IDEA MOE

OVERVIEW:

MAINTENANCE OF EFFORT

IDEA / SPECIAL EDUCATION

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(2)Entitlement funds under Preschool (PS) Provides funds for special education services IDEA are to children ages 3 to 5 awarded on a non-Flow-through (FT) competitive Provides funds for special education services basis for to children ages 3 to 21 programs and services to students with disabilities **Types of IDEA Entitlement Grants**

IDEA MOE Regulations



- 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



- 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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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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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 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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Exceptions for Lowering MOE



- Voluntary departure or departure for just cause of special education personnel.
- o 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.
- o The 50% Rule

Utilizing MOE Exceptions



• Multiple exceptions may apply:

\$75,000 in exceptions:

- x \$20,000 decrease in the number of students with disabilities
- × \$40.000 staff retirement
- x \$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



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



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.

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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.

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Child Count Data

Individual Student Enrollment System (ISES)

Submitted to DPI's Data Management & Reporting Team

• October 1 Child Count

 Looks at an LEA's "financial" responsibility for the student

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

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

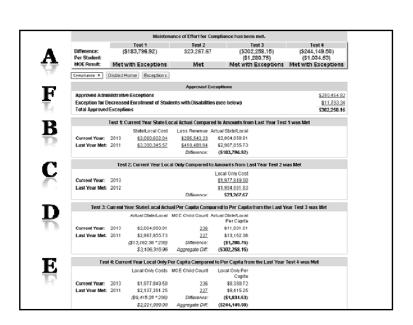
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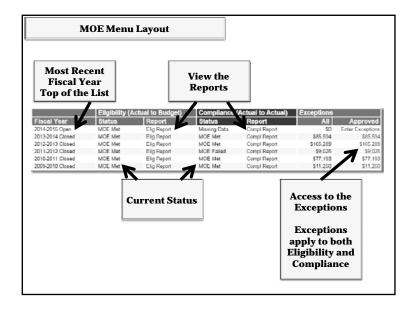
Testing for Eligibility and Compliance

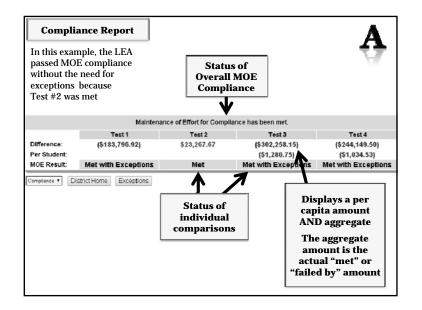
Web-based MOE Reports

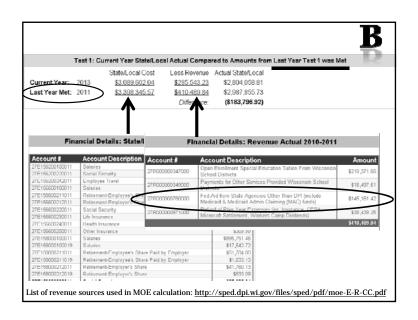


- Accessed through the Special Education web portal
- Pulls financial data from the 1504 and 1505 special education reports and ISES child count information
- Calculates the four MOE tests
- Allows the LEA to submit exceptions if failing all four tests
- Allows the LEA to run scenarios to determine future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

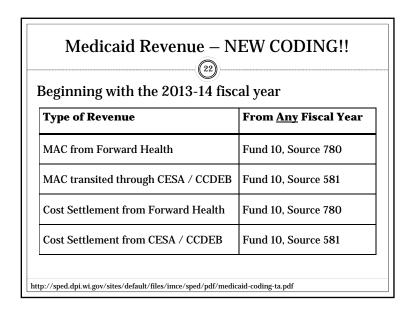


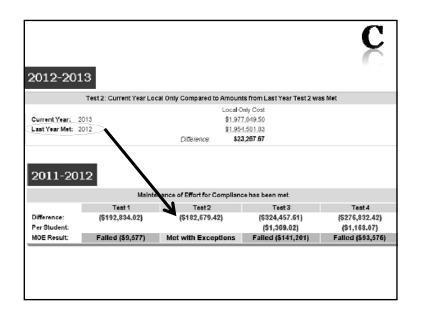


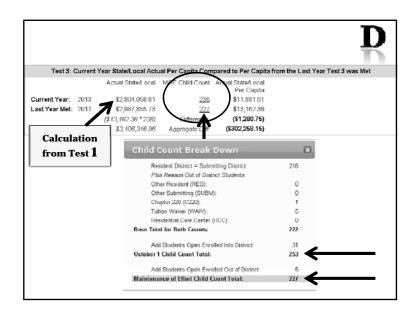


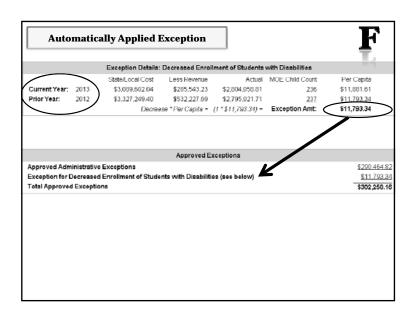


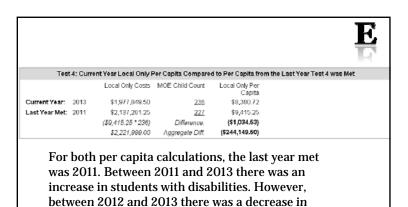
Type of Revenue	From Current or Immediate Prior Fiscal Year				
Interim Billing (Individual Student Billing) from Forward Health	Fund 27, Source 780				
Interim Billing (Individual Student Billing) transited through CESA / CCDEB	Fund 27, Source 581				
Type of Revenue	Anything Older				
Interim Billing from Forward Health	Fund 10, Source 780				
Interim Billing through CESA / CCDEB	Fund 10, Source 581				











students with disabilities. LEAs should get credit

two fiscal year, so...

for a decrease in students with disabilities between

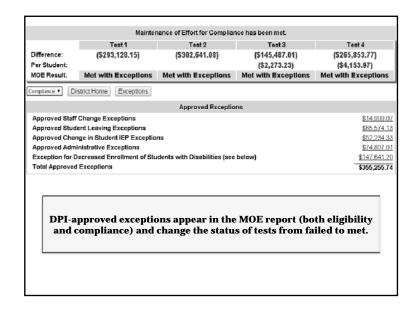
Accessing the Exceptions Screen Maintenance of Effort for Compliance has been met. Test 1 Test 2 Test 3 Test 4 (\$183,796.92) \$23,267.67 (\$302,258.15) (\$244,149.50) Per Student (\$1,280.75)(\$1,034.53) MOF Result: Met with Exceptions Met Met with Exceptions Met with Exceptions Exceptions Special education 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.)

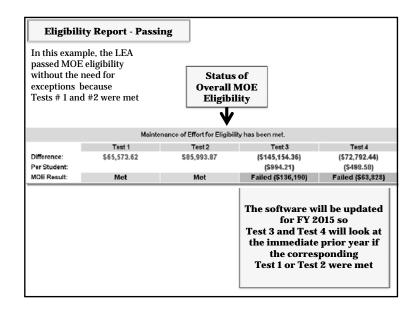
Voluntary Dep	arture of S	Special Educat	ion Staff – Charged	to 011 or 019
First Name: Salary Account:		*1	Last Name: Salary Amount:	
Fringe Account:		1	Fringe Amount:	
Reason For Leaving": "Note: Layoff of Special E When identifying fringe o				Save
Did a special ed Did a special ed Did a special ed	l staff perso l staff perso l staff perso	on take a job in g on retire during on take a volunta	nother LEA at the end general ed at the end of 2015 (mid-year)? ary paid leave of absen ute? (Net Difference)	f 2014?
was the pos	ition inicu	iii witii a sabstit	die: (Net Billereliee)	

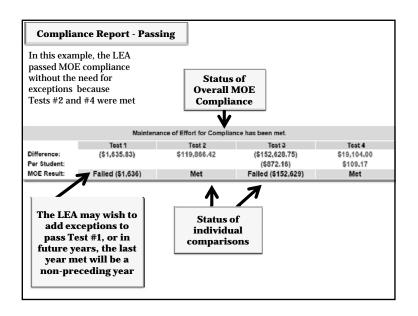
Change of Services in Student IEP – Charged to 011 or 019							
First Name:	C C	Last Name:	0				
Dirth Date:	O						
Account:		Amount:	0				
Description:			٥				
Aggregate c	When Identifying tringe costs, roll up the 200 000 series when the function is the same. Surve Surve Surve Surve						
Review the	han the flat rate open enroll students with disabilities wl Since that year, have any of	no were enrolled i	n the district in the prior				
o Transit	Placement: ions out of an off-site early or or public tuition – such as a	1 0	Ü				
o Transpo	pecific Services: ortation: student was on an t received cochlear implant a						

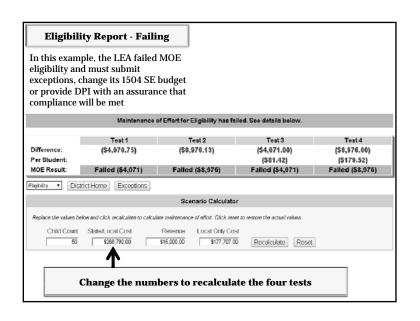
Departure of Student (Left LEA, Graduated, or Aged Out) -Costs previously charged to 011 or 019 First Name: Last Name: Left District Graduated Birth Date Reason For Leaving: Aged Out Account: Amount: Description Aggregate cost of the student specific services must be greater than the flat rate open enrollment 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

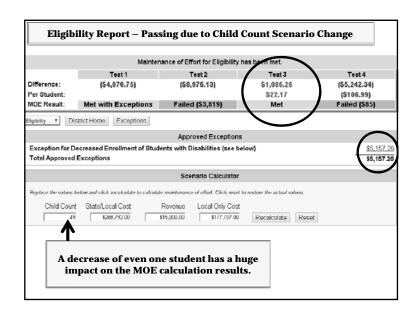
Capital Expenditure – Charged to 011 or 019						
Account: - - Cost:						
Description:						
Select File: Choose File No file chosen						
Click 'Choose File' to select the required document. Click save to complete the upload.						
Save						
To qualify, the capital expenditure must have a per unit cost of \$5,000 or more. Supporting documentation of cost includes a purchase order, invoice, and voucher for the capital purchase identified.						

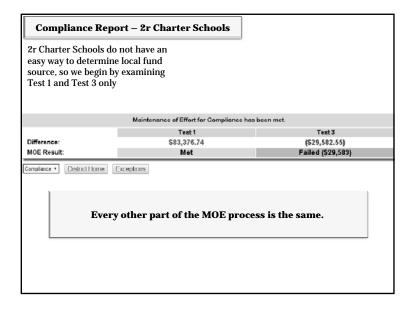


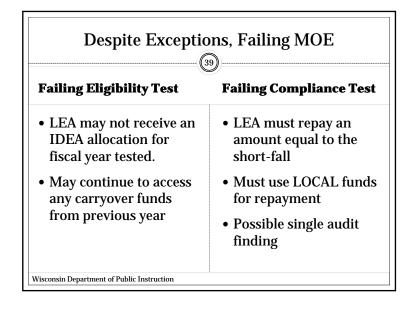


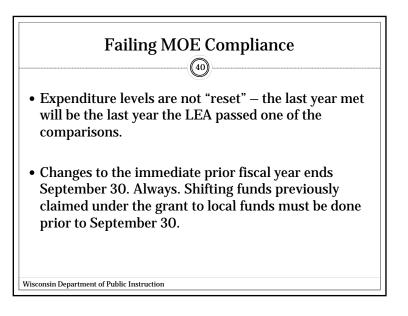












Special Education/Business Office TOGETHER





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

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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?

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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
 - O Use the freed-up IDEA funds on collaborative initiatives!
 - **x** Coordinated Early Intervening Services
 - x Title I Schoolwide Set-Aside
 - **▼** Professional Development or Tuition Reimbursement

What's Next: LEAs



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

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Technical Assistance



IDEA MOE Technical Assistance Page 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. She will schedule a conference call time.