

<b>Georgia Department of Education</b>	<b>Exception to the Maintenance of Effort Compliance Requirement</b>	<b>Division for Special Education Services and Supports</b>
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Name of District:	Phone:
Name of Person completing the form:	<b>Signature:</b>
E-mail address:	Date:

As part of the IDEA, Part B application approval process, applicants must comply with 34 CFR 300.203, Maintenance of Effort. The U.S. Department of Education determines compliance with this requirement by comparing actual state and local special education expenditures for the most recent fiscal year to actual expenditures made in the preceding fiscal year.

**The IDEA 2004 and its fiscal regulation 34 CFR 300.204 Exception to Maintenance of Effort allows for the following exceptions to maintenance of effort:**

- a. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education personnel or related service personnel;
- b. A decrease in the enrollment of children with disabilities;
- c. The termination of the obligation of an LEA, 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 educational agency, because the child –
  - i. has left the jurisdiction of the LEA;
  - ii. has reached the age at which the obligation of the LEA to provide a free appropriate public education to the child has terminated;
  - iii. no longer needs such program of special education;
- d. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or construction of school facilities;
- e. The assumption of cost by the high cost fund operated by the SEA under §300.704(c).

**NOTE:** When determining maintenance of effort, the Georgia Department of Education checks the amount of state and local special education expenditures and then the per pupil amount. Compliance MOE expenditure reports for the current year are compared to the last year’s maintained effort expenditures (in each of the four methods). The district can use the above allowable exceptions to reduce the MOE amount. If a district is required to pay back funds, non-federal funds must be used.

To reduce effort please select all exceptions that apply, provide a brief explanation in the space provided, and return the completed form to the GaDOE with documentation to support the exception.

1. \_\_\_\_\_ The voluntary departure, by retirement or otherwise, or departure for just cause, of special education personnel paid from state/local funds;
2. \_\_\_\_\_ A decrease in the enrollment of children with disabilities;
3. \_\_\_\_\_ The termination of the obligation of the LEA, consistent with the requirements of IDEA, 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;
4. \_\_\_\_\_ The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or construction of school facilities. **(Must have prior approval)**
5. \_\_\_\_\_ The assumption of cost by the high cost fund operated by the SEA (i.e. used the High Cost Grant to reimburse State/Local funds for high cost student expenditures).

Please provide an explanation for the decrease in expenditures for each of the exceptions selected. Provide the exact amount of difference in salaries and benefits from year to year. If the decrease is the result of a student leaving the district, identify the type of service provided. Account for all the differences between the year in question and the previous year so that it adds up to as much as or more than the difference.

**Example:** Special Education state and local expenditures for FY14 were \$1,785,375, but were only \$1,752,530 for FY15. That is a difference of \$32,845.

FY14 retired teacher salary/benefits totaled	\$96,350
FY15 replacement	\$62,500
	\$33,850 difference

\$33,850 is greater than \$32,845, therefore, MOE is met using state and local expenditures.

\*\*\*Check this box if additional pages [ ~~Ac~~ | ~~ae~~ | ~~ae~~ ] are attached.