

SPECIAL EDUCATION ACCOUNTING

CESA 5: Dave Van Spankeren & Derek Sliter

OVERVIEW

- **How to maximize your special education dollars**
 - **Categorical aid / Medicaid vs Grants**
 - **Transfer of service**
 - **High Cost Special Education Aid**
 - **Indirect rate**
- **Talking with your special education director**

PROJECT 011 AIDABLE COSTS

Aidable Costs

- **Licensed Spec Ed Staff: Teachers, Aides, Special Ed Director, Special Ed Specialty Staff and Special Ed Subs.**
- **Special Ed Transportation and Special Ed Unemployment**
- **Purchased Service OT, PT, Speech (Aid Eligible Contracted Services)**

If unsure, look up the cost on the Fund 27 Matrix to see if it's project 011 eligible

PROJECT 011 AIDABLE COSTS

Aidable Costs

Instructional Staff

Special education instructional staff—teachers and aides—are eligible for categorical aid provided they have a valid DPI license for their area and grades of assignment. Instruction must be delivered as required by students' IEPs. Extended school year (ESY) instruction provided during the summer as required by students' IEPs is eligible, but summer school is not. Long-term (45 days or more) substitute teachers have the same license requirements as permanent teachers. Short-term (less than 45 days) substitute teachers are eligible with any valid DPI educator license.

PROJECT 019 COMMON COSTS

Project code 019 - Non Aidable or Aid from Others

- **Non-licensed Special Ed Staff - Special Ed Clerical**
- **Payment to CESA or Another School District Purchased Service SPED Contracted Instruction, OT, PT, ect.**
- **Purchase Service - Medicaid Claim provider**

AUDIENCE QUESTION

What are some common costs you have coded to project 019?

Why do you claim those costs in project 019 vs the grant? MOE?

IDEA FEDERAL GRANTS

Project 341/347 Suggested Expenditures Allowable Cost

- [SPED Allowable Costs DPI Guidance Page](#)
- [Guide](#)

Special Ed Classroom Supplies, Non-capital, Assistive Technology based on IEP, IEP Software, Private Special Ed Tuition, field trips.

Act 221

Positions authorized by legislature to have a portion of their costs automatically covered by Special Education Categorical Aid
If you aren't coding costs by the allowed percentages to Fund 27, your district is missing out on being reimbursed on those costs. Nurse 29%, Social Worker 59%, Psychologists 84%, School Counselors 10%

[Act 221 DPI Guidance](#)

HIGH COST SPEC ED AID

Cost over \$30,000 per child is eligible for extra aid

- **201 out of 421 districts claimed this aid in 22-23**
- **Average aid amount was \$56,911 per district**
- **Additional aid is only paid on local project**
- **011/019 coded expenses.**
- **Due March 11, 2024**

<https://dpi.wi.gov/sfs/aid/special-ed/high-cost>

TURN AND TALK

Quick discussion with your neighbor on some common items you claim on the IDEA and Preschool grants.

Why do you claim those costs versus other costs?

EXAMPLE

Speech and Language Pathologist

\$100,000 District Employee who is serving Medicaid eligible students as part of their Speech and Language caseload

EXAMPLE

Speech and Language Pathologist-156600

1. Project 019

a. \$0 returned

2. Project 011

a. \$33,000 returned (categorical aid \$100,000 * estimated 33% reimbursement rate by DPI)

b. \$10,000 returned (hypothetical medicaid billing)

3. 341 - Idea Grant Shy away from this as other grant eligible costs are usually a better fit to maximize aids

EXAMPLE

**Richardson School Students (Behavioral/Autism
Private School Student)
\$100,000 annual cost**

**Acceptable Project Codes: 019,341
019 - Non Aidable Eligible for High Cost
341- Idea Flow Through Grant**

EXAMPLE

Richardson School Student-436000

1. Project 019

- a. **\$0 returned but can be claimed on High Cost Special Education claim**

2. Project 011

- a. **Not eligible combination DO NOT USE!**

3. Project 341

- a. **\$100,000 returned but not able to be claimed on High Cost Special Education**

PUT IN THE GRANT R' NO

Audience Polls - What are generally good costs to put on the IDEA Flow Through special education grant?

- 1. Physical Therapist**
- 2. Special Education Teacher**
- 3. Teacher Aide**
- 4. Special Education Secretary**
- 5. Sub Teacher**
- 6. Tech Ed Teacher**

INDIRECT RATE

Collecting the indirect rate on grants

Additional revenue for Fund 10 paid by the federal government.

Example: Indirect Rate of 5.5% on \$100,000 of #341 expenses creates \$5,500 in revenue for Fund 10.

Build it into the IDEA budgets.

Entry: (D)27E810418000 (C) 10R127418000

TRANSFER OF SERVICE

Working together with your Special Ed Director and Pupil Enrollment Coordinator

- **Look for students who transferred to your school district that have Special Education or EL needs.**
- **Determine the amount of additional cost to your district (1:1 Aide, CESA cost). EC - County Birth-3**
- **This is due early September. Adds revenue to the revenue limit worksheet.**

MAINTENANCE OF EFFORT

Review MOE before you set your IDEA grant budget and before the final claim

Always enter exceptions: High Cost student leaves, Fund 27 staff member resigns/retires, and IEP changes

The goal is to reduce your MOE instead of saying, We Passed and moving on. Wisegrants..Idea..Maintenance of Effort

one LAST REMINDER

- 1. Talk to your Special Education Director regularly, they have the information you will need for a lot of these areas**
- 2. Maximizing special ed funding helps the special ed department and helps the district overall**

QUESTIONS?

THANK YOU!

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