

Coffeeville School District
FISCAL POLICIES AND PROCEDURES

XVIII. Maintenance of Effort Requirements and Exceptions

IDEA 34 CFR §300.203 sets forth the requirement that funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.

Exceptions:

1. The calculations (utilizing the FETS data transmitted to the MDE) are incorrect.
2. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel, who were replaced by qualified, lower-salaried staff.
3. There was a decrease in enrollment of children with disabilities, which resulted in a reduction of teacher units needed to serve students with disabilities.
4. An exceptionally costly special education program provided to a particular disabled child utilizing State and/or local funds was terminated.
5. Costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities, were terminated.