**MEMORANDUM**

TO: Select School District Superintendents

Select School District Name (XXX)

FROM: Mr. Michael Gibbons, Bureau Director

Office of District Fiscal Services

DATE: March 7, 2016

RE: **Maintenance of Effort Requirements (MOE) Met for Fiscal Year 2017**

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 2014-2015 (FY 15) at or above the level of expenditures of the preceding school year 2013-2014 (FY 14) to be eligible for funding in the Fiscal Year 2017. 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:

|  |  |  |
| --- | --- | --- |
| **Column 1** **Fund**: 1120 - District Maintenance Fund: 1130 - Special Education Column 1 plus Column 2**GL Code** - 900 Expenditures**Expenditure Functions**: 1220 - 1229 Special Education Programs 1000 - 1999 - Instruction2150 - 2159 Speech Path. & Audio. Ser. 2000 - 2999 - Support Services**Object Codes**: All objects EXCEPT 700 | **Column 2****Fund**: 1130 - Special Education**GL** **Code** - 900 ExpendituresExpenditure Functions:1000 - 1999 Instruction2000 - 2999 Support Services3000 - 3999 Non-Instructional Serv.**Object Codes:** All objects EXCEPT 700  | **Column 3**Column 1 PLUSColumn 2  |

The amounts calculated for your school district are included in the enclosed report. In the case of your school district, maintenance of effort based on expenditures was not met, but based on per pupil expenditures maintenance of effort **was maintained for funding in Fiscal Year 2017**. This information should be maintained in your special education office as documentation to support that the MOE requirement has been met.

Per Pupil Cost in 2013-2014 was $\_\_\_\_\_\_\_\_\_\_\_\_\_ and $\_\_\_\_\_\_\_\_\_\_\_\_\_ in 2014-2015.

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

c: Dr. Kim Benton

 Special Education Director

 Business Manager

Enclosures