

MOE Money, MOE Problems!

April 29, 2026

10:20 AM to 10:50 AM

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Introductions

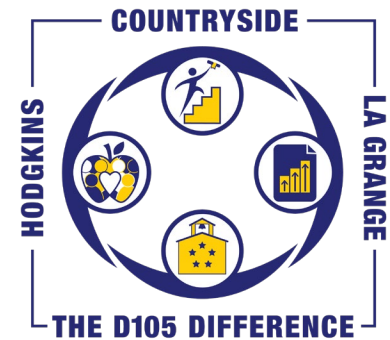
Sarah Lager (Moderator)

- *Assistant Superintendent of Business Services/CSBO
Barrington Community Unit School District 220*



Steven J Smidl (Speaker)

- *Director of Business Services/CSBO
La Grange School District 105*

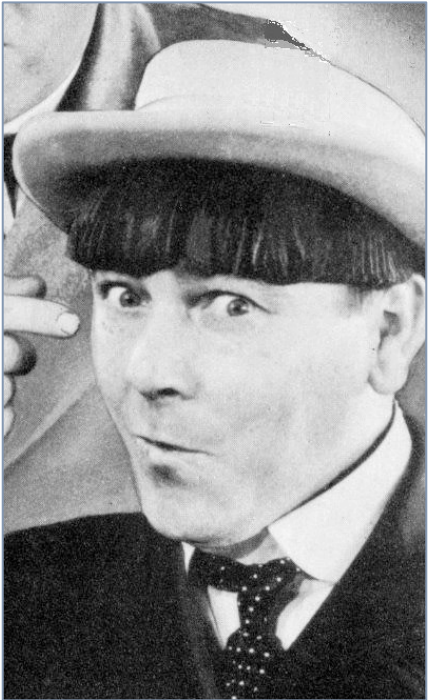


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Who's MOE?



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Objectives

- Understanding Maintenance of Effort (MOE) in terms:
 - Federal Regulations towards IDEA
 - Utilizing your Annual Financial Reports
- Reviewing School District Examples of Eligibility and Compliance
- Properly Planning for the future

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Federal Regulations of MOE

34 CFR § 300.203

Maintenance of Effort

a) Eligibility Standard

- 1) An LEA (school district) is eligible for federal awards (IDEA Part B Grant) if the SEA (ISBE) determines that the budget from the LEA provides at least the same amount from the most recent fiscal year (AFR).

b) Compliance Standard

1. IDEA Funds must not be used to reduce the level of expenditures (supplement vs supplant)
2. A district will not reduce its level of expenditures for the education of children with disabilities from the preceding fiscal year except through § 300.204 & § 300.205

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Federal Regulations of MOE

34 CFR § 300.203

Maintenance of Effort Eligibility

Overview	Activity Period	Amendments	FFATA	Maintenance Of Effort	Program Specific	Budget Pages	PRA- ISBE Specific	Uniform Grant Agreement	Page Lock Control
MOE Eligibility				MOE Compliance					

Maintenance of Effort (MOE) Requirement

[Instructions](#)

MOE Eligibility (Budgeting local or state/local funds for special education services)

Per the 34 CFR 300.203(b), each LEA's eligibility to use IDEA funds is contingent upon verification that the LEA budgets local or state/local funds, for the education of children with disabilities, in the current grant period at least the same total or per capita amount as was expended in the last fiscal year for which records are available (up to 2 years prior), i.e., comparison of final FY 2022 local or state/local special education expenditures to FY 2024 budgeted local or state/local education expenses.

Each district must document in the IDEA grant application MOE eligibility for this fiscal year. All districts should maintain their MOE eligibility documentation at the local level with their grant records.

MOE eligibility is considered met when a district meets one of four MOE criteria OR meets MOE eligibility exceptions.

A. Complete all the fields required below.*

- Provide the FY 2024 state and local per capita expenditure and FY 2024 state and local net expenditures.
- Provide the FY 2026 state and local funds budgeted to meet MOE in FY 2026.
- SAVE THE PAGE. The difference between 2 and 3 is automatically calculated when the page is saved.
- At the beginning of the school year, it is understood that the budgeted amounts are tentative. Many districts have not finalized the budget for this school year, and they are subject to change. It is not essential that the district amend if the amount changes, but amending to change this amount is permissible.

1) 2023-24 State and Local Per Capita*	2) 2023-24 State and Local Net Expenditures*	3) State and Local Funds Budgeted to Meet MOE in FY 2026: This figure is obtained from local records.*	4) Difference Between 3) minus 2). NOTE: negative result requires C. below)
<input type="text" value="23775"/>	<input type="text" value="6300344"/>	<input type="text" value="6400000"/>	<input type="text" value="99656"/>

Federal Regulations of MOE

34 CFR § 300.203

Maintenance of Effort Compliance

Overview	Activity Period	Amendments	FFATA	Maintenance Of Effort	Program Specific	Budget Pages	PRA- ISBE Specific	Uniform Grant Agreement	Page Lock Control
MOE Eligibility				MOE Compliance					

Maintenance of Effort Compliance

[Instructions](#)

Except as provided by law, funds provided under IDEA Part B may not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year. Maintenance of Effort (MOE) worksheets should be completed and the appropriate information provided on [this page](#) before the grant application can be approved.

[Click here for MOE worksheets and instructions](#)

A. Maintenance of Effort Calculations

Enter the Current Year MOE Total Net Expenditures (2023-2024) from the MOE District Report.*

6300344

Enter the Previous Year MOE Total Net Expenditures (2022-2023) from the MOE District Report.*

5678662

Comparison of Current to Previous Year Special Education Net Expenditures

621682

B. Failure to Meet Maintenance of Effort Requirements

If the comparison of current to previous year special education net expenditures is negative, provide an explanation. Exceptions that may be approvable include:

- 1) voluntary departure by retirement or otherwise or departure for just cause of special education or related services personnel;
- 2) decrease in enrollment of children with disabilities;
- 3) termination of obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program; or
- 4) termination of costly expenditures for long-term purchases, such as the acquisition or equipment or the construction of school facilities.

Instruction

Function	Description	AFR Line*
1200	Special Education Programs	8, 221
1225	Special Education Programs (Pre-K)	9, 222
1912	Special Education Programs (K-12 - Private Tuition)	22
1913	Special Education Programs (Pre-K - Private Tuition)	23

* - Reflects AFR FY25 Lines

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Support Services (Pupils & General Administration)

Function	Description	AFR Line*
2140	Psychological Services	41, 239
2150	Speech Pathology & Audiology Services	42, 240
2330	Special Area Administration Services	53, 251

* - Reflects AFR FY25 Lines

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Special Education Pupil Transportation Services

Function	Description	AFR Line*
2550	<u>Pupil Transportation & Claim Reimbursement Report</u>	

Column C, Line 23: Total Costs

Payments to Other Districts & Governmental Units

Function	Description	AFR Line*
4120	Payments for Special Education Programs	81, 138, 193, 280, 304
4220	Payments for Special Education Programs - Tuition	88, 399
4320	Payments for Special Education Programs - Transfers	96, 407

* - Reflects AFR FY25 Lines

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SPECIAL EDUCATION REVENUE (Federal)

Function	Description	AFR Line*
4600	IDEA Preschool Flow-Through	215
4620	IDEA Flow-Through	217
4625	IDEA Room & Board	218

* - Reflects AFR FY25 Lines

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MOE History

- All districts will receive their History of Maintenance of Effort from ISBE between March and May
- Communications come from ISBE's MOE Consultant
 - Pam Jurkoshek, pjurkosh@isbe.net
- Received by:
 - District Special Education Director
 - Special Ed Cooperative Executive Director

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The Goal of MOE

- The goal of any district is to MEET MOE
- Allows districts to complete their upcoming IDEA Consolidation Part B Grant
- If your district did not meet MOE, must identify your district's shortfall

To MEET MOE or NOT MEET MOE

- FY24 Net Expenditures: \$2,000,000
- FY25 Net Expenditures: \$2,400,000
MET MOE by **\$400,000**

- FY24 Net Expenditures: \$2,000,000
- FY25 Net Expenditures: \$1,500,000
NOT MEET MOE by **\$500,000**

MOE History Example: MET MOE

Net Expenditures		MOE	Per Capita		Student Count	
2024-2025	2023-2024	Comparison	2023-2024	2024-2025	2023-2024	2024-2025
13,616,936	12,940,299	676,637	21,214	24,229	610	562

- Member District example that MET MOE
- FY27 > FY26 (IDEA Grant Eligibility)
- Comparing AFR FY25 to FY24
- MOE Comparison is Positive

SPECIAL EDUCATION EXPENDITURES						
Function						
1000	Instruction					\$ 8,077,485
2140	Psychological Services					\$ 354,787
2150	Speech Pathology & Audiology Services					\$ 1,061,145
2330	Special Area Administration Services					\$ -
2550	Special Education Pupil Transportation					\$ 858,713
4000	Payments for Special Education Programs					\$ -
	Other					\$ 4,174,873
TOTAL SPECIAL EDUCATION EXPENDITURES						\$ 14,527,003

Special Education Expenditures							
Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL
8,077,485	354,787	1,061,145	0	858,713	4,174,873		14,527,003

SPECIAL EDUCATION FEDERAL REVENUE						
Function						
4600	Federal Preschool Flow-Through					\$ 894,767
4620	IDEA Room & Board					\$ -
4998	IDEA ARP					\$ 15,300
TOTAL IDEA FEDERAL FUNDS REVENUE						\$ 910,067
SPECIAL EDUCATION NET EXPENDITURES						
				<i>Per Capita</i>		
Current Year Special Education Net Expenditures						\$ 13,616,936
<i>(line 9 minus (-) line 12)</i>				\$ 24,229		
Previous Year Special Education Net Expenditures						\$ 12,940,299
				\$ 21,214		
Comparison of Current to Previous Year Special						\$ 676,637
Education Net Expenditures <i>(line 13 minus (-) line 14)</i>				\$ 3,015		

Net Expenditures		MOE	Per Capita		Student Count	
2024-2025	2023-2024	Comparison	2023-2024	2024-2025	2023-2024	2024-2025
13,616,936	12,940,299	676,637	21,214	24,229	610	562

MOE History: MET MOE Per Capita Increase

FY '27 2024- 2025	Special Education Expenditures								IDEA Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	FT/RB/PS	ARP	TOTAL	2024-2025	2023-2024	Comparison	2023-2024	2024-2025
	5,201,210	521,197	828,560	406,592	772,106	1,325,309		9,054,974	694,046	0	694,046	8,360,928	8,399,005	(38,077)	20,239	21,329

students 415 392

FY '26 2023- 2024	Special Education Expenditures								Federal Funding			Net Expenditures		MOE	Per Capita	
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	IDEA FT/RB	IDEA PS	TOTAL	2023-2024	2022-2023	Comparison	2022-2023	2023-2024
	5,598,243	432,367	857,453	409,131	651,307	1,339,494		9,287,995	839,941	49,049	888,990	8,399,005	8,273,561	125,444	19,108	20,239

Per Capita Increase	
2023-2024	2024-2025
20,239	21,329

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DID NOT MEET MOE?



**YOU NEED TO COMPLETE YOUR
ALLOWABLE EXCEPTIONS**

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MOE History: MOE not met

LaGrange South 105		(LaGrange)		MAINTENANCE OF EFFORT										Met MOE with per capita increase						
April 7, 2026														MOE not met			Met MOE with allowable exceptions			
																	MOE met with positive comparison			
FY '27 2024-2025	Special Education Expenditures								IDEA Federal Funding			Net Expenditures		MOE	Per Capita					
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	FT/RB/PS		TOTAL	2024-2025	2023-2024	Comparison	2023-2024	2024-2025				
	3,352,000	55,978	611,637	0	607,407	1,985,311		6,612,333	377,048		377,048	6,235,285	6,300,344	(65,059)	23,775	22,510				
														# students			265		277	
FY '26 2023-2024	Special Education Expenditures								IDEA Federal Funding			Net Expenditures		MOE	Per Capita					
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL	FT/RB/PS		TOTAL	2023-2024	2022-2023	Comparison	2022-2023	2023-2024				
	3,223,000	73,534	549,431	0	637,762	2,184,168		6,667,895	367,551		367,551	6,300,344	5,678,662	621,682	24,906	23,775				
														# students			228		265	

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Exceptions to MOE

34 CFR § 300.204 - Exception to maintenance of effort

Notwithstanding the restriction in § 300.203(b), an LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any of the following:

- (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- (b) A decrease in the enrollment of children with disabilities.
- (c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child -
 - (1) Has left the jurisdiction of the agency;
 - (2) Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
 - (3) No longer needs the program of special education.
- (d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- (e) The assumption of cost by the high-cost fund operated by the SEA under § 300.704(c).

Exceptions to MOE: TLDR



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Solving Your AFR Puzzle



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Evaluating Districts

- Case studies of districts that DID NOT MEET MOE
 - Understanding the WHY
 - WHAT Exemptions are Allowed
 - HOW to maintain eligibility and compliance

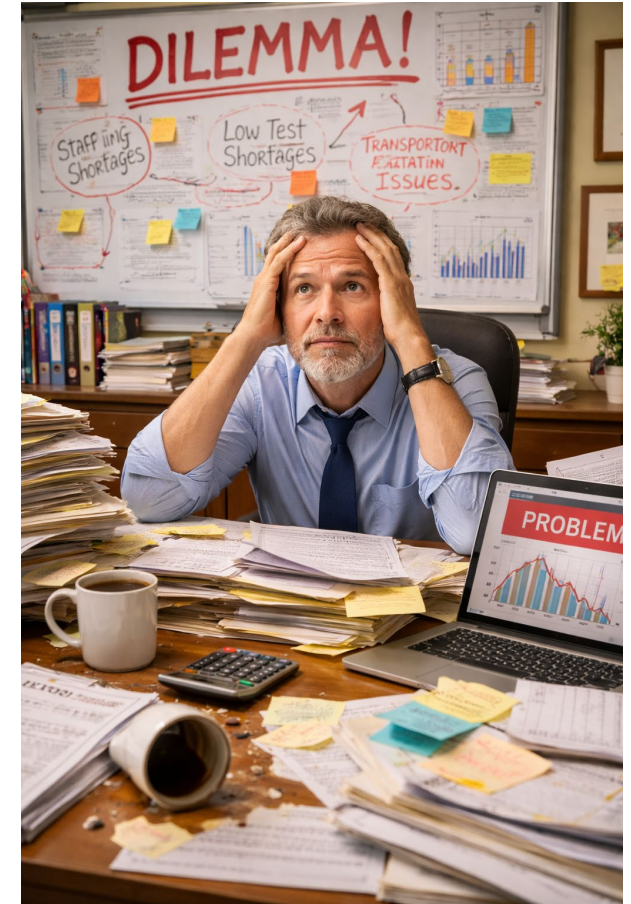
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District A: We Always Met MOE

- Complete Year-over-Year comparison to identify differences
 - Do this annually to identify potential issues
- Meet with Special Education staff to understand differences such as:
 - Reduced Paraprofessional salaries - staffing shortages
 - Reduced Purchased Services - staffing shortages
 - Reduction of Student Services - reduced number of students needing services and reduction of outplaced students being referred
 - Increase to Transportation Claim - how will this play a role in future years



Projecting Your Future MOE

	FY23 AFR	FY24 AFR	FY25 Budget	FY26 Budget	FY27 Budget	FY28 Budget
Instruction	\$ 4,077,446	\$ 3,832,317	\$ 4,833,407	\$ 4,978,409.00	\$ 5,127,761.00	\$ 4,877,761.00
Psych Services	\$ 277,036	\$ 285,328	\$ 312,506	\$ 328,131.00	\$ 360,944.00	\$ 390,944.00
Speech	\$ 241,458	\$ 250,978	\$ 367,969	\$ 386,367.00	\$ 405,685.00	\$ 425,969.00
SPED Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ 726,517	\$ 687,694	\$ 700,000	\$ 742,000.00	\$ 786,520.00	\$ 833,711.00
Payments	\$ 1,508,460	\$ 1,552,888	\$ 1,457,406	\$ 1,380,000.00	\$ 1,390,000.00	\$ 1,410,000.00
Total Expenditures	\$ 6,830,917	\$ 6,609,205	\$ 7,671,288	\$ 7,814,907	\$ 8,070,910	\$ 7,938,385
IDEA Revenue	\$ 303,017	\$ 581,044	\$ 420,804	\$ 440,000.00	\$ 440,000.00	\$ 440,000.00
Net Expenditures	\$ 6,527,900	\$ 6,028,161	\$ 7,250,484	\$ 7,374,907	\$ 7,630,910	\$ 7,498,385
Difference	\$ (311,975)	\$ (499,739)	\$ 1,222,323	\$ 124,423	\$ 256,003	\$ (132,525)

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District B: Common Areas

- Exceptions to Maintenance of Effort form
 - Identifying retirement of staff
 - Identifying the termination of an obligation to provide an exceptionally costly special education program to a child with a disability
 - Moved out of district
 - Aged out



District C: Buses, HR, and SPED, OH MY!

FY '23 2020-2021	Special Education Expenditures							
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL
	20,353,805	705,576	452,008	235,239	3,017,474	1,253,050		26,017,152

FY '22 2019-2020	Special Education Expenditures							
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL
	20,707,353	624,314	429,496	233,673	4,377,758	1,368,044		27,740,638

Federal Funding			Net Expenditures		MOE	Per Capita	
IDEA FT/RB	IDEA PS	TOTAL	2020-2021	2019-2020	Comparison	2019-2020	2020-2021
1,930,012	0	1,930,012	24,087,140	26,305,150	(2,218,010)	24,538	22,139

Federal Funding			Net Expenditures		MOE	Per Capita	
IDEA FT/RB	IDEA PS	TOTAL	2019-2020	2018-2019	Comparison	2018-2019	2019-2020
1,435,488	0	1,435,488	26,305,150	25,605,906	699,244	25,030	24,538

students 1,072 1,088

District C: Buses, HR, and SPED, OH MY!

- The Why
 - Effects of COVID-19 and Instruction
 - Cash Accounting and IDEA Carryover Expenditures
- The What
 - Transportation
 - Capital Outlay
 - Students Graduating/Costs of Programs
 - Staffing
- The How
 - Communicating with departments and maintaining IDEA Expenditures

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District D: -3.2 Million?!?!?!

FY '24 2021-2022	Special Education Expenditures							
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL
	3,881,485	275,728	154,193	-	1,119,384	65,620	-	5,496,410

FY '23 2020-2021	Special Education Expenditures							
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	TOTAL
	3,345,118	254,580	151,941	-	904,137	4,073,947	-	8,729,723

IDEA Federal Funding			Net Expenditures		MOE	Per Capita	
FT/RB/PS	ARP	TOTAL	2021-2022	2020-2021	Comparison	2020-2021	2021-2022
737,761	-	737,761	4,758,649	7,979,880	(3,221,231)	23,130	12,931

IDEA Federal Funding			Net Expenditures		MOE	Per Capita	
FT/RB/PS	ARP	TOTAL	2020-2021	2019-2020	Comparison	2019-2020	2020-2021
749,843	-	749,843	7,979,880	8,270,902	(291,022)	22,722	23,130

District D: -3.2 Million?!?!?!?

- The Why
 - Chart of Accounts Not Matching to Appropriate Function
- The What
 - Work with Auditor and ISBE to create official letter of error
- The How
 - Comparing your chart of accounts with budgeted to actual current and previous year
 - Communicating with auditors on adjustments and corrections

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MOE Commonly Asked What If's

- We miscoded expenditures
 - Billing towards a long-term expense, tuition, or program
 - Staff Member
- We counted Nurses or Social Workers
 - They work exclusively with IEP students

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SPECIAL EDUCATION EXPENDITURES

Function		
1000	Instruction	\$ 5,598,243
2140	Psychological Services	\$ 432,367
2150	Speech Pathology & Audiology Services	\$ 857,453
2330	Special Area Administration Services	\$ 409,131
2550	Special Education Pupil Transportation	\$ 651,307
4000	Payments for Special Education Programs	\$ 1,339,494
	Other	\$ -
9.	TOTAL SPECIAL EDUCATION EXPENDITURES	\$ 9,287,995

FY '23	Special Education Expenditures							TOTAL
	Instruction	Psych.	Speech	Special	Transp.	Payments	Other	
2020-2021	5,598,243	432,367	857,453	409,131	651,307	1,339,494	9,287,995	

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Moving Forward From MOE

- ISBE will work with you to identify the exceptions needed to comply for the upcoming year
- You do not want to pay back the shortfall!
- Should comply BEFORE your IDEA Grant is approved
- Recommended to complete by July 1



Eligibility in IDEA Grant Application

- Your budgeted amount should be higher than your net expenditures
- Monitor spending throughout the year and communicate with your Special Education Department

1) FY20 State and Local Per Capita*

20933

2) FY20 State and Local Net Expenditures*

5840352

3) State and Local Funds Budgeted to Meet MOE in FY22*

6500000

MOE not met

Federal Funding			Net Expenditures		MOE	Per Capita	
IDEA FT	IDEA PS	TOTAL	2019-2020	2018-2019	Comparison	2018-2019	2019-2020
393,780	20,829	414,609	5,840,352	6,451,377	(611,025)	23,718	20,933

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Eligibility in IDEA Grant Application

- Your budgeted amount should be higher than your net expenditures
- Monitor spending throughout the year and communicate with your Special Education Department

A. Maintenance of Effort Calculations

Enter the MOE Total (Total Expenditures Less Revenue) results from the MOE District Worksheet.*

5840352

Enter the MOE Total (Previous Year Special Education Net Expenditures) results from the MOE District Worksheet.*

6451377

Comparison of Current to Previous Year Special Education Net Expenditures -611025

Met MOE with per capita increase

Met MOE with allowable exceptions

MOE not met

Federal Funding			Net Expenditures		MOE	Per Capita	
IDEA FT	IDEA PS	TOTAL	2019-2020	2018-2019	Comparison	2018-2019	2019-2020
393,780	20,829	414,609	5,840,352	6,451,377	(611,025)	23,718	20,933

Projecting Your Future MOE

- Complete a preliminary MOE after receiving your AFR
- Calculate your Per Capita Amount with I-Star December 1 Child Count
 - Sign up for I-Star in IWAS
- Keep a running tab of students/staff that leave your district
- Keep copies of invoices for tuition, transportation, and long-term expenditures for backup

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MOE OUT!

- Communicate
 - Special Education Dept
 - Business Office
 - Human Resources
- Collaborate
 - With the above
 - With your Special Education Cooperative (If applicable)
 - ISBE (Pam Jurkoshek is your friend)
 - IASBO Peer2Peer

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Questions and Answers

We thank you for your time!

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