

**281—41.204(256B,34CFR300) Exception to maintenance of effort.** Notwithstanding the restriction in subrule 41.203(2), an AEA or LEA may reduce the level of expenditures by the AEA or 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:

**41.204(1) *Departure of personnel.*** The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

**41.204(2) *Decrease in enrollment.*** A decrease in the enrollment of children with disabilities.

**41.204(3) *Termination of obligation to provide an “exceptionally costly” program to a particular child.*** The termination of the obligation of the agency 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:

- a. Has left the jurisdiction of the agency;
- b. Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
- c. No longer needs the program of special education.

**41.204(4) *Termination of costly expenditures for long-term purchases.*** The termination of costly expenditures for long-term purchases, such as the acquisition of equipment.

**41.204(5) *High-cost fund.*** The assumption of cost by the high-cost fund operated by the state under this chapter.

[ARC 7792C, IAB 4/17/24, effective 5/22/24]