



**MEMORANDUM**

TO: School District Superintendents  
Supervisors of Special Education  
School District Business Managers

FROM: Mr. Michael Gibbons, Bureau Director *MAG*  
Office of Fiscal Services

DATE: April 13, 2017

RE: **Maintenance of Effort Requirements (MOE) Met for Fiscal Year 2018**

In order for your district to receive Individuals with Disabilities Education Act (IDEA) funds, the Office of Special Education is required to obtain data to verify that MOE requirements were met by your district annually. Effort must be maintained for the school year 2015-2016 (FY 16) at or above the level of expenditures of the preceding school year 2014-2015 (FY 15) to be eligible for funding in the Fiscal Year 2018. According to the final regulations of the 2004 Amendments to IDEA, a combination of State and local funds may be used to demonstrate maintenance of effort for school districts. These amounts are calculated by utilizing the Financial Electronic Transmission System (FETS) data that your finance office transmits to us at the end of each school/fiscal year. The calculation from your FETS data is a combination of the following:

<u>Column 1</u>	<u>Column 2</u>	<u>Column 3</u>
<b>Fund:</b> 1120 - District Maintenance  <b>GL Code -</b> 900 Expenditures  <b>Expenditure Functions:</b>  1220 - 1229 Special Education Programs 2150 - 2159 Speech Path. & Audio Ser.  <b>Object Codes:</b>  All objects EXCEPT 700	<b>Fund:</b> 1130 - Special Education  <b>GL Code -</b> 900 Expenditures  <b>Expenditure Functions:</b>  1000 - 1999 Instruction 2000 - 2999 Support Services 3000 - 3999 Non-Instructional Serv.  <b>Object Codes:</b>  All objects EXCEPT 700	Column 1  <u>PLUS</u>  Column 2

The amounts calculated for your school district are included in the enclosed report. In the case of your school district, **effort was maintained for funding in Fiscal Year 2018**. This information should be maintained in your special education office as documentation to support that the MOE requirement has been met.

If you have any questions, you may call Mary Knight or Dr. Audrey Shaifer at (601) 359-3498.

c: Gretchen Cagle

Enclosures