



Document Name:	Maintenance of Effort Policy
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### **A. Purpose**

Most federal education statutes require that states and school districts maintain state and/or local funding effort from year to year. State and local education agencies have to demonstrate, prior to receiving any federal education dollars, that they ‘maintained effort’ with state and local resources. These “maintenance of effort” (MOE) provisions are intended to ensure education funding is cut as little as possible in tough economic times and that federal funding does not take the place of other money that should be coming from state and local resources.

### **B. Scope**

Under ESEA section 8521(a), Wasatch Waldorf Charter School, before receiving any Title I funding, must show that the combined fiscal effort from state and local funds per student, or the aggregate expenditures of the school for the preceding year, is not less than 90 percent of the combined fiscal effort aggregate expenditures for the second preceding fiscal year. Financial data will be reviewed at the close of each fiscal year to ensure compliance.

### **C. Maintenance of Effort Policy**

Under 34 CFR § 300.203, Wasatch Waldorf Charter School must ensure that the school’s budget, for the education of children with disabilities, is at least the same amount, from at least one of the following sources, as the school spent for that purpose from the same source for the most recent fiscal year for which information is available:

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

Budgets will be reviewed annually during the application for IDEA funds to ensure the required level of expenditures is maintained.