



Wisconsin  
Department of Health Services

# **Birth to 3 Program Calendar Year (CY) 2021 Fiscal Reconciliation Process**

**Birth to 3 Program Teleconference  
February 17, 2022 11 a.m.-12:30a.m.**



# **Birth to 3 Program CY 2021 Fiscal Reconciliation Agenda**

- Purpose of Fiscal Reconciliation
- Fiscal Reconciliation Process
- Fiscal Reconciliation Report Walkthrough
- Maintenance of Effort Requirement
- Final Allowable Expenses
- Reconciliation Timeline
- Final Summary Report



## **Purpose of the Birth to 3 Program Fiscal Reconciliation**

The purposes of the Birth to 3 Program reconciliation are to:

- Reconcile each county's final Birth to 3 Program CY 2021 reported expenses with activity reported to the Community Aids Reporting System (CARS) for the Birth to 3 Program Profiles 550 and 552.
- Evaluate if each county meets its annual Maintenance of Effort (MOE) amount.
- Determine the county's CARS profile final payable expenses.



## Birth to 3 Program CY 2021 Reconciliation Process

- Counties are required to complete the County Birth to 3 Program Fiscal Reconciliation Report form F-00388.
- The form is located at:  
<https://www.dhs.wisconsin.gov/forms/f0/f00388.xlsx>
- The CY 2021 Birth to 3 reconciliation excel report is formatted the same as the report used for the Birth to 3 Program reconciliation in CY 2020.



# Fiscal Reconciliation Report Walkthrough

- Counties enter Birth to 3 Program contact information, into *Appendix A – Contact Information*. An authorized signature and date is required in this tab for the reconciliation form to be finalized.
- The *Appendix B - Reconciliation* tab is where counties report County Birth to 3 Program incurred expenses and corresponding revenue sources.
- Instructions to complete *Appendix B* are in *Appendix D*.



## Fiscal Reconciliation Report Walkthrough

- F-00388 includes an *Appendix C – Provider Revenue* tab. This tab consolidates county reported provider revenues.
- Counties are expected to gather Birth to 3 Program revenues from every county contracted provider and report it in *Appendix C*. Providers reporting \$0 in revenues are to be included.
- DHS may review Medicaid claims data as part of the Birth to 3 Program reconciliation process.



## Maintenance of Effort

- The Federal Office of Special Education Programs (OSEP) requires DHS to assure that the state and local funds budgeted and expended under the *Individuals with Disabilities Act (IDEA) Part C – Early Intervention Services* are at least equal to the total amount of funds actually expended for early intervention services in the most recent preceding fiscal year.
- DHS sets a similar requirement for counties which is the county Maintenance of Effort (MOE).



## Maintenance of Effort, cont'd

- DHS gathers the local (county) funds portion for the DHS MOE from the information reported in the County's reconciliation report.
- The DMS Numbered Memo 2022-02: Maintenance of Effort Requirements for Wisconsin Birth to 3 Program describes the MOE requirement for counties:  
<https://www.dhs.wisconsin.gov/dms/memos/num/2022-02.pdf>





## **Maintenance of Effort, cont'd**

The following County Birth to 3 Program revenues are considered local funds and apply toward a county's MOE:

- Community Aids
- County Funds
- Revenues from Medicaid
- Revenues from Private Insurance
- Parental Cost Share
- Other Funds



## Maintenance of Effort, cont'd

- An adjustment to the County's Birth to 3 Program allocation (CARS Profile 550 or 552) is made when the county's total local funds amount is less than the county MOE requirement.
  - the CARS Profile 550 or 552 allocation is decreased by the difference between the MOE and total local funds
- When county total local funds are greater than or equal to the county MOE requirement there is no adjustment to the CARS Profile 550 or 552 allocation amount.



## Final Allowable Expenses – Revenue Types

- Two categories of revenue are reported by counties.
  - Non-county controlled revenue
    - Medicaid
    - Private insurance
    - Cost share
    - Other
  - County controlled revenue (available for final allowable CARS expenses)
    - Birth to 3 Program Allocation
    - Community Aids
    - County Funds



## Final Allowable Expenses - CARS

- The County CARS Profile 550 contract to date activity is adjusted to align with the county final allowable expenses reported in *Appendix B*.
- The county final allowable expenses equal the total county reported expenses less their non-county controlled revenues.
- The final allowable CARS Profile 550 expenses exceeding the County's allocation amount will roll to the County's Basic County Allocation (BCA) through CARS.



## Final Allowable Expense - CARS

- The Local Public Health Department Birth to 3 Programs' CARS Profile 552 contract to date activity is adjusted to align with the final allowable expenses reported by the counties in *Appendix B*.
- The final allowable CARS Profile 552 expenses exceeding the allocation amounts are the responsibility of the Local Public Health Departments per their grant agreement with DHS.



## CY 2021 Reconciliation Timeline

- **March 25, 2022:**  
Final CY 2021 Community Aids Reporting System (CARS) expense reports due.
- **April 8, 2022:** CY 2021 reconciliation packets are due to:  
[DHSB23Fiscal@dhs.wisconsin.gov](mailto:DHSB23Fiscal@dhs.wisconsin.gov)
- **April 15, 2022:**  
Unreconciled CY 2021 CARS expenses available on CARS report 610 (subject to change).
- **May/June 2022:**  
Final reconciliation summaries are sent to counties.



## **CY 2021 Final Reconciliation Summaries**

- MOE calculations and contract adjustments (if applicable).
- CARS final allowable expense calculations (total expenses less non-county controlled revenues).
- County Final payable amounts after allocations are applied.



## Final Reconciliation Summaries – cont'd

- Counties are requested to sign, date and return the final summary to indicate the county agrees with the reconciliation results.
- If the county disagrees with the final summary they are requested to make corrections on the summary and return to DHS for review.





## Question and Answer Session

Please submit questions and comments via Zoom chat  
or  
ask questions through the conference call line  
when prompted by staff.

You can may also reach DHS fiscal staff at  
[DHSB23Fiscal@dhs.wisconsin.gov](mailto:DHSB23Fiscal@dhs.wisconsin.gov).