



These calls are provided to ensure you have the latest information on topics important to your work.

Today's agenda includes:

- Special Education Finance - Maintenance of Effort (MOE), Preliminary Allocation Worksheet: Josh Hart
- OSE Updates: Dr. Jeff Adams



- You are muted so please click on the question button if you have a question and the chat button if you have any technical difficulties.
- Sessions are recorded and housed under Related Links: Monthly Calls at <https://dese.ade.arkansas.gov/offices/special-education>
- Let us know if you have any questions or a topic for an LEA Call in the future by [clicking here](#).



Maintenance of Effort

- 24-25 Maintenance of Effort AFR Data Form in [MySped](#) must be reviewed and submitted by October 15, 2025.
 - Review 4 MOE test data.
 - Double check all functions that require an explanation have an adequate explanation in Box C.
 - Submit the MOE AFR Data form in Section D.

- 25-26 Maintenance of Effort AFR Data Form in MySped opens October 16th and must be updated by November 14, 2025.
 - Update Contact Information at the top of the form
 - Enter any MOE exceptions for A1, A3, or A4.
 - Exceptions must be approved before they can be utilized to lower the budgetary requirement
 - Exceptions can no longer be entered into MySped after February 27, 2026
 - Provide explanations in Box C for functions that require

Maintenance of Effort 24-25 AFR Data Form

- Review 4 MOE Test Data:

All 4 Tests Must be Completed

TEST #1

State & Local AFR for FY 2024-25 :

Note: Enter the expenditure total from the 2023-24 Year to Date COGNOS State/Local AFR Report NEW, on Line1, Test1. Enter the expenditure total from the 2024-25 Year to Date COGNOS State/Local AFR Report NEW, on Line2, Test1.

1) FY 2023-24 Final Expenditures State & Local (AFR)	\$ 9,830,756.48
2) FY 2024-25 Final Expenditures State & Local (AFR)	\$ 10,470,591.41
3) FY 2024-25 State/Local AFR MOE Status	\$ 639,834.93

(In order to pass Test #1, the amount shown in line 2 must be equal to or greater than the amount shown in line 1 unless LEA has approved exceptions.)

TEST #2

Note: After calculating the Local only Percentage, enter the percentage in the box below(99.9999%). For information on calculating the Local Percentage please refer to the October 1 Amendment Power Point.

<https://dese.ade.arkansas.gov/Offices/special-education/funding-and-finance/finance-training-material>

2023-24 Local Percentage (%): 53.1597

2024-25 Local Percentage (%): 55.3019 * (99.9999) DO NOT ROUND

Local AFR for FY 2024-25:

Note: Test 2 prepopulates using the amounts in Test 1 and the Local Percentage entered and rounds the amount to two decimal points, rounding up at .5.

1) FY 2023-24 Final Expenditures (Local Only)	\$ 5,226,000.65
2) FY 2024-25 Final Expenditures (Local Only)	\$ 5,790,435.99
3) FY 2024-25 Local AFR MOE Status	\$ 564,435.34

(In order to pass Test #2, the amount shown in line 2 must be equal to or higher than the amount shown in line 1)

Maintenance of Effort 24-25 AFR Data Form

- Review 4 MOE Test Data:

TEST #3

State & Local per Capita

Note: Test 3 prepopulates all fields

1) FY 2023-24 Final Expenditures State&Local-AFR	\$ 2,556,000.00
2) December 1, 2023 Child Count	449
December 1, 2023 EC Child Count	60
3) FY 2023-24 State&Local AFR per Capita	\$ 5,021.61
4) FY 2024-25 Final Expenditures State&Local AFR	\$ 2,556,001.00
5) December 1, 2024 Child Count	476
December 1, 2024 EC Child Count	57
6) FY 2024-25 State&Local AFR per Capita	\$ (4,795.50)

(In order to pass Test #3, the Per Capita amount shown in line 6 must be equal to or higher than the Per Capita amount shown in line 3)

TEST #4

Local per Capita

Note: Test 4 prepopulates all fields

1) FY 2023-24 Final Expenditures (Local Only)	\$ 959,560.74
2) December 1, 2023 Child Count	449
December 1, 2023 EC Child Count	60
3) FY 2023-24 Local AFR per Capita	\$ 1,885.19
4) FY 2024-25 Final Expenditures (Local Only)	\$ 1,021,743.51
5) December 1, 2024 Child Count	476
December 1, 2024 EC Child Count	57
6) FY 2024-25 Local AFR per Capita	\$ 1,916.97

(In order to pass Test #4, the Per Capita amount shown in line 6 must be equal to or higher than the Per Capita amount shown in line 3)



Maintenance of Effort 24-25 AFR Data Form

- Review Section C to ensure all functions that require an explanation have one:

C. Expenditure charged to State/Local Special Education funds and IDEA Title V1 B funds must be used to provide special education and special education related services for students with disabilities. Appropriate special education functions and program codes must be used for budgets and expenditures.

[Division of Elementary and Secondary Education - Offices - Special Education - Funding & Finance - Finance Training Material \(arkansas.gov\)](#)

Codes from the "Account Code listing" that requires an explanation should be entered in this box.

CODES NOT ALLOWED WITH SPED PROGRAM CODES:

1103-1197, 1500-1599, 1900-1990, 2315

[Account Code Listing](#)



Maintenance of Effort 24-25 AFR Data Form

- Submit the 24-25 MOE AFR Data Form in Section D :

D. Districts that budget any Regular Title VI-B funds for Title I Schoolwide programs as provided by 34CFR 300.206 should contact SPED Finance to review process for Title I Schoolwide program use.

Is the 2024-25 Final AFR Maintenance of Effort Data completed and ready for review by SPED Finance?

NOTE: The date will be entered by the computer program but “completed by” needs to be completed by the person(s) entering the worksheet information before saving. When "yes" is marked to indicate that the data is complete, the database will be closed and further changes cannot be made.

☐ No

☐ Yes

AFR Checklist was completed by * on

Save

Exit

Maintenance of Effort 25-26 Data Form

- Update Contact Information:

Superintendent	<input type="text"/>	*	Phone #	<input type="text"/>	*	Email	<input type="text"/>	*
Business Manager	<input type="text"/>	*	Phone #	<input type="text"/>	*	Email	<input type="text"/>	*
Finance Clerk/Other	<input type="text"/>		Phone #	<input type="text"/>		Email	<input type="text"/>	
SP.ED. Supervisor	<input type="text"/>	*	Phone #	<input type="text"/>	*	Email	<input type="text"/>	*
Cell Phone #	<input type="text"/>		Fax #	<input type="text"/>				

- A1. Departure of Personnel:**

Note: If an exemption is listed, the comment box must contain an explanation and all columns must be completed for each staff member listed. For salary account code, include the 21 digit account code with program code 200. Please read the Notes listed below A1.

*NOTE: If the person departing in FY2023-24 was replaced by a newly hired person at a lower salary in FY2024-25, record the new person's contracted salary and benefits on the line below the person departing. Indicate the salary & benefits of the newly hired person as **negative** amounts so the ADE program can calculate the amount eligible for MOE reduction.

§300.204(a): The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel; This voluntary departure exception does not include reduction-in-force(RIF) and does not include medical leave. Refer to Procedures Manual.

A1 Comments: Explanations for departure of personnel

[illegible]

Maintenance of Effort 25-26 Data Form

- Provide explanations in Box C for functions that require it.

Total Amount of Exemptions/Reductions (A + B) : \$0.00

- C. Expenditure charged to State/Local Special Education funds and IDEA Title V1 B funds must be used to provide special education and special education related services for students with disabilities. Appropriate special education functions and program codes must be used for budgets and expenditures.

[Division of Elementary and Secondary Education - Offices - Special Education - Funding & Finance - Finance Training Material \(arkansas.gov\)](#)

Codes from the "Account Code listing" that requires an explanation should be entered in this box.

CODES NOT ALLOWED WITH SPED PROGRAM CODES:

1103-1197, 1500-1599, 1900-1990, 2315

[Account Code Listing](#)

Descriptions must clearly state how the expense supports special education services and supports.

Maintenance of Effort 25-26 Data Form


- Provide explanations in Box C for functions that require it.

Finance Training Material

Important Notes

- [Compatibility View Guide](#)
- [July 2015 Non-Regulatory Guidance](#)

FY 2025-26

- [FY2025-26 SPED Finance Process Guide](#)
- [FY2025-26 Local Percentage Guide](#)
- [FY2025-26 SPED Finance Monthly Reminders](#)
- [FY2025-26 How to Pull a COGNOS Budget-AFR Report](#)
- [FY2025-26 SPED Common Fund Source/Revenue Codes](#) 

The following functions will require an explanation in Section C comment box on the School Age AFR MOE Data Form in MySped.	
FUNCTION CODE	DESCRIPTION
1280	Other Private. Purchased services only. A student with a disability who requires instruction provided by private agencies or individuals not specified above.
1295	Separate Day School - Public. A student with a disability who spends at least half of the school day in a public day school since the student's needs cannot be met in a regular school.

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REQUIRES AN EXPLANATION	1299	Other - Special Education. Special education instructional programs not included above.
REQUIRES AN EXPLANATION	1565	Dyslexia (only allowed for the pro-rata share for students with an IEP that receive Dyslexia services)
REQUIRES AN EXPLANATION	2111	Supervision of Attendance and Social Work Services (Required). The activities associated with supervising and managing attendance and social work.
REQUIRES AN EXPLANATION	2113	Social Work. The activities associated with investigating and diagnosing student problems arising out of the home, school or community, group services for the child/parent, interpreting the problems of students for other staff members, and promoting modification of the circumstances surrounding the student relating to the problem.
REQUIRES AN EXPLANATION	2120	Guidance Services. Activities involving counseling students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Guidance services may include supervision services, counseling services, appraisal services, student record services, and placement services.

Preliminary Allocation Worksheet

- Posted on Office of Special Education - [Funding and Finance Website](#)

Finance Charts

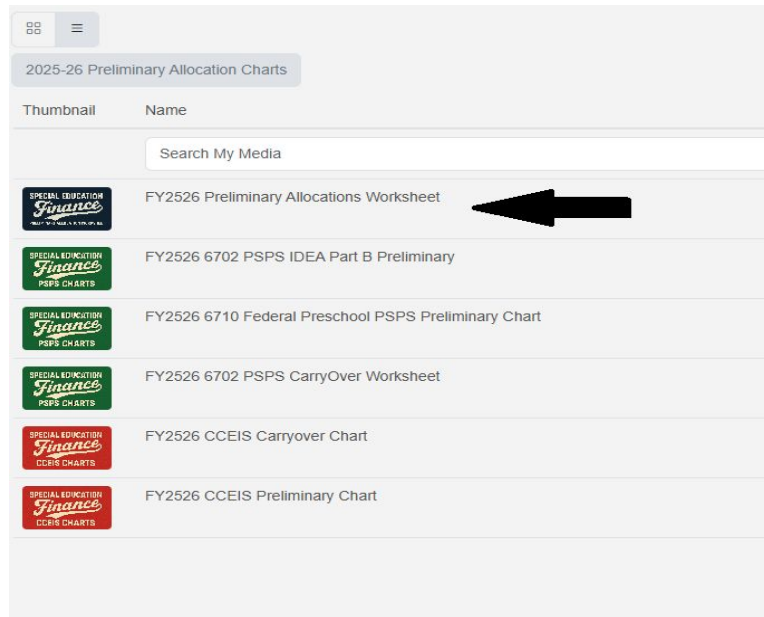
FY 2025 -26

25-26 Preliminary Allocations

- [FY 25-26 Preliminary Allocations Worksheet](#)
- [FY 25-26 PSPS IDEA Part B Preliminary Chart](#)
- [FY 25-26 PSPS Federal Preschool Preliminary Chart](#)
- [FY 25-26 PSPS Carryover Chart](#)
- [FY 25-26 CCEIS Preliminary Chart](#)
- [FY 25-26 CCEIS Carryover Chart](#)

Preliminary Allocation Worksheet

- Can also access via [Special Education Allocations, Set-Asides & Budget Worksheet sandbox.](#)



Preliminary Allocation Worksheet

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. Enable Editing

B1 9999 SAMPLE DISTRICT

1	LEA/District	9999 SAMPLE DISTRICT	op down to select district
2	UEI	R2D2XYZ3M	
3	MOE 2024/2025 AFR	1,452,024.06	
4	Required CCEIS Carryover (267)	2,551.23	
5	Required CCEIS Current FY (269)	71,747.68	
6	CCEIS Required/Not Required	Required	
7	CCEIS Total	74,298.91	
8	6702 Required School Age PSPS Carryover (266)	3,456.06	
9	6702 Required School Age PSPS Current FY (268)	7,997.11	
10	6702 School Age PSPS Total	11,453.17	
11	6702 Carryover	13,818.11	Cash on hand not included
12	6702 Preliminary Allocation	471,645.89	
13	6702 Budget Total	485,464.00	
14	6710 EC PSPS Total (268)	419.70	
15	6710 Carryover	81.22	Cash on hand not included
16	6710 Preliminary Allocation	22,243.93	
17	6710 Budget Total	22,325.15	
18	2260 Carryover	44,569.08	Cash on hand not included
19	2260 Preliminary Allocation	114,917.47	
20	2260 Budget Total	159,486.55	
21	LEA/District2	9999 SAMPLE DISTRICT	
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District Data

Preliminary Allocations

Helpful Links

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Preliminary Allocation Worksheet

Arkansas Department of Education		
Division of Elementary and Secondary Education		
Special Education Finance		
FY2025-2026 Preliminary Allocations plus Carryover		
District: 9999 SAMPLE DISTRICT		
State & Local		
MOE 2024/2025 AFR		1,452,024.06
6702: IDEA Part B Section 611: School Age		
Required CCEIS Carryover (267)		2,551.23
Required CCEIS Current FY (269)		71,747.68
CCEIS Total	Required	74,298.91
6702 Required School Age PSPS Carryover (266)		3,456.06
6702 Required School Age PSPS Current FY (268)		7,997.11
6702 School Age PSPS Total		11,453.17
Carryover		13,818.11
Preliminary Allocation		471,645.89
Budget Total		485,464.00
6710: IDEA Part B Section 619: Early Childhood		
6710 Required EC PSPS Current (268)		419.70
Carryover		81.22
Preliminary Allocation		22,243.93
Budget Total		22,325.15
2260: State Preschool		
Carryover		44,569.08
Preliminary Allocation		114,917.47
Budget Total		159,486.55

Cash on hand not included

Cash on hand not included

Preliminary Allocation Budgets

- Due in eFinance for Cycle 1 on October 1, 2025
- Amounts in the Preliminary Allocation Worksheet should be used.
 - PSPS can be increased
- PSPS is now budgeted to both 6710 and 6702.
- LEAs are required to have a remaining balance at the close of the FY to cover required set-asides (CCEIS, PSPS)
- Exceptions to lower MOE budgetary requirement must be approved by the Office of Special Education prior to utilization.

ESY Reimbursement/LEA Supervisor Reimbursement

- [ESY Guide](#)
- ESY Part 2 is due September 15, for services provided after July 1, 2025.
- ESY Part 3 is due April 20, for services over extended breaks during 2025-2026 school year.
- LEA Supervisor Reimbursement: Licensure Number and Building Code must entered for Cycle 4 pull, December 1.
- Reimbursement will be calculated after final ESY payment in April.

Ch-Ch-Changes in Special Education Finance Training

- 9/18: Southeast
 - Session #565717
- 9/19: Little Rock
 - [Sign-up](#)
- 09/22: Dawson
 - Session #564280
- 09/23: Southwest
 - Session #564392
- 9/25: Crowley's
 - Session #564372
- 09/26: Arch Ford
 - Session #564312

High-Cost Occurrence Trainings:

- HCO - Demographics and IEPs:
 - 12/11/25: [Zoom](#)
 - 01/13/26: [Zoom](#)

- HCO - Calculation Sheet/Registry
 - 02/10/26: Wilbur
 - 02/13/26: Southeast
 - 02/18/26: Arch Ford
 - 02/20/26: Crowley's
 - 02/24/26: OUR
 - 02/25/26: Northwest
 - 03/03/26: Little Rock
 - 03/04/26: South Central
 - 03/05/26: Dawson

Finance Resources:

- Special Education Finance Digital Sandbox:
 - [Three-Month Snapshot](#)
 - [Budget/AFR Compliance Sheet](#)
 - [Allocations, Set-Asides & Budget Worksheets](#)

Updates from the Office of Special Education

Reminder - Clear Service Documentation Matters

- As the school year begins and students transfer between districts, **clear and consistent service documentation is essential.**
- IEPs should pass the “stranger test” – which means that any new service provider should be able to read the IEP and immediately understand how to provide services for the student.
- Accurate records ensure schools can demonstrate what services are being provided for each student.
- Strong documentation benefits both students and schools by supporting smooth transitions and accountability.

IDEA Data & Research

- Cycle 7 **MySPED** Review Period- **September 2-30th**
 - Log into [MySPED](#) to see all potential areas of concerns.
 - Go to **Students** ➡ **Error Reports-Cycle 7**
 - Training & Inquires: [Mohamed Sanogho](#)
- **SPED eSchool:**
 - Resources: [Cycle 2, 4, and 7](#) reporting requirements and a [one-page summary](#) of deadlines.
 - Training & Inquiries: [Teja Pudota](#)



[Oct 14 @ 3pm](#)

Monthly Office Hours
eSchool, Monitoring,
& MySPED

ACT 565 of 2025-Student and Teacher Protection Act

ADE Commissioner's Memo [Act 565 of 2025-Student and Teacher Protection Act Guidance](#)

The guidance provides:

A summary of key provisions to assist district personnel with understanding and implementing Act 565, including students with disabilities.



Act 565 General Guidance



Act 565 Considerations for Students with Disabilities

***Districts should consult with their legal counsel to determine compliance with the Act and IDEA requirements.**

Arkansas Division of Elementary and Secondary Education

Search results - Google Drive

2025-2026 A-Team Meetings

September Slides - Google Slides


Division of Elementary and Secondary Education

← → ↺


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DIVISION OF ELEMENTARY
& SECONDARY EDUCATION




Jacob Oliva
Secretary | [Read Bio](#)
Department of Education

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Monitoring and Program Effectiveness

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Non-Traditional Programs

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Special Education

The Office of Special Education and Federal Programs collaborates with local school districts, educational service cooperatives, and other state agencies to ensure that all children with disabilities (ages 3 to 21) in Arkansas receive a Free Appropriate Public Education as outlined in the Individuals with Disabilities Education Act (IDEA). The Office of Special Education is committed to improving educational results for students with disabilities through statewide leadership, support, and service to schools, educators, students, families, and other stakeholders.

General Supervision Responsibilities include:

- Ensuring compliance with program and fiscal requirements of the Individuals with Disabilities Education Act and related state laws and regulations;

📄 Related Files

↓

Supreme Court of the United States - Endrew F. VS Douglas County School District

↓

Questions and Answers on U. S. Supreme Court - Endrew F. VS Douglas County School District

↓

Arkansas Technical Assistance Manual: Identification of Students with Specific Learning Disabilities (AR TAM-SLD)

↓

Navigating the Intervention and Evaluation Process for ELs with Potential Disabilities

↓

Family Guide to Special Education

↓

OSEP Q&A ON SERVING CHILDREN WITH DISABILITIES PLACED BY THEIR PARENTS IN PRIVATE SCHOOLS 2/28/2022

↓

OSEP Letter on High-quality education for Highly Mobile students

🔗 Related Links

➤

ADE SEU LiveBinders

➤

Act 565 General Guidance

➤

Act 565 Considerations for Students with Disabilities

Join us as we roll out the red carpet!



October 21, 2025 at UAPTC

(3000 W. Scenic Dr. NLR)

CHARTS Auditorium

For tickets  and more info visit:

sites.google.com/view/2025-fc-premiere



Join us for the 2025 LEA Academy

October 2 - 3

Hot Springs Convention Center



Plan your experience:

- View the [Academy Schedule](#)
- Explore sessions on our [Event Website](#)
- Start mapping your learning path



Registration CLOSES
Sept 25th!

Requesting bridge pictures

Please send us a picture of a bridge from your part of Arkansas.

Email pictures to jeff.adams@ade.arkansas.gov



- Questions?



- The next LEA call is scheduled for October 30.