

IDEA MOE

1

OVERVIEW:

**MAINTENANCE OF EFFORT
IDEA / SPECIAL EDUCATION**

Wisconsin Department of Public Instruction

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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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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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IDEA MOE Regulations

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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)

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Special Education Accounting

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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.

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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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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	

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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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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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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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COST SAVINGS: Not allowed exceptions

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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

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	Compliance Test
<ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> 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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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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How DPI uses existing data to monitor MOE Eligibility & Compliance

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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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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

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Testing for Eligibility and 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
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	\$85,594	\$85,594
2012-2013 Closed	MOE Met	Elig Report	MOE Met	Compl Report	\$165,289	\$165,289
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	\$77,193	\$77,193
2009-2010 Closed	MOE Met	Elig Report	MOE Met	Compl Report	\$11,258	\$11,258

Current Status

Access to the Exceptions

Exceptions apply to both Eligibility and Compliance

A

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

F

B

Approved Exceptions

Approved Administrative Exceptions	\$290,464.82
Exception for Decreased Enrollment of Students with Disabilities (see below)	\$11,793.34
Total Approved Exceptions	\$302,258.16

C

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	\$3,089,602.04	\$285,543.23	\$2,804,058.81
Last Year Met: 2011	\$3,398,345.57	\$410,489.84	\$2,987,855.73
		Difference:	(\$183,796.92)

D

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

E

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
	Difference:		(\$1,280.75)
	(\$13,162.36 * 236)		
	\$3,106,316.96	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	\$8,380.72
Last Year Met: 2011	\$2,137,261.25	222	\$9,615.25
	Difference:		(\$1,034.53)
	(\$9,415.25 * 236)		
	\$2,221,999.00	Aggregate Diff:	(\$244,149.50)

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	\$3,089,602.04	\$285,543.23	\$2,804,058.81
Last Year Met: 2011	\$3,398,345.57	\$410,489.84	\$2,987,855.73
		Difference:	(\$183,796.92)

Financial Details: State/Local

Account #	Account Description	Account #	Account Description	Amount
27E156200100011	Salaries	27R000000347000	Open Enrollment Special Education Tuition From Wisconsin School Districts	\$210,371.66
27E15620020011	Social Security	27R000000349000	Payments for Other Services Provided Wisconsin School Districts	\$16,497.51
27E156200342011	Employee Travel	27R000000780000	Fed Aid from State Agencies Other Than DPI (include Medicaid & Medicaid Admin Claiming (MAC) funds)	\$145,181.42
27E156600100011	Salaries	27R000000971000	Microsoft Settlement, Workers Comp Dividends	\$410,489.84
27E156600211011	Retirement-Employee's Share			
27E156600212011	Retirement-Employee's Share			
27E156600220011	Social Security			
27E156600230011	Life Insurance			
27E156600240011	Health Insurance			
27E156600250011	Other Insurance			
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-Employee's Share			\$41,760.13
27E158000212019	Retirement-Employee's Share			\$533.09

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

Compliance Report

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

Status of Overall 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

Medicaid Revenue Coding

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Began with the 2013-14 fiscal year

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

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

Medicaid Revenue 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>

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
	(\$13,162.36 * 236)		Difference: (\$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 (RES):	0
Other Submitting (SUBM):	0
Chapter 220 (C220):	1
Tuition Waiver (WAV):	5
Residential Care Center (RCC):	0
Base Total for Both Counts:	222
Add Students Open Enrolled Into District:	31
October 1 Child Count Total:	253
Add Students Open Enrolled Out of District:	5
Maintenance of Effort Child Count Total:	227

C

2012-2013

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

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)

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
	(\$9,415.25 * 236)	Difference:	(\$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...

Automatically Applied Exception					
F					
Exception Details: Decreased Enrollment of Students with Disabilities					
Current Year: 2013	State/Local Cost	Less Revenue	Actual	MOE Child Count	Per Capita
Prior Year: 2012	\$3,089,602.04	\$285,543.23	\$2,804,058.81	236	\$11,881.61
	\$3,327,249.40	\$532,227.69	\$2,795,021.71	237	\$11,793.34
Decrease * Per Capita = (1 * \$11,793.34) =					Exception Amt: \$11,793.34
Approved Exceptions					
Approved Administrative Exceptions					\$290,484.82
Exception for Decreased Enrollment of Students with Disabilities (see below)					\$11,793.34
Total Approved Exceptions					\$302,268.16

Voluntary Departure of Special Education Staff – Charged to 011 or 019	
First Name:	<input type="text"/>
Salary Account:	<input type="text"/>
Fringe Account:	<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.	
Save	
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)	

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		
<ul style="list-style-type: none"> • 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.) 				

Departure of Student (Left LEA, Graduated, or Aged Out) – Costs previously charged to 011 or 019	
First Name:	<input type="text"/>
Birth Date:	<input type="text"/>
Account:	<input type="text"/>
Description:	<input type="text"/>
Last Name:	<input type="text"/>
Reason For Leaving:	<input type="radio"/> Left District <input type="radio"/> Graduated / Aged Out
Amount:	<input type="text"/>
<p>Aggregate cost of the student specific services must be greater than the flat rate open enrollment tuition (\$6,635 in 2014-15)</p> <p>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):</p> <ul style="list-style-type: none"> • 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 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

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	\$366,266.74

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

Capital Expenditure – Charged to 011 or 019

Account: - - - Cost:
 Description:
 Select 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.

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

 ↓

	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 – 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.

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

Despite Exceptions, Failing MOE

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

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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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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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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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Technical Assistance

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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.

Wisconsin Department of Public Instruction