

<b>DESCRIPTOR TERM:</b>  <b>Fiscal Management</b>	<b>Millard District Policy</b> <b>File Code: 2200</b>  <b>Approved: 12-12-24</b>
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## **TITLE I MAINTENANCE OF EFFORT**

### **A. Purpose**

1. The purpose of this policy is to ensure that Millard School District complies with the maintenance of effort (MOE) requirement for Title 1, Part A of the Elementary and Secondary Education Act (ESEA), as amended by Every Student Succeeds Act (ESSA). The MOE requirement is intended to prevent the supplanting of state and local funds with federal funds.
2. The MOE requirement for Title 1, Part A is that Sample LEA must spend at least 90 percent of the state and local funds per pupil or in the aggregate that it spent in the preceding fiscal year. If Millard School District fails to meet this requirement, the Utah State Board of Education (USBE) will reduce the amount of Title 1, Part A funds allocated to the LEA in the succeeding fiscal year by the percentage by which the LEA failed to maintain its effort.

### **B. Procedures**

1. Millard School District will use the same source of state and local expenditure data that it reports to the USBE to calculate its MOE for Title 1, Part A.
2. Millard School District will use the same student membership data that it reports to the USBE to calculate its per pupil expenditures for state and local funds.
3. Millard School District will compare its state and local expenditures per pupil and in the aggregate for the current fiscal year with those for the preceding fiscal year to determine if it meets the 90 percent MOE requirement for Title 1, Part A.
4. Millard School District will provide documentation of its MOE calculation to the USBE when scheduled for a Title 1 monitoring visit.

5. Millard School District will maintain records of its state and local expenditures and student membership data for each fiscal year and make them available to the USBE upon request.
6. If Millard School District fails to meet the 90 percent MOE requirement for Title 1, Part A, the LEA will work with the USBE to identify the reasons for the failure and develop a plan to restore its effort in the succeeding fiscal year.
7. If Millard School District experiences a significant decline in state and local revenues or a significant increase in student enrollment, the LEA may request a waiver of the MOE requirement from the USBE. The USBE will review the request and grant or deny the waiver in accordance with the ESEA and its regulations.