**Mississippi Department of Education**

**Office of Special Education**

**Possible Responses when the Maintenance of Effort Requirements for Fiscal Year 2018 Were Not Met**

**§§300.203-300.204. 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. 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 reasons listed below:**

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| **Reasons** | **Possible District Response** |
| 1. The FY16 amount is lower than FY15 due to 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. | * List each teacher who retired or departed at the end of 2014-2015 and report the total salary and benefits paid from State and local funds. * List each replacement teacher employed for 2015-2016 and report the total salary and benefits paid from State and local funds. |
| 1. There was a decrease in enrollment of children with disabilities for FY 16 (2015-2016), which resulted in a reduction of teacher units needed to serve students with disabilities. | * Explain the reduction in Child Count and how that reduced the number of teacher units for the district. |
| 1. An exceptionally costly special education program provided to a particular child with a disability because the child (1) has left the jurisdiction of the LEA; (2) has reached the age at which the obligation to provide a FAPE has terminated; or (3) the program is no longer needed. | * Explain the costs and reasons for terminating the program. Report the total amount expended for 2014-2015 and attach supporting documentation. |
| 1. Costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities, were terminated during FY 15. | * Explain the costs and report the total amount expended for 2014-2015. Attach supporting documentation. |
| 1. The assumption of cost by the high cost fund operated by the SEA under § 300.704 (c). | * Note: relates to a High Cost Pool – MS does not have a High Cost Pool at this time. |

See attached forms for reporting reasons and recording district’s responses.

The justification for the exceptions to the maintenance of effort is due to the Office of Special Education, Division of District Fiscal Services, on or before **May 31, 2017**.