# Recommendations for State Consideration When Implementing the 2015 IDEA Maintenance of Effort Regulations


In this document, the first column provides the 2015 LEA MOE regulations that were amended, along with the “OSEP Description,” which explains the changes to the regulations and is taken directly from the summary of changes in the Federal Register. The second column provides CIFR’s recommendations, clarifications, and other information that a state may want to consider when implementing the new regulations. Recommendations are organized by (1) revisions to state policies and/or procedures; (2) training for state educational agency (SEA) staff; and (3) technical assistance to LEAs.

<table>
<thead>
<tr>
<th>IDEA LEA MOE Regulations Released on April 28, 2015 (effective July 1, 2015) and OSEP Description</th>
<th>Recommendations for State Consideration When Implementing the 2015 LEA MOE Regulations</th>
</tr>
</thead>
<tbody>
<tr>
<td>§300.203 Maintenance of effort.</td>
<td><strong>Revisions to Policies and/or Procedures:</strong></td>
</tr>
<tr>
<td><strong>§300.203 (a) Eligibility standard.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>§300.203 (b) Compliance standard.</strong></td>
<td>• There is no substantive change. Editorial revisions may be needed if a state has adopted the federal regulations as state regulation, policy, or procedure.</td>
</tr>
<tr>
<td><strong>OSEP Description:</strong> “We [OSEP] moved the regulations governing eligibility for an IDEA Part B subgrant (sections 611 and 619 of the IDEA) from proposed §300.203(b) to §300.203(a).”</td>
<td><strong>Training for SEA Staff:</strong> NA.</td>
</tr>
<tr>
<td></td>
<td><strong>Technical Assistance for LEAs:</strong> NA</td>
</tr>
</tbody>
</table>
§300.203 Maintenance of effort. (a) Eligibility standard.

**300.203(a) Eligibility standard.** (1) For purposes of establishing the LEA's eligibility for an award for a fiscal year, the SEA must determine that the LEA budgets, for the education of children with disabilities, at least the same amount, from at least one of the following sources, as the LEA spent for that purpose from the same source for the most recent fiscal year for which information is available:

(i) Local funds only;

(ii) The combination of State and local funds;

(iii) Local funds only on a per capita basis; or

(iv) The combination of State and local funds on a per capita basis. [Emphasis added]

OSEP Description: “We [OSEP] added language to the eligibility standard in §300.203(a)(1) to clarify the four methods that LEAs may use to meet this standard: (1) Local funds only, (2) the combination of State and local funds, (3) Local funds only on a per capita basis, or (4) the combination of State and local funds on a per capita basis.”

**Revisions to Policies and/or Procedures:**

- Policies or procedures defining the eligibility standard should clearly permit an LEA to meet the eligibility standard by any of the four methods in the regulations. LEA tools, templates, or forms for submitting budgets should be revised to allow reporting by any of the four tests.

- Although the eligibility standard does not require an SEA to distinguish, or make available a way for LEAs to distinguish, between state and local funds, the SEA may wish to consider ways to track expenditures that will enable LEAs to make this distinction.

- SEAs may want to consider developing or revising a reporting mechanism that allows LEAs to report budget information by all four methods.

- SEA staff should ensure that LEAs provide them with sufficient information for determining whether they meet the eligibility standard (e.g., the amount of funds budgeted for the education of children with disabilities, an explanation of any applicable exceptions or an adjustment, the number of children with disabilities served by the LEA).

**Training for SEA Staff:**

- SEA staff should be aware that the eligibility standard does not require an SEA to distinguish, or make available a way for LEAs to distinguish, between state and local funds or to be able to calculate MOE by all four methods. But, if an LEA has the ability to distinguish between state and local funds, it must be allowed to meet MOE by any one of the four methods listed in the regulations.

- SEA staff should know how to analyze MOE data across years by all four methods and how to use the subsequent-years rule to make MOE determinations. For example, if an LEA met MOE in the prior fiscal year using state and local funds but does not meet MOE in the current fiscal year using that method, any one of the other methods can be used by comparing the budgeted amount to the expenditures in the comparison year (i.e., the most recent year for which information is available and in which the LEA met MOE using that method). The appendices to the regulations contain examples of how to implement the eligibility standard that will assist SEAs to build staff capacity in this area.
• If SEAs develop or revise a reporting mechanism so LEAs can report budget information by all four methods, SEA staff should be trained on how to support LEAs to use this reporting mechanism.

**Technical Assistance for LEAs:**

• LEA staff should be aware that an LEA may use any of the four methods listed in the regulations (although an SEA is not required to make available a way for LEAs to distinguish between state and local funds if an LEA does not already have that ability), and that an LEA is not required to meet MOE by the same method from year to year.

• LEA staff should be trained on and given opportunities to demonstrate understanding of the subsequent-years rule. Pursuant to the provisions of the subsequent-years rule set forth in 300.203(c) below, if an LEA failed to meet MOE in the most recent fiscal year for which information is available, the comparison year will be the most recent fiscal year for which information is available and in which the LEA met MOE by the same method it is using in the current fiscal year to establish eligibility.

• When submitting budgeted numbers to demonstrate eligibility for an award, LEAs should attempt to distinguish state from local funds, if possible, in order to ensure that it has the opportunity to meet the standard by any one of the four methods.
300.203(a)(2) When determining the amount of funds that the LEA must budget to meet the requirement in paragraph (a)(1) of this section, the LEA may take into consideration, to the extent the information is available, the exceptions and adjustment provided in §§300.204 and 300.205 that the LEA:

(i) Took in the intervening year or years between the most recent fiscal year for which information is available and the fiscal year for which the LEA is budgeting; and

(ii) Reasonably expects to take in the fiscal year for which the LEA is budgeting.

OSEP Description: “We [OSEP] added language in the eligibility standard in §300.203(a)(2) to provide that, when determining the amount of funds that the LEA must budget to meet the requirement in paragraph §300.203(a)(1), the LEA may take into consideration, to the extent the information is available, the exceptions and adjustment provided in §§300.204 (exceptions for local changes) and 300.205 (adjustment for Federal increase) that the LEA: (i) Took in the intervening year or years between the most recent fiscal year for which information is available and the fiscal year for which the LEA is budgeting; and (ii) reasonably expects to take in the fiscal year for which the LEA is budgeting.”

Revisions to Policies and/or Procedures:
- The SEA should ensure that state regulations, policies, and/or procedures reflect this new regulation.
- LEA tools, templates, or forms for submission of budgets for determining eligibility should allow exceptions and adjustments from the intervening year(s).

Training for SEA Staff:
- SEA staff should understand that, when reviewing an LEA’s budget to determine whether the eligibility standard is met, the SEA must allow the LEA to take into consideration the allowable exceptions and adjustments that it took in the year(s) between the comparison year and the fiscal year for which it is budgeting.
- SEA staff should also understand that an LEA may take into consideration applicable exceptions and adjustments that the LEA reasonably anticipates occurring in the upcoming budget year.
- SEA staff should be prepared to make sure LEAs are aware that this allowance does not relieve a district from meeting the compliance standard if the anticipated exceptions or adjustments do not occur.

Technical Assistance for LEAs:
- LEA tools, templates, forms, and training should allow for entry of information about exceptions and adjustments taken in the intervening year(s), as well as information on any exceptions and adjustments that an LEA reasonably expects to take in the budgeted year. CIFR recommends including on tools and forms that are updated annually the specific dates to clearly identify the intervening year(s).
- SEAs should inform LEAs of the potential risk in taking advantage of this section. If an LEA budget is reduced due to anticipated reductions in expenditures from permissible exceptions, but the actual expenditures from that year are higher than projected, the LEA may fail to meet the compliance standard and find itself ineligible to use permissible exceptions to reduce its MOE in the following year.
- The following is an example of how this allowance may apply and what must be allowed in the budget submission: When an LEA is preparing its budget for 2016–17, the LEA compares the budget to what was spent in 2014–15, the most recent year for which it has expenditure data (and met MOE). During 2015–16, two special education staff retired (an exception allowed in §300.204), which would not have been reflected in the
### 300.203(a)(3) Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraph (a)(1) of this section.

**OSEP Description:** “We [OSEP] added language in §300.203(a)(3) to clarify that expenditures made from funds provided by the Federal government for which the State educational agency (SEA) is required to account to the Federal government, or for which the LEA is required to account to the Federal government directly or through the SEA, may not be considered in determining whether an LEA meets the eligibility standard in §300.203(a)(1).”

### Recommendations for State Consideration When Implementing the 2015 LEA MOE Regulations

2014–15 expenditures. It also reasonably expects that another staff member will retire in 2016–17. Therefore, when preparing its 2016–17 budget, the LEA may take into consideration the retirement of three staff members. However, if the actual reduction in expenditures of the 2015–16 retirements is lower than anticipated, for example because a teacher expected to retire in 2016–2017 does not or their replacement is more expensive than projected, the LEA may fail to meet the MOE compliance standard in 2016–17 when the actual expenditures of 2015–16 are compared to the actual expenditures of 2016–17.

### Revisions to Policies and/or Procedures:

- The SEA should ensure that state regulations, policies, and/or procedures reflect this regulation.
- The state may want to include this disclosure on forms, tools, or templates used for collecting MOE data from LEAs.
- If data are not specifically distinguished as non-federal state and local funds in the form, tool, or template used by the SEA to collect these data, the SEA may consider adding a way for LEAs to assure the SEA that the reported amounts do not include federal funds.

### Training for SEA Staff:

- SEA staff should have the capacity to recognize if an LEA inappropriately includes federal funds in the data the LEA submits to demonstrate that it meets the LEA MOE eligibility standard.

### Technical Assistance for LEAs:

- Guidance to LEAs, including instructions for completing forms for submitting LEA MOE data, should reflect this requirement.
- LEAs should have the capacity to distinguish federal funds from state and local funds.
- Federal funds that are provided to LEAs through the SEA should clearly be labeled so as to lessen the possibility of LEAs incorrectly including such funds in the calculation for LEA MOE.
IDEA LEA MOE Regulations Released on April 28, 2015 (effective July 1, 2015) and OSEP Description

§300.203 Maintenance of effort. (b) Compliance standard.

300.203(b) Compliance standard. (1) Except as provided in §§300.204 and 300.205, funds provided to an LEA under Part B of the Act must 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.

OSEP Description: “We [OSEP] changed the language in the compliance standard in §300.203(b)(1) to state that the comparison year is the preceding fiscal year, regardless of which method an LEA uses to establish compliance.”

300.203(b)(2) An LEA meets this standard if it does not reduce the level of expenditures for the education of children with disabilities made by the LEA from at least one of the following sources below the level of those expenditures from the same source for the preceding fiscal year, except as provided in §§300.204 and 300.205:

(i) Local funds only;
(ii) The combination of State and local funds;
(iii) Local funds only on a per capita basis; or
(iv) The combination of State and local funds on a per capita basis. [Emphasis added.]

Revisions to Policies and/or Procedures:

- The SEA should ensure that state regulations, policies, and/or procedures reflect this revised regulation.

Training for SEA Staff:

- SEA staff should understand and be able to clearly articulate the subsequent-years rule (see §300.203(c)) and how it applies to the determination of whether an LEA meets the compliance standard for LEA MOE.
- SEA staff should be able to determine compliance with the standard, including identifying non-federal funds and determining the comparison year when the LEA most recently met MOE by each of the tests described in §300.203(b)(2).
- SEA staff should be able to determine the amount the SEA is liable for returning if an LEA does not meet the compliance standard by one of the four tests.

Technical Assistance for LEAs:

- LEAs should also understand the subsequent-years rule. The appendices to these regulations provide several examples that can be used to demonstrate to LEAs how the subsequent-years rule applies (see Table 8 at the end of this document).
- LEAs should be able to review past years’ amounts and determine which year is the comparison year for each test.

Revisions to Policies and/or Procedures:

- Policies or procedures defining the eligibility standard should clearly permit an LEA to meet the compliance standard by any one of the four methods.
- LEA tools, templates, or forms for submitting expenditures should be revised to clearly allow reporting by any of the four tests.
- SEAs may want to consider developing or revising a reporting mechanism so LEAs can report expenditure information by all four methods.
- SEAs may want to provide each LEA with a report detailing the most recent year in which the LEA met the compliance standard, reflecting the subsequent-years rule.
**OSEP Description:** “We [OSEP] added language to the compliance standard in §300.203(b)(2) to clarify the four methods that LEAs may use to meet this standard: (1) Local funds only, (2) the combination of State and local funds, (3) local funds only on a per capita basis, or (4) the combination of State and local funds on a per capita basis.”

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<thead>
<tr>
<th>Recommendations for State Consideration When Implementing the 2015 LEA MOE Regulations</th>
</tr>
</thead>
<tbody>
<tr>
<td>• SEA staff should evaluate their methods for determining compliance with this standard.</td>
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<td>If an assurance has previously been used, it may no longer be an appropriate allowance.</td>
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<td>If this standard is monitored through cyclical fiscal monitoring, the SEA should clearly articulate in written policies and procedures how often and by which mechanisms it will monitor the standard.</td>
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</tbody>
</table>

**Training for SEA Staff:**

- SEA staff should understand that, like the eligibility standard, this standard does not require that the SEA distinguish, or make available a way for LEAs to distinguish, between state and local funds.

- However, if an LEA has the ability to distinguish between state and local funds, it must be allowed to meet the MOE compliance standard by any one of the four methods listed.

- If an SEA develops or revises a reporting mechanism that enables LEAs to report expenditure information by any one of the four methods, SEA staff should be trained on how to support LEAs to use this mechanism.

**Technical Assistance for LEAs:**

- LEA staff should be aware that an LEA may meet the MOE compliance standard by any of the four methods (although the SEA is not required to make available a way for the LEA to distinguish between state and local funds) and is not required to meet MOE by the same method from year to year.

- LEAs should be trained on and provided opportunities to demonstrate understanding of the subsequent-years rule. Pursuant to the provisions of the subsequent-years rule, if an LEA failed to meet MOE in the preceding fiscal year, the comparison year will be the most recent fiscal year in which the LEA met MOE by the same method it is using in the current fiscal year to establish compliance.

- For example, if an LEA used the local-funds-only calculation in one year and wants to use a combination of state and local funds in a later year, it must compare its level of expenditures to the amount of state and local funds from the most recent year in which it met MOE for state and local funds, and not just the most recent year by which it met MOE by any method.
### IDEA LEA MOE Regulations Released on April 28, 2015 (effective July 1, 2015) and OSEP Description

**300.203(b)(3)** Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraphs (b)(1) and (2) of this section.

OSEP Description: See the description above for 300.203(a)(3).

### Recommendations for State Consideration When Implementing the 2015 LEA MOE Regulations

#### Revisions to Policies and/or Procedures:
- This is not a new regulation, and it mirrors 303.203(a)(3). The SEA should ensure that state regulations, policies, and/or procedures reflect this regulation.
- The SEA may want to include this disclosure on forms, tools, or templates used for collecting MOE data from LEAs.

#### Training for SEA Staff:
- As with the eligibility standard, SEA staff should recognize if an LEA inappropriately includes federal funds in the data it submits to demonstrate that it meets the LEA MOE compliance standard.
- If data are not specifically distinguished as non-federal state and local funds in the form, tool, or template that the SEA uses to collect these data, the SEA may want to consider adding a way for the LEA to assure the SEA that the reported amounts do not include federal funds.

#### Technical Assistance for LEAs:
- Guidance to LEAs, including instructions for completing forms for submitting LEA MOE data, should reflect this requirement.
- As with the eligibility standard, federal funds that are provided to LEAs through the SEA should clearly be labeled to lessen the possibility of LEAs incorrectly including such funds in the calculation for LEA MOE.
- LEAs should have the capacity to distinguish federal funds from state and local funds.

#### New §300.203 Maintenance of effort. (c) Subsequent years.

**300.203(c) Subsequent years.** (1) If, in the fiscal year beginning on July 1, 2013 or July 1, 2014, an LEA fails to meet the requirements of §300.203 in effect at that time, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required in the absence of that failure, not the LEA’s reduced level of expenditures.

OSEP Description: “The new §300.203(c)(1) implements the requirement in the Consolidated Appropriations Act, 2014 (2014 Appropriations Act) and the Consolidated and Further Continuing

#### Revisions to Policies and/or Procedures:
- The SEA should ensure that state regulations, policies, and/or procedures reflect this regulation, which has been in the IDEA since the 2014 Appropriations Act.
- LEA tools, templates, and forms for submitting MOE data should be revised to reflect the subsequent-years rule.

#### Training for SEA Staff:
- SEA staff should be able to articulate and apply the subsequent-years rule. SEA staff
Appropriations Act, 2015 (2015 Appropriations Act) that, for the fiscal years beginning on July 1, 2014, and on July 1, 2015, respectively, the level of effort an LEA must meet in the fiscal year after it fails to maintain effort is the level of effort that would have been required in the absence of that failure, not the LEA’s reduced level of expenditures.”

• SEA staff responsible for analyzing data to determine if an LEA meets the compliance standard should be familiar with the examples of MOE implementation in the appendices to the regulations. When MOE is not met, internal analysis guidelines should not allow for comparison of expenditures in subsequent years to the reduced level of expenditures that resulted from the LEA not meeting MOE.

• SEAs should inform an LEA, as soon as it is determined that the LEA did not meet MOE, of the amount the LEA will be required to expend to meet MOE in future years, based on any of the four allowed tests the LEA has used to demonstrate that it meets MOE requirements.

• Data validity checks should be implemented to insure that the correct year is used as the comparison year for both the eligibility and compliance standards.

Technical Assistance for LEAs:

• LEAs should receive assistance to understand the subsequent-years rule well in advance of submitting data so as to ensure that they have sufficient planning time for meeting MOE in future years. This includes ensuring that each LEA knows which year is its comparison year for each of the four tests.

Revisions to Policies and/or Procedures:

• The SEA should ensure that state regulations, policies, and/or procedures reflect this new regulation.

Training for SEA Staff:

• SEA staff should be familiar with the implications of an LEA meeting the compliance standard using the local-funds-only tests. The subsequent-years rule still applies.

Technical Assistance for LEAs:

• LEAs should receive assistance in understanding the subsequent-years rule well in advance of submitting data to allow them sufficient planning time for meeting MOE in future years.
IDEA LEA MOE Regulations Released on April 28, 2015 (effective July 1, 2015) and OSEP Description

**300.203(c)(3)** If, in any fiscal year beginning on or after July 1, 2015, an LEA fails to meet the requirement of paragraph (b)(2)(ii) or (iv) of this section and the LEA is relying on the combination of State and local funds, or the combination of State and local funds on a per capita basis, to meet the requirements of paragraph (a) or (b) of this section, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required under paragraph (b)(2)(ii) or (iv) in the absence of that failure, not the LEA's reduced level of expenditures.

OSEP Description: “The new §300.203(c)(3) is applicable to any fiscal year beginning on or after July 1, 2015, and addresses the level of effort an LEA must maintain in a fiscal year after it fails to maintain effort, and the LEA is relying on a combination of State and local funds, or the combination of State and local funds on a per capita basis. The level of expenditures required of the LEA is the amount that would have been required under paragraph (b)(2)(ii) or (iv) in the absence of that failure, not the LEA’s reduced level of expenditures.”

**Recommendations for State Consideration When Implementing the 2015 LEA MOE Regulations**

Revisions to Policies and/or Procedures:
- The SEA should ensure that state regulations, policies, and/or procedures reflect this new regulation.

Training for SEA Staff:
- The SEA must be able to apply the subsequent-years rule when conducting its analysis to determine whether an LEA meets the compliance standard, using any test.

Technical Assistance for LEAs:
- LEAs should receive assistance in understanding the subsequent-years rule in order to ensure that planning takes place for meeting MOE in future years.
- LEAs must understand this requirement well in advance of submitting data to meet the MOE compliance standard. Consider, for example, an LEA that is using total state and local funds expended to demonstrate MOE and has expenditures of $100,000 from state and local funds in one year. In the next year, the LEA has total expenditures of only $90,000 from state and local funds and does not meet MOE. In a later year, the LEA’s MOE is not reduced to $90,000; rather, it is required to have expenditures of at least $100,000 to meet MOE using state and local funds.
New §300.203 Maintenance of effort. (d) Consequence of failure to maintain effort.

300.203(d) Consequence of failure to maintain effort. If an LEA fails to maintain its level of expenditures for the education of children with disabilities in accordance with paragraph (b) of this section, the SEA is liable in a recovery action under section 452 of the General Education Provisions Act (20 U.S.C. 1234a) to return to the Department, using non-Federal funds, an amount equal to the amount by which the LEA failed to maintain its level of expenditures in accordance with paragraph (b) of this section in that fiscal year, or the amount of the LEA's Part B subgrant in that fiscal year, whichever is lower.

OSEP Description: “We added language in §300.203(d) to clarify that, if an LEA fails to maintain its level of expenditures for the education of children with disabilities, the SEA is liable in a recovery action for either the amount by which the LEA failed to maintain its level of expenditures in that fiscal year or the amount of the LEA’s Part B subgrant in that fiscal year, whichever is lower.”

Revisions to Policies and/or Procedures:
- The SEA should ensure that state regulations, policies, and/or procedures reflect this regulation.
- Policies, procedures, or regulations should ensure that the SEA has authority to collect a recovery amount from an LEA. If the state does not have that authority, it may be liable to remit the required recovery amount from its own funds.

Training for SEA Staff:
- SEA staff should understand the liability placed on the SEA when an LEA fails to meet MOE.
- Mechanisms such as letters of notification and methods for collecting amounts required to be returned should be established in advance in case an LEA fails to meet the MOE compliance standard.
- SEA staff should clearly understand how to calculate the amount that will be recovered from an LEA, including the calculation and comparison of:
  - the amount by which the LEA failed to meet MOE, meaning the difference between the amount in the last year the LEA met MOE and the amount in the year the LEA failed to meet MOE (using any one of the four comparison methods); and
  - the amount of the LEA’s Part B subgrant in the fiscal year the LEA failed to meet MOE.

Technical Assistance for LEAs:
- LEAs should be formally informed of consequences for failing to meet the MOE compliance standard, including the requirement for recovery of funds from the SEA and any state policies for recovery from an LEA.
- Mechanisms should be in place for communicating these consequences to not only the LEA special education director, but also the LEA superintendent.
<table>
<thead>
<tr>
<th>Editorial Changes in the Regulations</th>
<th>Recommendations for State Consideration When Implementing the 2015 LEA MOE Regulations</th>
</tr>
</thead>
</table>
| §300.204 Exception to maintenance of effort. | **OSEP Description**: “Section 300.204 is amended by removing, from the introductory text, the citation ‘§300.203(a)’ and adding, in its place, the citation ‘§300.203(b)’.”  
**Revisions to Policies and/or Procedures**: There is no substantive change. Editorial revisions may be needed if a state has adopted the federal regulations as state regulation, policy, or procedure. |
| §300.205 Adjustment to local fiscal efforts in certain fiscal years. | **OSEP Description**: “Section 300.205 is amended by removing, from paragraph (a), both instances of the citation ‘§300.203(a)’ and adding, in both places, the citation ‘§300.203(b)’.”  
**Revisions to Policies and/or Procedures**: There is no substantive change. Editorial revisions may be needed if a state has adopted the federal regulations as state regulation, policy, or procedure. |
| §300.208 Permissive use of funds. | **OSEP Description**: “Section 300.208 is amended by removing, from paragraph (a), the citation ‘300.203(a)’ and adding, in its place, the citation ‘300.203(b)’.”  
**Revisions to Policies and/or Procedures**: There is no substantive change. Editorial revisions may be needed if a state has adopted the federal regulations as state regulation, policy, or procedure. |
Appendices Changes

OSEP Description: “Appendix E to part 300 is redesignated as Appendix F to part 300. A new Appendix E is added to read as follows.”

“The following tables provide examples of calculating LEA MOE. Figures are in $10,000s. All references to a ‘fiscal year’ in these tables refer to the fiscal year covering that school year, unless otherwise noted.”

New Appendix E provides examples to clarify the new regulations.

Revisions to Policies and/or Procedures:

- OSEP provided new examples of the calculations required in these regulations that may prove useful to states as they revise their policies and/or procedures.

Training for SEA Staff:

- SEA staff should be familiar with and able to explain the examples provided in the appendices.
- States may want to incorporate the examples into training materials and written procedures for state staff whose responsibilities include analyzing LEA MOE data and making eligibility and compliance determinations.

Technical Assistance for LEAs:

- LEA staff should be familiar with the examples in the appendices.

Examples could be incorporated into training for LEA staff on reporting data for both the eligibility and compliance standards.

Table 1—Example of Level of Effort Required to Meet MOE Compliance Standard in Year Following a Year in which LEA Failed to Meet MOE Compliance Standard


Table 2—Example of Level of Effort Required to Meet MOE Compliance Standard in Year Following Consecutive Years in which LEA Failed to Meet MOE Compliance Standard


Table 3—Example of Level of Effort Required to Meet MOE Compliance Standard in Year Following Year in which LEA Met MOE Compliance Standard


Table 4—Example of Level of Effort Required to Meet MOE Compliance Standard in Year Following Year in which LEA Did Not Meet MOE Compliance Standard

Table 5—Example of How an LEA May Meet the Compliance Standard Using Alternate Methods from Year to Year

Table 6—Example of How an LEA May Meet the Compliance Standard Using Alternate Methods from Year to Year and Using Exceptions or Adjustment Under §§ 300.204 and 300.205 https://www.federalregister.gov/articles/2015/04/28/2015-09755/assistance-to-states-for-the-education-of-children-with-disabilities#t-6

Table 7—Example of How an LEA May Meet the Eligibility Standard in 2016–2017 Using Different Methods

Table 8—Example of How an LEA May Meet the Eligibility Standard in 2017–2018 Using Different Methods and the Application of the Subsequent-Years Rule

Table 9—Example of How an LEA May Meet the Eligibility Standard Using Exceptions and Adjustments in §§ 300.204 and 300.205, 2016–2017

Table 10—Example of How to Calculate the Amount of an LEA's Failure to Meet the Compliance Standard in 2016–2017 and the Amount that an SEA Must Return to the Department