

# United States Senate

WASHINGTON, DC 20510

November 4, 2013

The Honorable Gene Dodaro  
Comptroller General  
U.S. Government Accountability Office  
441 G Street, NE  
Washington, DC 20548

Dear Mr. Dodaro:

We write to request that GAO undertake a study of the implications of the Maintenance of Effort requirement of the Individuals with Disabilities Education Act (IDEA) for local school districts experiencing reductions in education funding.

IDEA, the primary federal law that addresses the needs of students with disabilities, requires that states and districts maintain their financial support for these students at the same level as the preceding year. Under the IDEA Maintenance of Effort (MOE) exception provision, states may grant districts flexibility to reduce spending on students with disabilities under certain limited conditions, including when there are declines in special education enrollment. However, a 2011 GAO study found that a number of districts were experiencing prolonged effects of the recession and were at risk of not meeting their IDEA MOE requirement. Further, some states reported that constrained budgets had forced them to decrease funding for elementary and secondary education and many states anticipated additional cuts to educational services, including teachers, equipment and supplies, in subsequent years.

As districts across the nation deal with the impact of declining education budgets, there are two areas of competing concern: first, how IDEA MOE requirements may be impacting the provision of elementary and secondary education overall and, second, how any reductions in districts' MOE may be impacting services for students with disabilities. We are therefore asking that GAO address the following questions:

1. What are the numbers and characteristics of districts that are meeting and not meeting MOE funding requirements, including, for districts not meeting those requirements, the magnitude of the funding deficits?

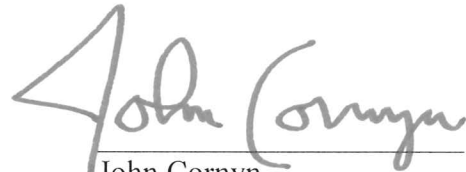
2. How has the provision of services for elementary and secondary education overall been affected, if at all, in districts struggling or unable to meet MOE funding requirements?
3. What MOE flexibilities have states granted districts and to what extent, if any, has reduced funding affected the provision of services for students with disabilities?
4. What are Education and the states doing to ensure that districts have the funding flexibility they need to deal with changing economic conditions, while ensuring adequate funding for services to students with and without disabilities?

Thank you for your attention to this matter. Please direct any questions to Marty West with the committee staff at [marty\\_west@help.senate.gov](mailto:marty_west@help.senate.gov) or Michelle Chin [michelle\\_chin@cornyn.senate.gov](mailto:michelle_chin@cornyn.senate.gov).

Sincerely,



Lamar Alexander  
United States Senator



John Cornyn  
United States Senator