

Applying Exceptions to IDEA Local Educational Agency Maintenance of Effort

CIFR *practice guides* help state staff understand how to implement the fiscal reporting requirements of the Individuals with Disabilities Education Act (IDEA). These guides are not an official interpretation of IDEA by the Office of Special Education Programs (OSEP) or the U.S. Department of Education.

Introduction

Local educational agencies (LEAs) receiving IDEA Part B funds are required to budget and spend at least the same amount of local—or state and local—funds for the education of children with disabilities on a year-to-year basis. This requirement is known as the LEA maintenance of effort (MOE; see 34 CFR §300.203). The required level of effort for budgeting is the *eligibility standard*, and the required level of effort for spending is the *compliance standard*. CIFR's *Quick Reference Guide on IDEA Local Educational Agency Maintenance of Effort* provides an overview of this requirement.

An LEA may reduce its LEA MOE obligation for budgeting or spending if there are any of the five allowable exceptions described in 34 CFR §300.204 (see text box on the next page). This practice guide is intended to help states develop effective practices for reviewing and applying exceptions to the required level of effort. It describes each of the five allowable exceptions, including examples and how to calculate them.

Note that LEAs are also allowed to reduce or adjust their required MOE level in certain cases involving increases in federal IDEA allocations per 34 CFR §300.205. For more information on this adjustment, please see CIFR's *Quick Reference Guide on the Local Educational Agency Maintenance of Effort Adjustment and Use of Freed-Up Funds*.

Suggested Uses

- Share with program and fiscal staff in state and local offices to support a common understanding and improve coordination.
- Review alongside your state's LEA MOE exception policies and procedures to identify areas to update or clarify.
- Examine the use, calculation, and documentation of LEA MOE exceptions in your state for alignment with the examples provided.



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 state educational agency (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 a free appropriate public education (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).

General Information About LEA MOE Exceptions

Four Methods. There are four methods LEAs may use to calculate LEA MOE for a state fiscal year (SFY):

- » local funds only;
- » a combination of state and local funds;
- » local funds only on a per capita basis; or
- » a combination of state and local funds on a per capita basis.

Per capita refers to the total amount of local, or state and local, funds divided by the number of children with disabilities served by the LEA.

An LEA may meet the compliance or eligibility standard using any of the four methods and apply exceptions to any of the four methods to reduce its required MOE level. An LEA must document any exceptions that it takes.

An LEA may not need to apply the allowed exceptions to every method in order to meet LEA MOE. However, LEAs are encouraged to document the effects of all allowable exceptions on each method. By doing this, the LEA maximizes flexibility in budgeting by reducing the required level of effort for all four methods. Further, it allows the LEA to meet the compliance standard by as many methods as possible, thereby providing multiple comparison points to be used in the following year.

Multiple Exceptions. An LEA may take multiple allowable exceptions in a single SFY, as long as each exception applies in that year and is properly documented.

Subsequent Years Rule. If an LEA fails MOE by a particular method, the level of expenditures required for that method in the following year is the amount that would have been required in the absence of that failure, not the LEA's reduced level of expenditure. This is the subsequent years rule found at 34 CFR §300.203(c). It requires that the comparison year for determining if an LEA meets the eligibility and compliance standards is the last year the LEA met the LEA MOE compliance standard using the same method.

Intervening Years Provision. When there are years between the current year and the last time an LEA met LEA MOE using a specific method, the SEA must allow the LEA to include allowable exceptions and adjustments that were taken in the intervening years in their calculation of MOE. An example of how this provision works is found later in this guide.

Applying Exceptions to the Eligibility Standard. An LEA may apply reasonable exceptions that it anticipates applying to the eligibility standard, which measures amounts budgeted for the upcoming SFY. However, the LEA should use caution when applying anticipated exceptions to the eligibility standard, because changes in the ensuing months in available resources, personnel decisions and final expenditures may have an impact on the LEA's ability to meet the compliance standard.

For example, an LEA may reasonably expect that several senior special education teachers will retire before the next school year and budget for lower total compensation at those positions, taking exception (a) for the difference. However, if the teachers do not retire as expected, the LEA must be prepared to pay their total compensation and not apply exception (a) when calculating the compliance standard for that SFY.

As another example, an LEA may project a decrease in child count for the upcoming year and plan to take exception (b). This may prove problematic if the LEA instead has an increase in the number of students with disabilities. The LEA must be sure it is able to provide services for these students and meet LEA MOE without using exception (b) when calculating the compliance standard.

Applying Exceptions

The following sections demonstrate the application of each exception using local only total and state and local total methods. Methods for converting the total exception amounts to per capita amounts are provided later in this document. Note that while allowable exceptions reduce an LEA's required level of effort, they do not reduce actual expenditures. If an LEA expends more than is required, its required level of effort going forward is the level of actual expenditures.

Exception (a)

34 CFR §300.204(a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

Exception (a) can be taken when special education or related services staff leave their position. It is important to note that it must be voluntary—someone retires or resigns—or for just cause, such as when an employee is terminated for misconduct. It does not refer to a reduction in force, downsizing, or involuntary reassignment of staff to general education positions.

In "Letter to Lovato," OSEP determined that the voluntary termination of a services contract falls under this provision (<https://cifr.wested.org/resource/letter-to-lovato/>). OSEP's "Letter to Gonzalez" provides clarification and examples of permissible ways in which an LEA may use exception (a) (<https://cifr.wested.org/resource/letter-to-gonzales/>).

Example for Exception (a)

A veteran special education teacher retired and is replaced by a less experienced, lower cost special education teacher. The LEA expended \$130,000 in salary and benefits on the veteran teacher last SFY and will expend \$85,000 in salary and benefits on the new hire in the current SFY. The LEA can reduce its required level of effort in the current SFY by the difference, which is \$45,000 (\$130,000 minus \$85,000). This amount can be applied to both the local only total and state and local total methods.

If the LEA does not replace the veteran teacher, it can reduce its required MOE level by the full \$130,000. It is important to note that the LEA is still obligated to provide a free appropriate public education (FAPE) to the children in its jurisdiction.

This exception may also be calculated in aggregate. For example, if multiple special education teachers voluntarily depart, their salaries can be combined in one total amount and then compared to the total salaries of their newly hired replacements (if any) to determine the allowed deduction (see “Letter to Gonzales”).

Exception (b)

34 CFR §300.204(b) A decrease in the enrollment of children with disabilities.

Exception (b) occurs when there is a decrease in the enrollment of children with disabilities from one school year to the next. Exception (b) can be calculated using either percentage reduction or reduction based on numeric decline. The two calculations should produce the same result for the same method. States have discretion in determining what metric (e.g., October child count, average daily membership) is used to represent the enrollment of children with disabilities.

Calculating Exception (b): Percentage Reduction

The example shown in Table 1 demonstrates how exception (b) can be applied to the local only total and state and local total methods for the current SFY using a percentage reduction calculation.

Table 1. Percentage Reduction Calculation for Exception (b)

Information	Calculation
Current enrollment of children with disabilities	550
Prior year enrollment of children with disabilities	580
Change in enrollment of children with disabilities	$550 - 580 = -30$
Percentage difference	$(30/580) = 5.172414\%$
Local only total: Prior SFY expenditures	\$5,752,983
Allowed local only total exception	$(\$5,752,983 \times 5.172414\%) = \$297,568$
State and local total: Prior SFY expenditures	\$8,704,693
Allowed state and local total exception	$(\$8,704,693 \times 5.172414\%) = \$450,243$

In calculating the percentage calculation for this exception, the LEA should first subtract the prior year’s enrollment of children with disabilities from the current year’s enrollment of children with disabilities to determine the difference. The difference in enrollment must be negative to apply the exception. In this case, the difference is -30.

Next, determine the percentage difference by dividing the change in enrollment of children with disabilities by the prior year’s enrollment of children with disabilities. In the sample calculation, 30 divided by 580 yields a percentage difference of 5.172414 percent.

Finally, multiply that percentage by the prior year’s local only total expenditures and by the state and local total expenditures to determine the allowed exception for each method. Unlike other exceptions, the dollar amount of the deduction differs depending on whether the percentage is applied to the local only expenditures or the state and local expenditures. In this example, the LEA’s required level of effort for the local only total is reduced by \$297,568, and the required level of effort for the state and local total is reduced by \$450,243.

Calculating Exception (b): Reduction Based on Per Capita Amount

The example shown in Table 2 demonstrates how exception (b) can be applied to the local only total and state and local total methods for the current SFY using a per capita amount.

Table 2. Reduction Calculation Based on Per Capita Amount for Exception (b)

Information	Calculation
Current enrollment of children with disabilities	550
Prior year’s enrollment of children with disabilities	580
Change in enrollment of children with disabilities	$550 - 580 = -30$
Local only total: Prior SFY expenditures	\$5,752,983
Local only total: Prior SFY per capita amount	$(\$5,752,983/580) = \$9,918.94$
Allowed local only total exception	$(\$9,918.94 \times 30) = \$297,568$
State and local total: Prior SFY expenditures	\$8,704,693
State and local total: Prior SFY per capita amount	$(\$8,704,693/580) = \$15,008$
Allowed state and local total exception	$(\$15,008.09 \times 30) = \$450,243$

In calculating the per capita calculation for this exception, the LEA should first subtract the prior year’s enrollment of children with disabilities from the current year’s enrollment of children with disabilities to determine the difference. The difference in enrollment must be negative to apply the exception. As with the first example, the difference is -30.

Next, calculate a per child amount for the local only funds by dividing the prior year’s expenditures for the local only method (\$5,752,983) by the prior year’s enrollment of 580 children with disabilities. This results in \$9,918.94 per child.

Finally, multiply the per child amount by the decrease in the enrollment of children with disabilities to determine the allowable exception in local only total funds; \$9,918.94 multiplied by 30 children with disabilities. This results in an allowable exception for local only funds of \$297,568. Applying the same steps to state and local total funds in the example results in an allowable exception of \$450,243. As with the above method, the amount of the deduction will differ depending on whether local only funds or state and local funds are used.

As noted, the percentage reduction (Table 1) and per capita reduction (Table 2) produce the same exception amounts for the same method.

Exception (c)

34 CFR §300.204(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 –

- » has left the jurisdiction of the agency;
- » has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
- » no longer needs the program of special education.

An LEA's required level of effort may be reduced when the LEA stops providing an exceptionally costly program of special education to an individual child with a disability. The SEA must determine what constitutes an exceptionally costly program and should share this definition with LEAs.

This exception can only be taken if the child has left the LEA's jurisdiction, if the child has aged out of the LEA's responsibility to provide FAPE, or if the child no longer needs that program of special education as determined by the child's Individualized Education Program (IEP) team. For the latter criterion, the child may continue to need special education services, but may no longer need the program of services that meets the state's definition of an exceptionally costly program.

Example 1 for Exception (c)

An LEA sent a child with a disability to a private residential facility, in accordance with the child's IEP. The annual cost of this program was \$169,000. The student no longer needs the program because he graduated with a regular diploma last year. The LEA can reduce its level of effort this SFY by \$169,000. This amount can be deducted from the required level of effort for both the local only total and state and local total methods.

Example 2 for Exception (c)

The LEA was paying \$80,000 annually for an in-state residential facility, and the IEP team determined that the facility placement was no longer needed. The child returned to the LEA in the current year with services that will cost the LEA \$30,000 a year. The LEA can reduce its level of effort by \$50,000, which is the difference between what it was spending on the child's residential program and what it is now spending for the in-district program. The \$50,000 exception can be deducted from the required levels of effort for both the local only total and state and local total methods in the current SFY.

Exception (d)

34 CFR §300.204(d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

The state must determine what qualifies as costly expenditures for purchases that go over multiple years.¹

Example for Exception (d)

In this example of a long-term expenditure, the LEA is renovating a building for special education purposes over two SFYs. The two-year construction contract includes repairing ramps and installing special equipment such as accessible chemistry/biology workstations, sinks, and drinking fountains. The contract is \$250,000 to be spread over two SFYs.

The LEA expends, and includes in its MOE calculation, \$100,000 in the first SFY of the contract. The work is completed in the second year for the remaining \$150,000. Because the LEA was expending funds against that contract during the second SFY, the \$150,000 is included in the LEA MOE calculation in the second year.

The contract ends in the second year. In the next year, the SFY following the termination of the expenditure, the LEA can reduce its level of effort by \$150,000, the amount actually expended in the second year of the project. The \$150,000 amount can be deducted from the required level of effort for both the local total and the state and local total methods.

Exception (e)

34 CFR §300.204(e) The assumption of cost by the high cost fund operated by the SEA under §300.704(c).

Under 34 CFR §300.704(c), the state is permitted to reserve a portion of its IDEA state set-aside funds to support LEAs in addressing the needs of high-need students with disabilities. Under this provision, SEAs assume a portion of the LEA's cost for a high-need child, using IDEA state set-aside dollars. If the high cost fund assumes costs that were paid for in the preceding SFY by the LEA, the LEA may reduce its level of effort by the amount assumed by the high cost fund. This exception is only allowable in the year the costs are first assumed by the high cost fund; if the child's costs continue to be paid for out of the high cost fund in subsequent years, the exception does not apply in those subsequent years. The high cost exception only applies to high cost funds paid for out of the federal IDEA funds, as specified in 34 CFR §300.704(c), not to high cost funds using state funds.

The state must determine which students qualify for the high cost fund, following the requirements in 34 CFR §300.704(c). The state's determination must, for example, ensure that the cost of the high-need child with a disability is greater than three times the average per pupil expenditure (APPE) in that state (34 CFR §300.704(c)(i)(A)(2)). For more on the high cost fund requirements, refer to 34 CFR §300.704(c).

Example for Exception (e)

The state's APPE for elementary children is \$5,000, and the state defines a high-need elementary child as a child with a cost greater than three times the APPE, setting the high cost fund threshold at \$15,000. The state high cost fund covers 100 percent of the costs above the threshold up to \$50,000. A particular high-need elementary school child with

¹ The Uniform Grant Guidance at 2 CFR §200.1 defines equipment as tangible personal property, including information technology systems, having a useful life of more than 1 year and a per unit acquisition cost of at least \$5,000, or an amount equal to or more than the level established by the state.

a disability costs the LEA \$25,000 in the current SFY. Table 3 shows the calculations used to determine the allowable exception for the LEA using this scenario.

Table 3. Example of Exception (e)

Sources of amounts	Amounts (\$)
APPE	5,000
High cost fund threshold (3 x APPE)	15,000
Current expenditures for a specific child whose cost was covered by the LEA in the preceding SFY	25,000
Expenditures for the child that were assumed by the state's high cost fund in the current SFY (\$25,000 – \$15,000)	10,000
Amount that the LEA can reduce its MOE in the year the costs for the child were first assumed by the SEA	10,000

In this example, the full cost for this high-need child was covered by the LEA in the preceding SFY. In the current SFY, the LEA remains responsible for the amount up to the high cost threshold (\$15,000), and the high cost fund assumes the costs (\$10,000) above the threshold. The allowable exception amount is the \$10,000 amount that has been assumed by the state's high cost fund supported with IDEA dollars. This amount can be deducted from the required level of effort for both the local only total and the state and local total methods in the current SFY.

Calculating Per Capita Allowed Exceptions

The amounts in the prior examples can be deducted directly from the required level of effort (either budget or compliance) for total methods. Per capita calculations require additional steps. To calculate exception amounts to deduct from the per capita methods, the LEA sums the amounts across all exceptions taken in a given year and divides by the official child count of children with disabilities from the last year that the LEA MOE compliance standard was met for the per capita method being used.² The child count from the year in which the exception is taken is not used for per capita methods. The LEA uses the child count from the last year the LEA MOE compliance standard was met because the exceptions reflect a reduction in per capita expenditures at the time LEA MOE was last met and both should use the same child count.

Table 4 presents the calculation of exceptions for the per capita methods. For this example calculation, the LEA has the following allowable exceptions:

- » Exception (a): \$45,000 (applicable to both local funds only and the combination of state and local funds)
- » Exception (b): \$297,568 (local funds only) and \$450,243 (combination of state and local funds)

² Office of Special Education Programs. (2015). *Issuance of guidance on the final local educational agency (LEA) maintenance of effort (MOE) regulations under Part B of the Individuals with Disabilities Education Act*. Office of Special Education and Rehabilitative Services, U.S. Department of Education.

Table 4. Calculating Per Capita Allowed Exceptions

Per capita exceptions	Amounts
Local only total exceptions	$\$45,000 + \$297,568 = \$342,568$
Child count for the year LEA MOE compliance standard was last met for local only per capita method	600
Allowed local only per capita exceptions	$(\$342,568/600) = \570.95
State and local total exceptions	$\$45,000 + \$450,243 = \$495,243$
Child count for the year LEA MOE compliance standard was last met for state and local per capita method	580
Allowed state and local per capita exceptions	$(\$495,243/580) = \853.87

In this example, the LEA has allowed local only total exceptions of \$342,568. The LEA last met MOE using the local only per capita method 2 years ago, and it had a child count of 600 at the time. The total allowed exceptions of \$342,568 are divided by 600 to get the per capita allowed exceptions of \$570.95.

For the state and local total, the LEA has allowed exceptions of \$495,243, and the LEA met MOE using the state and local per capita method in the preceding year, when it had a child count of 580. The total allowed exceptions of \$495,243 are divided by 580 to get a per capita exception of \$853.87.

In both cases, the amounts would then be subtracted from the required MOE levels established for the per capita methods.

Example of Using Exceptions and the Subsequent Years Rule

The subsequent years rule found at 34 CFR §300.203(c) explains that, if an LEA fails MOE by a particular method, the level of expenditures required for that method in the following year is the amount that would have been required in the absence of that failure, and not the LEA's reduced level of expenditure. This requires documenting required MOE levels over time, particularly in circumstances where MOE was not met by one or more methods. Table 5 is a simplified illustration of the effect of the subsequent years rule and exceptions on the required level of effort for just one of the four methods.

Table 5. Application of the Subsequent Years Rule and Exceptions over Time

SFY	Original required level of effort (\$)	Exceptions (\$)	Final required level of effort (\$)	Actual level of effort (\$)	Was LEA MOE met?
2017	500	—	500	505	Yes
2018	505	—	505	400	No
2019	505	50	455	475	Yes
2020	475	20	455	405	No

In this example, an LEA had an original required level of effort of \$500 in SFY 2017. With no exceptions or adjustment, the final required level of effort in SFY 2017 remained \$500. The LEA expended \$505 in SFY 2017 and met the required level of effort.

In SFY 2018, the original required level of effort was \$505 and, with no exceptions or adjustment, the required level of effort was \$505. However, with actual expenditures of \$400, the LEA failed to maintain effort in SFY 2018.

Because the LEA last met MOE in SFY 2017, the required level of effort in SFY 2019 is set at \$505, and not the reduced actual expenditures of \$400 from SFY 2018. This follows the subsequent years rule (34 CFR §300.203(c)) mentioned previously in this practice guide. However, the LEA had allowed exceptions totaling \$50, which lowered the required level of effort to \$455. The LEA expended \$475 and met effort in SFY 2019.

Finally, because the LEA met the required level of effort in SFY 2019, the actual level of expenditures in that year (\$475) becomes the original required level for SFY 2020. However, there were allowed exceptions of \$20, which lowered the final required level of effort to \$455. The LEA actually expended \$405, which means the LEA failed MOE in SFY 2020. Because of the subsequent years rule, the required level of effort for SFY 2021 will be \$475.

Intervening Years Provision

To be eligible for its IDEA Part B subgrant, an LEA must budget at least as much as it expended in the most recent year for which information is available. Because the final audited data for the current SFY year are not available when an LEA is budgeting for the next SFY, there will be at least one year between the last year in which MOE compliance (spending) was calculated and the year for which it is budgeting. If the LEA did not previously meet MOE compliance, there will be additional intervening years between the last time MOE compliance was met and the year for which it is budgeting.

The intervening years provision at 34 CFR §300.203(a)(2) allows LEAs to include information on exceptions taken in the intervening years in their budgeting process as well as anticipated exceptions (see text box).

Intervening Years Provision

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.

34 CFR §300.203(a)(2)

When applying the intervening years provision, it is important that the LEA claims an exception in the year it is available when calculating MOE, as it cannot go back and claim that exception at a later point. The “Analysis of Comments and Changes to the April 2015 Regulations” reinforces this concept: “an LEA may not look back to a previous fiscal year and claim exceptions for that fiscal year that it did not actually take during that fiscal year.” An LEA should maintain documentation for all exceptions and adjustment data because this information may be relevant for future years to lower the amount needed to meet MOE across different methods.

Table 6 presents a simplified example of how an LEA might apply the intervening years provision to the LEA MOE eligibility standard. In this example, the LEA is budgeting for SFY 2022. Because the data for the compliance standard for SFY 2021 (the prior year) have not been verified yet, SFY 2021 is an intervening year. The LEA will need to go back to SFY 2020 to find verified expenditures.

Table 6. Application of the Intervening Years Provision

SFY and Standard	Original required level of effort (\$)	Exceptions (\$)	Final required level of effort (\$)	Actual level of effort (\$)	Was LEA MOE compliance met?
2019 Compliance	500	—	500	500	Yes
2020 Compliance	500	—	500	400	No
2021 Compliance	500	50	450	Not verified	—
2022 Eligibility	450	20	430		—

In this example, the LEA failed to meet MOE in SFY 2020. Because of the subsequent years rule, SFY 2019 is the last time the LEA met MOE compliance and is therefore the comparison year. The intervening years are SFYs 2020 and 2021, so the LEA can use exceptions and adjustments from those years if they were already claimed in those years when calculating MOE eligibility for SFY 2022. The LEA can also include any exceptions or an adjustment that it reasonably expects to occur in SFY 2022.

The actual level of effort in SFY 2019, the last year in which the compliance standard was met, was \$500. There were no exceptions taken in SFY 2020, but in SFY 2021, the LEA had \$50 in total exceptions available. In SFY 2022, the LEA projects \$20 in exceptions. The total of \$70 in exceptions can be used to reduce the required level from \$500 to \$430. The LEA must budget at least \$430 in SFY 2022 to meet the eligibility standard.

In this intervening years example, the LEA is in the eligibility phase of LEA MOE. The same provision can be applied to the compliance standard in case of an MOE failure for a particular method.

What about exceptions in intervening years and LEA MOE compliance?

If there are multiple years between the comparison year (i.e., the last year in which LEA MOE compliance was met) and the year for which LEA MOE compliance is being measured, an LEA is permitted to bring forward the exceptions that they claimed in the intervening years.

Summary

Understanding the LEA MOE regulations can help LEAs make wise fiscal decisions and maintain stable levels of support for children with disabilities. In particular, understanding the five exceptions is essential for LEAs as they submit data related to LEA MOE and for SEAs as they monitor the eligibility and compliance standards. Correctly documenting and applying exceptions can help LEAs meet LEA MOE in years with budget shortfalls or reduced state or local expenditures. This practice guide provides information and examples that LEAs and SEAs can use as they submit and review LEA MOE data. CIFR technical assistance staff are available to help with these processes. Please contact CIFR (cifr_info@wested.org) for assistance.

Resources

- » IDEA Statute and Regulations
(<https://sites.ed.gov/idea/statuteregulations/>).
- » Issuance of Guidance on the Final Local Educational Agency (LEA) Maintenance of Effort (MOE) Regulations under Part B of the Individuals with Disabilities Education Act (IDEA), Office of Special Education Programs, U.S. Department of Education
<https://cifr.wested.org/resource/issuance-of-guidance-on-the-final-local-educational-agency-lea-maintenance-of-effort-moe-regulations-under-part-b-of-the-individuals-with-disabilities-education-act-idea/>
- » LEA MOE Organizer
<https://cifr.wested.org/resource/lea-moe-organizer/>
- » Quick Reference Guide on IDEA Local Educational Agency Maintenance of Effort
<https://cifr.wested.org/resource/quick-reference-guide-on-idea-local-educational-agency-maintenance-of-effort/>
- » Quick Reference Guide on the Local Educational Agency Maintenance of Effort Adjustment and Use of Freed-Up Funds
<https://cifr.wested.org/resource/qrg-lea-moe-adjustment-use-of-freed-up-funds/>
- » Understanding LEA MOE PowerPoint Training Deck
<https://cifr.wested.org/resource/understanding-lea-moe-powerpoint-training-deck/>

For additional resources, please visit CIFR at <http://cifr.wested.org> or contact us at cifr_info@wested.org

The Center for IDEA Fiscal Reporting (CIFR) helps states improve state capacity to collect, report, analyze, and use IDEA fiscal data. The center is a partnership among WestEd, AEM Corporation, American Institutes for Research (AIR), Emerald Consulting, the Frank Porter Graham Child Development Institute at the University of North Carolina at Chapel Hill, the Center for Technical Assistance for Excellence in Special Education (TAESE) at Utah State University, and Westat. The Improve Group is CIFR's external evaluator.

The contents of this document were developed under a grant from the U.S. Department of Education, #H373F200001. However, these contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement by the Federal Government.

Project Officers: Jennifer Finch and Charles Kniseley. December 2022

Suggested Citation: Center for IDEA Fiscal Reporting. (2022). *Applying exceptions to IDEA local educational agency maintenance of effort*. WestEd.