



WISCONSIN DEPARTMENT
of HEALTH SERVICES

Birth to 3 Program Fiscal Reconciliation Process

Bureau of Fiscal Accountability and Management (BFAM)

To protect and promote the health and safety of the people of Wisconsin

Birth to 3 Reconciliation Agenda

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

Purpose of the Birth to 3 Fiscal Reconciliation

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

- Reconcile each county's final annual Birth to 3 Program reported expenses with activity reported to the Grant Enrollment Application and Reporting System (GEARS) for the Birth to 3 Program Profiles 550 and 552.
- Evaluate if each county meets its annual Maintenance of Effort (MOE) requirement.
- Determine the county's final payable expenses in GEARS.

Birth to 3 Program Reconciliation Form

- Counties are required to report their Birth to 3 Program expenses using the County Birth to 3 Program Fiscal Reconciliation Report form (F-00388).
- The form can be found in the DHS Forms Library at:
<https://www.dhs.wisconsin.gov/forms/f0/f00388.xlsx>

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 private 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 also 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 maintains a similar requirement for counties, which is the Birth to 3 county Maintenance of Effort (MOE).

Maintenance of Effort (cont.)

- DHS gathers the local (county) funds portion for the Birth to 3 MOE from the information reported in the County's reconciliation report.
- For more information on the county MOE requirement, please refer to [DMS Numbered Memo 2022-02: Maintenance of Effort Requirements for Wisconsin Birth to 3 Program](#)

Maintenance of Effort (cont.)

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.)

- An adjustment to the County's Birth to 3 Program allocation (GEARS Profile 550 or 552) is made when the county's total local funds amount is less than the county MOE requirement. The GEARS 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 GEARS 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 GEARS expenses)
 - Birth to 3 Program Allocation
 - Community Aids
 - County Funds

Final Allowable Expenses - GEARS

- The County GEARS 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 GEARS Profile 550 expenses exceeding the County's allocation amount will roll to the County's Basic County Allocation (BCA) through GEARS.

Final Allowable Expenses - GEARS

- The Local Public Health Department Birth to 3 Programs' GEARS 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 GEARS Profile 552 expenses exceeding the allocation amounts are the responsibility of the Local Public Health Departments per their grant agreement with DHS.

Reconciliation Timeline

- **March 25:**
Final reconciled year GEARS expense reports due.
- **April 8** (subject to slight variation each year):
Completed Birth to 3 county reconciliation forms are due to:
DHSB23Fiscal@dhs.wisconsin.gov
- **April 15** (subject to slight variation each year):
Final unreconciled GEARS expenses for the reconciled year are available on GEARS Report 610.
- **May/June:**
Final reconciliation summaries are provided to counties.

Final Birth to 3 Reconciliation Summaries

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

Final Reconciliation Summaries (cont.)

- 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.

Questions?

Please email DHS fiscal staff at DHSB23Fiscal@dhs.wisconsin.gov with any questions relating to the Birth to 3 Program reconciliation process or Birth to 3 financial operations.