



IDEA
Maintenance of Effort

Last Fiscal Year Special Education
Actual Costs \$500,000



- \$350,000 General Fund

- \$150,000 IDEA

IDEA
Award
\$150,000

\$350,000
Level of Effort



\$150,000
Federal Funds



MOE level of effort
is based on General
Fund actual SPED
expenditures only.



Scenario #1

District does not utilize ESSER Funds
To pay for increased special education costs due to
COVID-19

FY21 Special Education Actual Costs
\$600,000 (Increase due to COVID-19)

• \$450,000 General Fund

• \$150,000 IDEA

IDEA Award
\$150,000
~~CARES~~
~~\$150,000~~
Total Fed Funds
\$300,000



\$450,000
Level of Effort

A new level of effort
has been
established



\$150,000
Federal Funds

FY22 Special Education Actual
Costs \$500,000



• \$350,000 General Fund

• \$150,000 IDEA

IDEA
Award
\$150,000

\$450,000
Level of Effort

\$100,000
MOE
Fault!



\$150,000
Federal Funds

STOP!

\$100,000 MOE Failure



Scenario #2

District utilizes all ESSER Funds

To pay for increased special education costs due to
COVID-19

FY21 Special Education Actual Costs
\$600,000 (Increase due to COVID-19)

• \$300,000 General Fund

• \$300,000 IDEA

IDEA Award
\$150,000
CARES
\$150,000
Total Fed Funds
\$300,000



\$350,000
Level of Effort

\$50,000
MOE
Fault!



\$300,000
Federal Funds

STOP!

\$50,000 MOE Failure



Scenario #3

District utilizes some ESSER Funds

To pay for increased special education costs due to
COVID-19

FY21 Special Education Actual
Costs \$600,000



• \$350,000 General Fund

• \$250,000 IDEA

IDEA Award
\$150,000
CARES
\$150,000

Total Fed Funds
\$300,000

\$350,000
Level of Effort



\$250,000
Federal Funds

Increase in federal
funds expended does
not impact MOE.

GO!

You have MET MOE!



Barbara McGowen

Barbara.A.McGowen@maine.gov

(207)624-6645