



MEMORANDUM

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

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

DATE: April 13, 2017

RE: **Maintenance of Effort Requirements for Fiscal Year 2018 Were Not Met**

In order for your district to receive Individuals with Disabilities Education Act (IDEA) funds, the Office of Special Education is required to obtain maintenance of effort amounts for your district annually. In order to be eligible for funding in Fiscal Year 2018, 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). According to the final regulations of the 2004 Amendments to IDEA, a combination of State and local funds may be used to indicate maintenance of effort for school districts. These amounts are calculated by utilizing the Financial Electronic Transfer 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>
Fund: 1120 - District Maintenance GL Code - 900 Expenditures Expenditure Functions: 1220 - 1229 Special Education Programs 2150-2159 Speech Path & Audio Ser. Object Codes: All objects EXCEPT 700	Fund: 1130 - Special Education GL Code - 900 Expenditures Expenditure Functions: 1000 - 1999 Instruction 2000 - 2999 Support Services 3000 - 3999 Non-Instructional Serv. Object Codes: All objects EXCEPT 700	Column 1 <u>PLUS</u> Column 2

The amounts calculated for your school district are outlined in the enclosed report. Based on these calculations, **effort was not maintained for Fiscal Year 2018 and funding to the district will be in jeopardy until this deficiency is resolved.** In order to assist you with providing additional information necessary to clarify and resolve this deficiency, please refer to the enclosed information and respond to this office by **May 31, 2017.**

c: Gretchen Cagle

Enclosures