

# IDEA MOE

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## OVERVIEW:

MAINTENANCE OF EFFORT

IDEA / SPECIAL EDUCATION

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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

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## 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

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## IDEA MOE Regulations

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- SEA – IDEA prohibits a state from reducing state financial support for special education below the amount of that support for the preceding fiscal year. (34 CFR §300.163)
- LEAs – IDEA requires that LEAs must budget and expend the same amount of local funding for special education as it expended in the previous fiscal year. (34 CFR §300.203)

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## Four Possible Ways to Pass MOE

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- 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

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## Four Possible Ways to Pass MOE

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- 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 MOE child count (pulled from ISES)
- 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 MOE child count (pulled from ISES)

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## 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’**

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## Exceptions for Lowering MOE

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- Voluntary departure or departure for just cause of special education personnel.
- Decrease in enrollment of students with disabilities.
- A student with exceptional special education costs moves out of the district, ages out, or no longer needs the program.
- The purchase of costly capital, such as a special education vehicle, is paid out.
- The assumption of the student's program costs by Wisconsin's special education high cost aid for a student with a disability.
- The 50% Rule

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## Utilizing MOE Exceptions

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- Multiple exceptions may apply:  
**\$75,000 in exceptions:**
  - ✦ \$20,000 - decrease in the number of students with disabilities
  - ✦ \$40,000 staff retirement
  - ✦ \$15,000 tied to individual student who graduates
- If exceptions are approved, LEA maintains the new reduced MOE expenditure level

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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 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

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## Local Maintenance of Effort

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### **Eligibility Test**

- Local special education budget amounts compared to a prior year's actual expenditures (last year met)
- Determines whether an LEA is "eligible" to receive the IDEA grant

### **Compliance Test**

- Local special education actual current year expenditures compared to a prior year's actual expenditures (last year met)
- Determines whether an LEA is in final compliance with the MOE requirement

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**How DPI uses existing data to monitor MOE Eligibility & Compliance**

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<p><b>Fiscal Data - Budget</b></p> <p>PI 1504 Special Education Budget Report</p> <p>Submitted to DPI's School Financial Services Team</p> <p>(Due in December for current fiscal year)</p>	<ul style="list-style-type: none"> <li>• LEAs submit all Fund 27 (special education) planned expenses including locally funded and grant funded expenses.</li> <li>• Usually submitted by the LEA's Business Office.</li> <li>• Data is used in LEA's MOE calculation to determine IDEA grant eligibility.</li> </ul>
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<p><b>Fiscal Data-Expenditures</b></p> <p>PI 1505 Special Education Annual Report</p> <p>Submitted to DPI's School Financial Services Team</p> <p>(Due in September for previous fiscal year)</p>	<ul style="list-style-type: none"> <li>• LEAs submit all Fund 27 (special education) expenses including locally funded and grant funded expenses.</li> <li>• Usually submitted by the LEA's Business Office.</li> <li>• Data is used to determine LEA's state special education categorical aid <b>and</b> IDEA MOE compliance.</li> </ul>
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<p><b>Child Count Data</b></p> <p>Individual Student Enrollment System (ISES)</p> <p>Submitted to DPI's Data Management &amp; Reporting Team</p>	<ul style="list-style-type: none"> <li>• October 1 Child Count</li> <li>• Looks at an LEA's "financial" responsibility for the student</li> <li>• Used to determine a "per capita" expenditure amount for purposes of MOE</li> <li>• Used to determine amount for "decrease in students with disabilities" exception</li> </ul>
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Testing for Eligibility  
and Compliance

## Web-based MOE Reports

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- Accessed through the Special Education web portal
- Pulls financial data from the 1504 and 1505 special education reports and ISES child count information
- Calculates the four MOE tests
- Allows the LEA to submit exceptions if failing all four tests
- Allows the LEA to run scenarios to determine future compliance

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### 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
2014-2015 Open	MOE Met	Elig Report	Missing Data	Compl Report	\$0	Enter Exceptions
2013-2014 Closed	MOE Met	Elig Report	MOE Met	Compl Report	\$85,504	\$85,504
2012-2013 Closed	MOE Met	Elig Report	MOE Met	Compl Report	\$165,209	\$165,209
2011-2012 Closed	MOE Met	Elig Report	MOE Failed	Compl Report	\$9,025	\$9,025
2010-2011 Closed	MOE Met	Elig Report	MOE Met	Compl Report	\$77,103	\$77,103
2009-2010 Closed	MOE Met	Elig Report	MOE Met	Compl Report	\$11,200	\$11,200

Current Status

Access to the  
Exceptions

Exceptions  
apply to both  
Eligibility and  
Compliance

**A**  
**F**  
**B**  
**C**  
**D**  
**E**

Maintenance of Effort for Compliance has been met.				
	Test 1	Test 2	Test 3	Test 4
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](#)

**Approved Exceptions**

Approved Administrative Exceptions	\$280,464.82
Exception for Decreased Enrollment of Students with Disabilities (see below)	\$11,733.34
<b>Total Approved Exceptions</b>	<b>\$302,258.16</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: 2013	\$3,000,602.04	\$286,643.33	\$2,713,958.71
Last Year Met: 2011	\$3,200,345.57	\$410,489.04	\$2,789,856.53
	Difference: (\$183,796.92)		

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

	Local Only Cost
Current Year: 2013	\$1,977,849.50
Last Year Met: 2012	\$1,954,581.83
	Difference: \$23,267.67

**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: 2013	\$2,004,950.01	236	\$11,001.01
Last Year Met: 2011	\$2,987,855.73	222	\$13,102.96
	(\$13,162.36 * 236)	Difference:	(\$1,280.75)
	\$3,100,316.96	Aggregate Diff:	(\$302,258.15)

**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: 2013	\$1,977,849.50	236	\$8,339.72
Last Year Met: 2011	\$2,197,261.25	222	\$9,415.25
	(\$8,416.28 * 236)	Difference:	(\$1,034.53)
	\$2,221,999.00	Aggregate Diff:	(\$244,149.50)

### Compliance Report

In this example, the LEA passed MOE compliance without the need for exceptions because Test #2 was met

Status of  
Overall MOE  
Compliance

Maintenance of Effort for Compliance has been met.					
	Test 1	Test 2	Test 3	Test 4	
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					

Status of  
individual  
comparisons

Displays a per  
capita amount  
AND aggregate  
The aggregate  
amount is the  
actual "met" or  
"failed by" amount

**B**

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

Current Year: 2013	State/Local Cost	Less Revenue	Actual State/Local
Last Year Met: 2011	\$3,089,092.04	\$285,543.23	\$2,804,058.81
	\$3,398,345.57	\$410,489.84	\$2,987,855.73
		Difference:	(\$183,796.92)

Financial Details: State/Local      Financial Details: Revenue Actual 2010-2011

Account #	Account Description	Account #	Account Description	Amount
27E156000100011	Salaries	27R000000347000	Open Enrollment Special Education Tuition From Wisconsin School Districts	\$210,371.65
27F166000000011	Social Security	27R000000349000	Payments for Other Services Provided Wisconsin School Districts	\$16,497.51
27L1660000040011	Employee Travel	27R000000780000	Fed Aid from State Agencies Other Than DPI (includes Medicaid & Medicaid Admin Claiming (MAC) funds)	\$145,181.42
27E166000100011	Salaries	27R000000971000	Refund of Prior Year Payments for Insurance - CSEA	\$38,438.25
27E156000211011	Retirement-Employee's Share Paid by Employer		Microsoft Settlements, Workers Comp Disability	\$110,409.94
27E156000220011	Retirement-Employee's Share Paid by Employer			
27E156000230011	Life Insurance			
27E156000240011	Health Insurance			
27E156000250011	Other Insurance			
27E156000100011	Salaries			
27E168000100019	Salaries			
27F150000211011	Retirement-Employee's Share Paid by Employer			
27E150000211019	Retirement-Employee's Share Paid by Employer			
27E150000212011	Retirement-Employee's Share			
27E150000212019	Retirement-Employee's Share			

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

## Medicaid Revenue – NEW CODING!!

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Beginning with the 2013-14 fiscal year

Type of Revenue	From <u>Any</u> 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

<http://sped.dpi.wi.gov/sites/default/files/imce/sped/pdf/medicaid-coding-ta.pdf>

## Medicaid Revenue – NEW CODING!!

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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

<http://sped.dpi.wi.gov/sites/default/files/imce/sped/pdf/medicaid-coding-ta.pdf>

2012-2013

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

Current Year: 2013	Local Only Cost
Last Year Met: 2012	\$1,977,849.50
	\$1,951,581.93
	Difference: \$26,267.57

2011-2012

Maintenance of Effort for Compliance has been met.

	Test 1	Test 2	Test 3	Test 4
Difference:	(\$192,834.02)	(\$182,679.42)	(\$324,457.61)	(\$276,832.42)
Per Student:			(\$1,369.02)	(\$1,168.07)
MOE Result:	Failed (\$9,577)	Met with Exceptions	Failed (\$141,201)	Failed (\$93,576)

**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: 2013	\$2,804,058.81	236	\$11,881.61
Last Year Met: 2011	\$2,987,855.73	227	\$13,162.36
	(\$183,796.92)		(\$1,280.75)
	\$3,106,316.96	Aggregate Diff	(\$302,258.15)

**Calculation from Test 1**

**Child Count Break Down**

Resident District = Submitting District:	216
Plus Reason Out of District Students:	
Other Resident (REG):	0
Other Submitting (SUBM):	0
Chapter 220 (C220):	1
Tuition Waiver (WAV):	5
Residential Care Center (RCC):	0
<b>Base Total for Both Counts:</b>	<b>222</b>
Add Students Open Enrolled Into District:	31
<b>October 1 Child Count Total:</b>	<b>253</b>
Add Students Open Enrolled Out of District:	5
<b>Maintenance of Effort Child Count Total:</b>	<b>227</b>

**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: 2013	\$1,977,849.50	236	\$8,380.72
Last Year Met: 2011	\$2,137,261.25	227	\$9,415.25
	(\$159,411.75)		(\$1,034.53)
	\$2,221,999.00	Aggregate Diff	(\$244,149.50)

For both per capita calculations, the last year met was 2011. Between 2011 and 2013 there was an increase in students with disabilities. However, between 2012 and 2013 there was a decrease in students with disabilities. LEAs should get credit for a decrease in students with disabilities between two fiscal year, so...

**F**

**Automatically Applied Exception**

**Exception Details: Decreased Enrollment of Students with Disabilities**

	State/Local Cost	Less Revenue	Actual	MOE Child Count	Per Capita
Current Year: 2013	\$3,089,602.04	\$285,543.23	\$2,804,058.81	236	\$11,881.61
Prior Year: 2012	\$3,327,249.40	\$532,227.69	\$2,795,021.71	237	\$11,793.34
					Decrease * Per Capita = (1 * \$11,793.34) =
					<b>Exception Amt: \$11,793.34</b>

**Approved Exceptions**

Approved Administrative Exceptions	\$200,464.82
Exception for Decreased Enrollment of Students with Disabilities (see below)	\$11,793.34
<b>Total Approved Exceptions</b>	<b>\$302,258.16</b>

**G**

**Accessing the Exceptions Screen**

**Maintenance of Effort for Compliance has been met.**

	Test 1	Test 2	Test 3	Test 4
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:	<input type="text"/>	Last Name:	<input type="text"/>
Salary Account:	<input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	Salary Amount:	<input type="text"/>
Fringe Account:	<input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	Fringe Amount:	<input type="text"/>
Reason For Leaving:	<input type="text"/>		

\*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.

- Did a special ed staff person retire at the end of 2014?
- Did a special ed staff person take a job at another LEA at the end of 2014?
- Did a special ed staff person take a job in general ed at the end of 2014?
- Did a special ed staff person retire during 2015 (mid-year)?
- Did a special ed staff person take a voluntary paid leave of absence in 2014?  
Was the position filled in with a substitute? (Net Difference)
- Did a special ed staff person take a voluntary unpaid leave of absence in 2015?  
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:	<input type="text"/>	Last Name:	<input type="text"/>
Birth Date:	<input type="text"/>	Reason For Leaving:	<input type="radio"/> Left District <input type="radio"/> Graduated / Aged Out
Account:	<input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	Amount:	<input type="text"/>
Description:	<input type="text"/>		

Aggregate cost of the student specific services must be greater than the flat rate open enrollment tuition (\$6,635 in 2014-15)

Review the students with disabilities who graduated, aged out, or moved away from the district of residence 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:	<input type="text"/>	Last Name:	<input type="text"/>
Birth Date:	<input type="text"/>		
Account:	<input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	Amount:	<input type="text"/>
Description:	<input type="text"/>		

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

Aggregate cost of the student specific services that were changed in the IEP must be greater than the flat rate open enrollment tuition (\$6,635 in 2014-15)

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:	<input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/>	Cost:	<input type="text"/>
Description:	<input type="text"/>		
Select File:	<input type="button" value="Choose File"/> No file chosen		
<input type="button" value="Click 'Choose File' to select the required document. Click save to complete the upload."/>			
<input type="button" value="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	\$14,889.07
Approved Student Leaving Exceptions	\$65,574.13
Approved Change in Student IEP Exceptions	\$57,234.33
Approved Administrative Exceptions	\$74,807.01
Exception for Decreased Enrollment of Students with Disabilities (see below)	\$147,641.20
<b>Total Approved Exceptions</b>	<b>\$365,265.74</b>

**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)	(\$499.58)
MOE Result:	Met	Met	Failed (\$136,190)	Failed (\$63,828)

**The software will be updated for FY 2015 so Test 3 and Test 4 will look at the immediate prior year if the corresponding Test 1 or Test 2 were met**

**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)

Flagship ▾ 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	\$388,792.00	\$15,000.00	\$177,707.00

**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	\$286,792.00	\$15,000.00	\$177,707.00

Recalculate Reset

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

**Compliance Report – 2r Charter Schools**

2r Charter Schools do not have an easy way to determine local fund source, so we begin by examining Test 1 and Test 3 only

Maintenance of Effort for Compliance has been met.

	Test 1	Test 3
Difference:	\$83,376.74	(\$29,582.55)
MOE Result:	Met	Failed (\$29,583)

Compliance ▾ District Home Exceptions

**Every other part of the MOE process is the same.**

**Despite Exceptions, Failing MOE**

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Failing Eligibility Test	Failing Compliance Test
<ul style="list-style-type: none"> <li>LEA may not receive an IDEA allocation for fiscal year tested.</li> <li>May continue to access any carryover funds from previous year</li> </ul>	<ul style="list-style-type: none"> <li>LEA must repay an amount equal to the short-fall</li> <li>Must use LOCAL funds for repayment</li> <li>Possible single audit finding</li> </ul>

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**Failing MOE Compliance**

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- 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.

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## Special Education/Business Office TOGETHER

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There has never been a time when communication between the special education office and the business office has been more important.

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## Special Education/Business Office TOGETHER

- Are both offices familiar with:
  - DPI's technical assistance?
  - The account numbers used in the calculation?
  - The special education local budget?
  - The child count numbers and their accuracy?
  - The difference between actual financials as compared to the budgeted financials?
  - Any known MOE exceptions?

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## Understand Where Expenses Are Coded

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- 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?

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## Understand Why Effort Was Reduced

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- 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

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## What's Next: LEAs

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- Verify that FY 2015 eligibility is being met (if not, DPI will be making contacts soon)

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## Technical Assistance

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IDEA MOE Technical Assistance Page

[http://sped.dpi.wi.gov/sped\\_grt-moe](http://sped.dpi.wi.gov/sped_grt-moe)

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

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