

## Federal Exceptions to the MOE Requirement

The LEA may reduce the level of its state and/or local expenditures below the level of those expenditures for the preceding fiscal year only 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. *(In Nebraska this exception is factored into the per capita district calculations).***

(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 Education Agency (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.

(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 34 CFR 300.704(c). ***(This exception is not applicable - Nebraska opted not to create a high cost fund).***