

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

4

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

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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.

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

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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

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)

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

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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

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

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

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

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

**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**

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

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

Approved Exceptions

Approved Administrative Exceptions	<u>\$290,464.82</u>
Exception for Decreased Enrollment of Students with Disabilities (see below)	<u>\$11,793.34</u>
Total Approved Exceptions	\$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	<u>\$3,089,602.04</u>	<u>\$285,543.23</u>	\$2,804,058.81
Last Year Met: 2011	<u>\$3,398,345.57</u>	<u>\$410,489.84</u>	\$2,987,855.73
		<i>Difference:</i>	(\$183,796.92)

C

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

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

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	<u>236</u>	\$11,881.61
Last Year Met: 2011	\$2,987,855.73	<u>227</u>	\$13,162.36
	<i>(\$13,162.36 * 236)</i>	<i>Difference:</i>	(\$1,280.75)
	<i>\$3,106,316.96</i>	<i>Aggregate Diff:</i>	(\$302,258.15)

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	<u>236</u>	\$8,380.72
Last Year Met: 2011	\$2,137,261.25	<u>227</u>	\$9,415.25
	<i>(\$9,415.25 * 236)</i>	<i>Difference:</i>	(\$1,034.53)
	<i>\$2,221,999.00</i>	<i>Aggregate Diff:</i>	(\$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

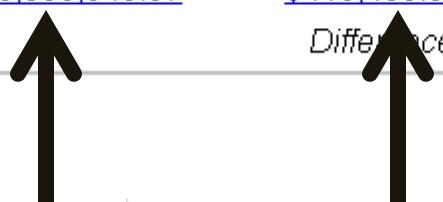


Displays a per capita amount AND aggregate
The aggregate amount is the actual “met” or “failed by” amount



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



Financial Details: State/Local

Financial Details: Revenue Actual 2010-2011

Account #	Account Description	Account #	Account Description	Amount
27E156200100011	Salaries	27R000000347000	Open Enrollment Special Education Tuition From Wisconsin School Districts	\$210,371.66
27E156200220011	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	Refund of Prior Year Expenses (ex. Insurance, CESA, Microsoft Settlement, Workers Comp Dividends)	\$38,439.25
27E156600211011	Retirement-Employee's Share			
27E156600212011	Retirement-Employer's Share			
27E156600220011	Social Security			
27E156600230011	Life Insurance			
27E156600240011	Health Insurance			
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



Medicaid Revenue Coding

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Began 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

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

2012-2013

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

Current Year: 2013

Last Year Met: 2012

Local Only Cost

\$1,977,849.50

\$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)

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	<u>236</u>	\$11,881.61
Last Year Met: 2011	\$2,987,855.73	<u>227</u>	\$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
<i>Plus Reason Out of District Students:</i>	
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

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)	<i>Difference:</i>	(\$1,034.53)
	\$2,221,999.00	<i>Aggregate Diff.</i>	(\$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
E

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	<u>236</u>	\$11,881.61
Prior Year: 2012	\$3,327,249.40	\$532,227.69	\$2,795,021.71	<u>237</u>	\$11,793.34
	<i>Decrease * Per Capita = (1 * \$11,793.34) =</i>			Exception Amt:	\$11,793.34

Approved Exceptions

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

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.*

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)

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.

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

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

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)	<u>\$5,157.26</u>
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	Recalculate	Reset
<input type="text" value="49"/>	<input type="text" value="\$268,792.00"/>	<input type="text" value="\$15,000.00"/>	<input type="text" value="\$177,707.00"/>		

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

Despite Exceptions, Failing MOE

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Failing Eligibility Test

- LEA may not receive an IDEA allocation for fiscal year tested.
- May continue to access any carryover funds from previous year

Failing Compliance Test

- LEA must repay an amount equal to the short-fall
- Must use LOCAL funds for repayment
- Possible single audit finding

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.

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?

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

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.