**Use of IDEA Funds to Adjust Local Fiscal Effort in Certain Years**

(34 CFR § 300.205 Maintenance of Effort (MOE)

IDEA 2004 allows an LEA to treat up to 50% of the **increase only** in IDEAfunds from the previous year to reduce local MOE expenditures. If an LEA decides to use these funds, it must use the form below to calculate the maximum available to be used.

**NOTE**: **The LEA must use an amount of local funds equal to the reduction in expenditures to carry out activities that could be supported with funds under ESEA regardless of whether the LEA is using funds under ESEA for those activities. However, if the LEA is unable to establish and maintain programs of FAPE or the state performance targets are at issue than GaDOE shall prohibit this reduction. The amount of funds used in Early Intervening Services shall count toward the maximum amount of expenditures that the LEA may reduce their local fiscal effort (see Maintenance of Effort and Early Intervening Services in Appendix D of the federal regulations). \***

 1. Initial IDEA 611 allocation for current year: $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 2. Initial IDEA 611 allocation for previous year: $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 3. Difference (line 1 – line 2) if >0: $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 4. Line 3 X 50%: X .50

 4a. Maximum 50% reduction of local MOE $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 5. Maximum available for use in CEIS: $ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\*

 \*If disproportionate, LEA is required to use 15% maximum for CEIS of IDEA 611 and

 Preschool 619 funds

 6. Amount committed to Optional CEIS $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 7. Difference of Optional CEIS and Maximum CEIS $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Line 5 – Line 6) that could be used for local MOE reduction

**Narrative on the use of these funds in an ESEA related activity is required**.

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| Regular education operation of schools in ESEA approved activities for the same amount. Must track these expenditures to ensure full 50% reduction of local MOE. |