

Maintenance of Effort (MOE) Quick Guide for eGMS Users

The guidance for maintenance of effort for both ESSA and IDEA are included on the Overview pages in each application. LDOE provides 3 MOE reviews annually through eGMS for submission by all LEAs receiving ESSA and/or IDEA grant funds. The applications are made available in this order:

1. IDEA MOE Confirmation – compliance for a previous year
2. ESSA MOE Verification
3. IDEA MOE Verification – eligibility for current grant year

2025 IDEA MOE Confirmation – Compliance Review

When accessing the GMS Access Select page **select FY 2025**. The MOE Confirmation application should be available for you to open in the MOE section. **Open** the application to the overview page, and then select **Program Specific**.

Data is extracted from the LEA's Annual Financial Report (AFR) from the most recent prior year of actual data to determine compliance of the LEA's FY 2025 MOE calculation. This review includes 4 required method/sections for completion:

1. State and Local Expenditures pages 1 and 2
2. State and Local Per Pupil Effort
3. Local Only Fund Expenditures pages 1 and 2
4. Local Only Fund Per Pupil Effort

Consistency Check

When running the consistency check, the eGMS system will determine if the IDEA MOE requirement is “not” met by all four MOE methods noted above. Only when all four methods are not met, an error message will be included on the submit page. The LEA staff should: **1.** Review AFR data for adjustments, **2.** Enter exceptions to MOE; **3.** Contact LDOE staff for further technical assistance. The error does not show if MOE is met by at least one of the required methods, which is also showing compliance with the MOE requirement. Although MOE may be met, the application will be returned to the LEA for changes if all of the sections above are not completed.

Click for Instructions on each page in eGMS to further assist with submitting the application.

2027 ESSA MOE Verification

When accessing eGMS, **select FY 2027** to complete the ESSA MOE Assurance located in the **LEA Central Data** section. The assurance must be completed before the system will allow the application to be created and opened for access on the GMS Access Select page. Select **Assurances**, **MOE Assurances**, and then **ESSA MOE Assurance**.

Return to the GMS Access Select page and **create** the ESSA MOE application that is now found at the very bottom of this page in the Available section. **Open** the application to the overview page, and then select **Program Specific**.

Data is extracted from the LEA's Annual Financial Report (AFR) from the most recent prior year of actual data to determine the LEA's FY 2026 MOE outcome. **Click for Instructions** on each page in eGMS to further assist with submitting the application.

2027 IDEA MOE Verification – Eligibility Review

Note: The IDEA MOE Confirmation for FY 2025 must be marked Final in order to complete this review.

When accessing eGMS, **select FY 2027** to complete the IDEA MOE Assurance located in the **LEA Central Data** section. The assurance must be completed before the system will allow the application to be created and opened for access on the GMS Access Select page. Select **Assurances, MOE Assurances**, and then **IDEA MOE Assurance**.

Return to the GMS Access Select page and **create** the IDEA MOE Verification application that is now found at the very bottom of this page in the Available section. **Open** the application to the overview page, and then select **Program Specific**.

Actual expenditure data is *carried forward* from the previously completed **FY 2025 IDEA MOE Confirmation** that was made available prior to this review and the status should now be marked **Final**. The LEA will **enter FY 2027 General Fund Budget data for Special Education** by Key Punch Codes into the MOE application to complete the calculation. This review compares actual expenditures to budgeted expenditures to determine if the LEA intends to spend more in the upcoming fiscal year as it did in the previous years based on the most recent actual expenditures. This review includes 4 required sections for completion:

1. State and Local Expenditures pages 1 and 2
2. State and Local Per Pupil Effort
3. Local Only Fund Expenditures pages 1 and 2
4. Local Only Fund Per Pupil Effort

The application will be **returned** to the LEA **for changes** if all of the sections above are not completed.

Helpful Hint: Print the data in the applications and determine what type of information needs to be entered to submit successfully. Once you have prepared the data, access the application again to enter prepared data (budgets, local only funds, exceptions, etc.) This may minimize system interruptions and save time utilizing eGMS.

Click for Instructions on each page in eGMS to further assist with submitting the application.