**24:05:19:05.01  Exception to maintenance of effort.** Notwithstanding the restrictions in § 24:05:19:05, a school district may reduce the level of expenditures by the district under Part B of the Individuals with Disabilities Education Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to:

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

 (2)  A decrease in the enrollment of students with disabilities;

 (3)  The termination of the obligation of the district, consistent with this chapter, to provide a program of special education to a particular student with a disability that is an exceptionally costly program as determined by the state, because the student:

 (a)  Has left the jurisdiction of the district;

 (b)  Has reached the age at which the obligation of the district to provide a free appropriate public education to the student has terminated; or

 (c)  No longer needs the program of special education;

 (4)  The termination of costly expenditures for long-term purchases such as the acquisition of equipment or the construction of school facilities; or

 (5)  The assumption of cost by the extraordinary costs fund operated by the department under chapter 24:05:33.01.

 **Source:** 26 SDR 150, effective May 22, 2000; 33 SDR 236, effective July 5, 2007.

 **General Authority:** SDCL 13-37-1.1.

 **Law Implemented:** SDCL 13-37-1.1.