE Met	Elig Report	MOE Failed	Compl Report	$45,503	$45,503
2010-2011 Closed	MOE Met	Elig Report	MOE Met	Compl Report	$0	Enter Exceptions
2009-2010 Closed	MOE Met		MOE Met	Compl Report		$61,366

Current Status

Access to the Exceptions

Exceptions apply to both Eligibility and Compliance

A

	Test 1	Test 2	Test 3	Test 4
	Maintenance of Effort for Compliance has been met.			
Difference:	($123,039.66)	($115,446.31)	($123,039.61)	($170,993.95)
Per Student:			($1,809.41)	($2,514.62)
MOE Result:	Failed ($2,649)	Met with Exceptions	Failed ($2,649)	Failed ($50,603)

Compliance ▾ | District Home | Exceptions | Admin Refresh

F

Approved Exceptions

Approved Staff Change Exceptions	$86,133.00
Approved Student Leaving Exceptions	$34,257.99
Total Approved Exceptions	$120,390.99

B

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

		State/Local Cost	Less Revenue	Actual State/Local
Current Year:	2016	$717,655.89	$37,384.98	$680,270.91
Last Year Met:	2015	$828,779.77	$25,469.20	$803,310.57
			Difference:	($123,039.66)

C

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

		Local Only Cost
Current Year:	2016	$459,872.65
Last Year Met:	2015	$575,318.96
	Difference:	($115,446.31)

D

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

		Actual State/Local	MOE Child Count	Actual State/Local Per Capita
Current Year:	2016	$680,270.91	68	$10,003.98
Last Year Met:	2015	$803,310.57	68	$11,813.39
		($11,813.39 * 68)	Difference:	($1,809.41)
		$803,310.52	Aggregate Diff:	($123,039.61)

E

Test 4: Current Year Local Only Per Capita Compared to Per Capita from the Last Year Test 4 was Met

		Local Only Costs	MOE Child Count	Local Only Per Capita
Current Year:	2016	$459,872.65	68	$6,762.83
Last Year Met:	2014	$612,311.77	66	$9,277.45
		($9,277.45 * 68)	Difference:	($2,514.62)
		$630,866.60	Aggregate Diff:	($170,993.95)

Compliance Report

In this example, the LEA passed MOE compliance by meeting Test #2 with approved exceptions.

Status of Overall MOE Compliance

Maintenance of Effort for Compliance has been met.			
	Test 1	**Test 2**	**Test 3**	**Test 4**
Difference:	($123,039.66)	($115,446.31)	($123,039.61)	($170,993.95)
Per Student:			($1,809.41)	($2,514.62)
MOE Result:	Failed ($2,649)	Met with Exceptions	Failed ($2,649)	Failed ($50,603)

Status of individual comparisons

Displays a per capita amount AND aggregate

The aggregate amount is the actual "met" or "failed by" amount

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

		State/Local Cost	Less Revenue	Actual State/Local
Current Year:	2016	$2,380,168.19	$262,859.59	$2,117,308.60
Last Year Met:	2014	$2,593,562.70	$343,752.04	$2,249,810.66
			Difference:	**($132,502.06)**

Account #	Account D...	Account #	Account Description	Amount
27E156200100011	Salaries	27R000000346000	SPED Contracted Instruction or Additonal/Excess Cost Tuition-Non-Open Enrollment	$143,070.00
27E156200220011	Social Securi...			
27E156200342011	Employee Tra...	27R000000347000	SPED Additional/Excess Cost Tuition-Open Enrollment or Tuition Waiver	$11,700.00
27E156600100011	Salaries			
27E156600211011	Retirement-E...	27R000000780000	Fed Aid from State Agencies Other Than DPI (include Medicaid & Medicaid Admin Claiming (MAC) funds)	$108,089.59
27E156600212011	Retirement-E...			
27E156600220011	Social Securi...			
27E156600230011	Life Insurance			$262,859.59
27E156600240011	Health Insurance			$60,246.00
27E156600250011	Other Insurance			$369.99
27E158000100011	Salaries			$895,751.46
27E158000100019	Salaries			$17,542.72
27E158000211011	Retirement-Employee's Share Paid by Employer			$51,784.00
27E158000211019	Retirement-Employee's Share Paid by Employer			$1,033.13
27E158000212011	Retirement-Employer's Share			$41,760.13
27E158000212019	Retirement-Employer's Share			$833.09

List of revenue sources used in MOE calculation: http://sped.dpi.wi.gov/files/sped/pdf/moe-E-R-CC.pdf

Medicaid Revenue Coding

Type of Revenue	From Any Fiscal Year
MAC from Forward Health	Fund 10, Source 780
MAC transited through CESA / CCDEB	Fund 10, Source 581
Cost Settlement from Forward Health	Fund 10, Source 780
Cost Settlement from CESA / CCDEB	Fund 10, Source 581

Medicaid Revenue Coding

Type of Revenue	From Current or Immediate Prior Fiscal Year
Interim Billing (Individual Student Billing) from Forward Health	Fund 27, Source 780
Interim Billing (Individual Student Billing) transited through CESA / CCDEB	Fund 27, Source 581

Type of Revenue	Anything Older
Interim Billing from Forward Health	Fund 10, Source 780
Interim Billing through CESA / CCDEB	Fund 10, Source 581

C

2015-16

Test 2: Current Year Local Only Compared to Amounts from Last Year Test 2 was Met		
		Local Only Cost
Current Year:	2016	$1,612,609.68
Last Year Met:	2015	$1,550,685.45
	Difference:	**$61,924.23**

2014-15

Maintenance of Effort for Compliance has been met.			
	Test 1	**Test 2**	**Test 3**	**Test 4**
Difference:	($168,704.12)	($78,210.66)	($287,115.66)	($163,942.35)
Per Student:			($1,595.09)	($910.79)
MOE Result:	Failed ($54,528)	Met with Exceptions	Failed ($172,939)	Failed ($49,766)
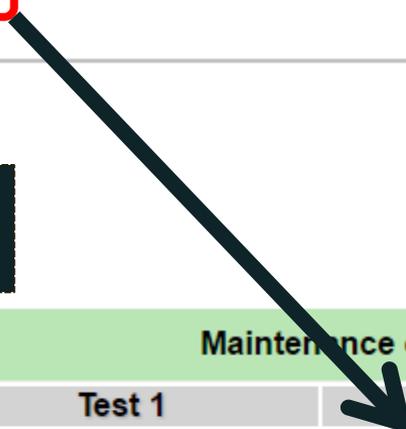
D

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

		Actual State/Local	MOE Child Count	Actual State/Local Per Capita
Current Year:	2016	$2,201,084.13	198	$11,116.59
Last Year Met:	2013	$2,027,642.75	173	$11,720.48
		($11,720.48 * 198)	*Difference:*	**($603.89)**
		$2,320,655.04	*Aggregate Diff:*	**($119,570.91)**

Calculation from Test 1

Test 4: Current Year Local Only Per Capita Compared to Per Capita from the Last Year Test 4 was Met			
	Local Only Costs	MOE Child Count	Local Only Per Capita
Current Year: 2016	$1,614,027.07	198	$8,151.65
Last Year Met: 2013	$1,513,891.56	173	$8,750.82
	($8,750.82 * 198)	*Difference:*	**($599.17)**
	$1,732,662.36	*Aggregate Diff:*	**($118,635.29)**

For both per capita calculation examples, the last year met was 2013. Between 2013 and 2016 there was an increase in students with disabilities.

However, between 2015 and 2016 there was a decrease in students with disabilities. LEAs should get credit for a decrease in students with disabilities between two fiscal year, so...

Automatically Applied Exception

Exception Details: Decreased Enrollment of Students with Disabilities					
	State/Local Cost	Less Revenue	Actual	MOE Child Count	Per Capita
Current Year: 2016	$2,281,750.54	$80,666.41	$2,201,084.13	198	$11,116.59
Prior Year: 2015	$2,239,023.37	$61,910.53	$2,177,112.84	219	$9,941.15
		*Decrease * Per Capita =*	*(21 * $9,941.15) =*	**Exception Amt:**	**$208,764.15**

Approved Exceptions	
Exception for Decreased Enrollment of Students with Disabilities (see below)	$208,764.15
Total Approved Exceptions	**$208,764.15**
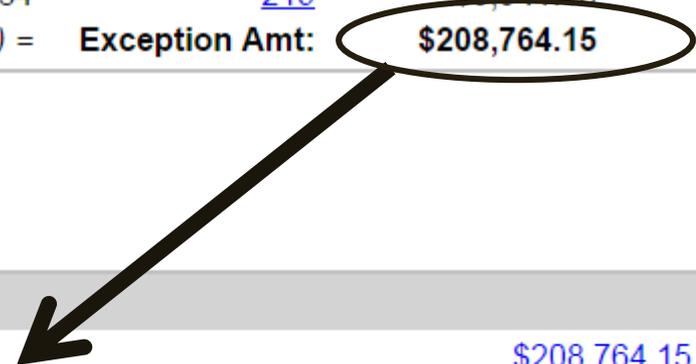
Transition Year – Student Count

- Old open enrollment law:
  - Resident LEA responsible for actual, additional costs of special education and related services.
  - Resident LEA counted student for MOE.
  - No net impact on MOE if nonresident LEA <u>if it billed correctly</u>.

- Current open enrollment law:
  - Nonresident LEA responsible for costs.
  - Nonresident LEA counts students for MOE.
  - MOE impact no different for nonresident LEA than if student had physically moved into the district.

Examples

- Following examples will show impact of OE changes.

- Student(s) with disabilities enrolling from resident District A to nonresident District B.

- Oversimplified – examples assume no changes in either district other than Open Enrollment and other items listed in the example.

Example 1

- Resident district A has 25 students with disabilities.

- Nonresident district B has 75 students with disabilities.

- District A paid $50,000 for aide and transportation costs to District B for open enrolled student.

Resident District A	Nonresident District B

Resident District A

- 25 SwDs
- 011/019: $250,000
- F10 xfer: $200,000

2015-16 MOE Base	
Test 1	$250,000
Test 2	$200,000
Test 3	$10,000/SwD
Test 4	$8,000/SwD

Nonresident District B

- 75 SwDs
- 011/019: $500,000
- F10 xfer: $350,000

2015-16 MOE Base	
Test 1	$500,000
Test 2	$350,000
Test 3	$6,667/SwD
Test 4	$4,667/SwD

Law change transfers cost in 2016-17…

Resident District A

- 24 SwDs
- 011/019: $200,000
- F10 xfer: $150,000

2016-17 MOE Results				
Test	Base	Current	Change	MOE
1	250,000	200,000	-50,000	Excp
2	200,000	150,000	-50,000	Excp
3	10,000	8,333	-1,667	Excp
4	8,000	6,250	-1,750	Excp

Pass all 4 with $50,000 exception for departure of student w/ costly program

Nonresident District B

- 76 SwDs
- 011/019: $550,000
- F10 xfer: $400,000

2016-17 MOE Results				
Test	Base	Current	Change	MOE
1	500,000	550,000	+50,000	Met
2	350,000	400,000	+50,000	Met
3	6,667	7,237	+570	Met
4	4,667	5,263	+596	Met

Example 2

35

- Resident district A has 25 students with disabilities.

- Nonresident district B has 75 students with disabilities.

- District A paid $5,000 for orientation and mobility services to District B for open enrolled student.
  - This amount is less than the flat rate tuition, so would not be eligible for the "exceptionally costly special education" exception.

Resident District A	Nonresident District B

Resident District A

- 25 SwDs
- 011/019: $200,000
- F10 xfer: $150,000

2015-16 MOE Base	
Test 1	$200,000
Test 2	$150,000
Test 3	$8,000/SwD
Test 4	$6,000/SwD

Nonresident District B

- 75 SwDs
- 011/019: $500,000
- F10 xfer: $350,000

2015-16 MOE Base	
Test 1	$500,000
Test 2	$350,000
Test 3	$6,667/SwD
Test 4	$4,667/SwD

Law change transfers cost in 2016-17…

Example 2: 2016-17

Resident District A

- 24 SwDs
- 011/019: $195,000
- F10 xfer: $145,000

2016-17 MOE Results				
Test	Base	Current	Change	MOE
1	200,000	195,000	-5,000	Excp
2	150,000	145,000	-5,000	Excp
3	8,000	8,125	+125	Met
4	6,000	6,042	+42	Met

Pass all 4 w/ $8,000 exception for decreased enrollment

Nonresident District B

- 76 SwDs
- 011/019: $505,000
- F10 xfer: $355,000

2016-17 MOE Results				
Test	Base	Current	Change	MOE
1	500,000	505,000	+5,000	Met
2	350,000	355,000	+5,000	Met
3	6,667	6,645	-22	Fail
4	4,667	4,671	+4	Met

Takeaways

- DPI will grant administrative exceptions for districts that had been billing Open Enrollment consistently with statutes and fail <u>only</u> due to the change in law.

- DPI <u>will not</u> grant exceptions due to the change in law for districts that had not been billing Open Enrollment consistently with statutes.

Accessing the Exceptions Screen

	Test 1	Test 2	Test 3	Test 4
Maintenance of Effort for Compliance has been met.				
Difference:	($183,796.92)	$23,267.67	($302,258.15)	($244,149.50)
Per Student:			($1,280.75)	($1,034.53)
MOE Result:	**Met with Exceptions**	**Met**	**Met with Exceptions**	**Met with Exceptions**

Compliance ▼   District Home   Exceptions

- Special education staff voluntary departure

- Student with costly services left district, aged out or graduated

- Student with costly services has a change in IEP

- Capital expenditures (vehicle purchase, remodeling, etc.)

Voluntary Departure of Special Education Staff – Charged to 011 or 019

First Name: ⎕ *6

Last Name: ⎕

Salary Account: ⎕ - ⎕ - ⎕ - ⎕

Salary Amount: ⎕

Fringe Account: ⎕ - ⎕ - ⎕ - ⎕

Fringe Amount: ⎕

Reason For Leaving*: ⎕ ▼

Note: Layoff of Special Education staff is not a departure due to just cause.
When identifying fringe costs, roll up the 200 000 series when the function is the same.

Save

Did a special ed staff person retire at the end of 2016?

Did a special ed staff person take a job at another LEA during or after 2015-16?

Did a special ed staff person take a job in general ed during or after 2015-16?

Did a special ed staff person retire during 2017 (mid-year)?

Did a special ed staff person take a voluntary paid leave of absence in 2015-16?
Was the position filled in with a substitute? (Net Difference)

Departure of Student (Left LEA, Graduated, or Aged Out) – Costs previously charged to 011 or 019

First Name:		Last Name:	
Birth Date:		Reason For Leaving:	○ Left District ○ Graduated / Aged Out
Account:	[ ] - [ ] - [ ] - [ ]	Amount:	
Description:			

Aggregate cost of the student specific services must be greater than the flat rate general open enrollment tuition ($6,748 in 2015-16)

Review the students with disabilities who graduated, aged out, or left the district in the last two years. Did the student have any of the following costs (charged locally):

- One-on-one Para or Attendant Care Aide (even if just part of the day)
- Specialized Transportation
- Private or public placement (by the IEP team) tuition
- Educational interpreter
- Hearing Impaired or Visually Impaired Teacher

Change of Services in Student IEP – Charged to 011 or 019

First Name:	**Last Name:**
Birth Date:	
Account: ☐ - ☐ - ☐ - ☐	**Amount:**
Description:	

When identifying fringe costs, roll up the 200 000 series when the function is the same.

Save

Aggregate cost of the student specific services that were changed in the IEP must be greater than the flat rate general open enrollment tuition ($6,748 in 2015-16)

Review the students with disabilities who were enrolled in the district in the prior fiscal year. Since that year, have any of the following services for a student changed:

Change in Placement:
- o Transitions out of an off-site early childhood program into Kindergarten
- o Private or public tuition – such as an alternative setting

Student Specific Services:
- o Transportation: student was on an individual route but now is on regular route
- o Student received cochlear implant and no longer needs educational interpreter

Capital Expenditure – Charged to 011 or 019

Account: [ ] - [ ] - [ ] - [ ]   **Cost:** [ ]

Description: [ ]

Select File: [Choose File] No file chosen

Click 'Choose File' to select the required document. Click save to complete the upload.

[Save]

To qualify, the capital expenditure must have a per unit cost of $5,000 or more.

Supporting documentation of cost includes a purchase order, invoice, and voucher for the capital purchase identified.

	Maintenance of Effort for Compliance has been met.			
	Test 1	**Test 2**	**Test 3**	**Test 4**
Difference:	($293,128.15)	($302,641.08)	($145,487.01)	($265,853.77)
Per Student:			($2,273.23)	($4,153.97)
MOE Result:	**Met with Exceptions**	**Met with Exceptions**	**Met with Exceptions**	**Met with Exceptions**

Compliance ▼   District Home   Exceptions

Approved Exceptions	
Approved Staff Change Exceptions	$14,999.07
Approved Student Leaving Exceptions	$65,574.13
Approved Change in Student IEP Exceptions	$52,234.33
Approved Administrative Exceptions	$74,807.01
Exception for Decreased Enrollment of Students with Disabilities (see below)	$147,641.20
Total Approved Exceptions	$355,255.74

DPI-approved exceptions appear in the MOE report (both eligibility and compliance) and change the status of tests from failed to met.

Compliance Report - Passing

In this example, the LEA passed MOE compliance without the need for exceptions because Tests #2 and #4 were met.

Status of Overall MOE Compliance

Maintenance of Effort for Compliance has been met.

	Test 1	Test 2	Test 3	Test 4
Difference:	($1,635.83)	$119,866.42	($152,628.75)	$19,104.00
Per Student:			($872.16)	$109.17
MOE Result:	Failed ($1,636)	Met	Failed ($152,629)	Met

The LEA may wish to add exceptions to pass Test #1, or in future years, the last year met will be a non-preceding year

Status of individual comparisons

Eligibility Report - Passing

In this example, the LEA passed MOE eligibility without the need for exceptions because Tests # 1 and #2 were met.

Status of Overall MOE Eligibility

Maintenance of Effort for Eligibility has been met.				
	Test 1	Test 2	Test 3	Test 4
Difference:	$65,573.62	$85,993.87	($145,154.36)	($72,792.44)
Per Student:			($994.21)	($498.58)
MOE Result:	Met	Met	Failed ($136,190)	Failed ($63,828)

Eligibility Report - Failing

In this example, the LEA failed MOE eligibility and must submit exceptions, change its 1504 SE budget or provide DPI with an assurance that compliance will be met.

Maintenance of Effort for Eligibility has failed. See details below.

	Test 1	Test 2	Test 3	Test 4
Difference:	**($4,070.75)**	**($8,976.13)**	**($4,071.00)**	**($8,976.00)**
Per Student:			**($81.42)**	**($179.52)**
MOE Result:	**Failed ($4,071)**	**Failed ($8,976)**	**Failed ($4,071)**	**Failed ($8,976)**

Eligibility ▼ | District Home | Exceptions

Scenario Calculator

Replace the values below and click recalculate to calculate maintenance of effort. Click reset to restore the actual values.

Child Count	State/Local Cost	Revenue	Local Only Cost		
50	$268,792.00	$15,000.00	$177,707.00	Recalculate	Reset

Change the numbers to recalculate the four tests

Eligibility Report – Passing due to Child Count Scenario Change

Maintenance of Effort for Eligibility has been met.

	Test 1	Test 2	Test 3	Test 4
Difference:	($4,070.75)	($8,976.13)	$1,086.26	($5,242.34)
Per Student:			$22.17	($106.99)
MOE Result:	Met with Exceptions	Failed ($3,819)	Met	Failed ($85)

Eligibility ▼ | District Home | Exceptions

Approved Exceptions

Exception for Decreased Enrollment of Students with Disabilities (see below) $5,157.26

Total Approved Exceptions $5,157.26

Scenario Calculator

Replace the values below and click recalculate to calculate maintenance of effort. Click reset to restore the actual values.

Child Count	State/Local Cost	Revenue	Local Only Cost		
49	$268,792.00	$15,000.00	$177,707.00	Recalculate	Reset

A decrease of even one student has a huge impact on the MOE calculation results.

Despite Exceptions, Failing MOE

Failing Eligibility Test	Failing Compliance Test
• LEA may not receive an IDEA allocation for fiscal year tested. • May continue to access any carryover funds from previous year.	• LEA must repay an amount equal to the short-fall. • Must use LOCAL funds for repayment. • Possible single audit finding.

Failing MOE Compliance

- Expenditure levels are not "reset" – the last year met will be the last year the LEA passed one of the comparisons.

- Changes to the immediate prior fiscal year ends September 30. Always. Shifting funds previously claimed under the grant to local funds must be done prior to September 30.

Understand Where Expenses Are Coded

- Has there been analysis done of how expenses are being coded, or is it a practice of "always done that."

- Are IDEA funds being carried over from year to year, or used on non-essential items, while the local special education costs are inflating?

- When unplanned expenditures arise, how is where the costs charged examined?

Understand Why Effort Was Reduced

- Plan ahead – understand the "why" if local costs are going to decrease.

- If the "why" doesn't include allowable exceptions, develop long-term plans.
  - Move special education costs off IDEA grant to local to boost level back up to required amount.
  - Use the freed-up IDEA funds on collaborative initiatives!
    - Coordinated Early Intervening Services
    - Title I Schoolwide Set-Aside
    - Professional Development or Tuition Reimbursement

Technical Assistance

IDEA MOE Technical Assistance Page

http://dpi.wi.gov/sped/educators/fiscal/maintenance-of-effort

To review your Maintenance of Effort eligibility status with Rachel Zellmer, please contact Marge Schenk at marjorie.schenk@dpi.wi.gov. She will schedule a conference call time.