

**MAINTENANCE OF EFFORT:
- EXCEPTIONS**

§ 300.204 Exception to maintenance of effort.

Notwithstanding the restriction in § 300.203(a), 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 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 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).