

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	377,099.41	0.00	90,829.55	0.00	0.00	2,485,569.59	4,507,448.29		7,460,940.84
2000-2999	Classified Salaries	365,882.40	0.00	0.00	0.00	0.00	2,159,201.88	583,760.77		3,108,845.05
3000-3999	Employee Benefits	364,594.05	0.00	22,782.49	0.00	0.00	1,802,781.11	1,804,810.26		3,994,947.91
4000-4999	Books and Supplies	116,092.65	0.00	901.54	0.00	0.00	138,399.84	187,954.69		443,348.72
5000-5999	Services and Other Operating Expenditures	169,590.70	0.00	3,490.39	0.00	0.00	2,949,906.10	2,129,623.86		5,252,611.05
6000-6999	Capital Outlay	19,275.00	0.00	0.00	0.00	0.00	15,383.97	41,849.01		76,507.98
7130	State Special Schools	34,390.00	0.00	0.00	0.00	0.00	0.00	0.00		34,390.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,446,918.21	0.00	117,983.97	0.00	0.00	9,551,242.49	9,255,446.88	0.00	20,371,591.55
7310	Transfers of Indirect Costs	950,291.76	0.00	0.00	0.00	0.00	0.00	0.00		950,291.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,434,224.77	0.00	0.00	0.00	0.00	0.00	0.00		3,434,224.77
	Total Indirect Costs and PCR Allocations	4,384,516.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,384,516.53
	TOTAL COSTS	5,831,434.74	0.00	117,983.97	0.00	0.00	9,551,242.49	9,255,446.88	0.00	24,756,108.08
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	98,505.74	0.00	0.00	0.00	0.00	73,296.32	36,954.78		208,756.84
2000-2999	Classified Salaries	125,711.37	0.00	0.00	0.00	0.00	1,809,872.23	582,244.21		2,517,827.81
3000-3999	Employee Benefits	86,157.81	0.00	0.00	0.00	0.00	962,750.79	405,757.45		1,454,666.05
4000-4999	Books and Supplies	76,430.17	0.00	901.54	0.00	0.00	75,316.20	121,937.71		274,585.62
5000-5999	Services and Other Operating Expenditures	32,680.55	0.00	3,305.51	0.00	0.00	29,308.71	55,327.96		120,622.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	41,849.01		41,849.01
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	419,485.64	0.00	4,207.05	0.00	0.00	2,950,544.25	1,244,071.12	0.00	4,618,308.06
7310	Transfers of Indirect Costs	227,083.94	0.00	0.00	0.00	0.00	0.00	0.00		227,083.94
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	227,083.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,083.94
	TOTAL BEFORE OBJECT 8980	646,569.58	0.00	4,207.05	0.00	0.00	2,950,544.25	1,244,071.12	0.00	4,845,392.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 08, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	278,587.67	0.00	90,829.55	0.00	0.00	2,412,273.27	4,470,493.51		7,252,184.00
2000-2999	Classified Salaries	240,171.03	0.00	0.00	0.00	0.00	349,329.65	1,516.56		591,017.24
3000-3999	Employee Benefits	278,436.24	0.00	22,762.49	0.00	0.00	840,030.32	1,399,052.81		2,540,281.86
4000-4999	Books and Supplies	39,662.48	0.00	0.00	0.00	0.00	63,083.64	66,016.98		168,763.10
5000-5999	Services and Other Operating Expenditures	136,910.15	0.00	184.88	0.00	0.00	2,920,597.39	2,074,295.90		5,131,988.32
6000-6999	Capital Outlay	19,275.00	0.00	0.00	0.00	0.00	19,383.97	34,668.97		34,668.97
7130	State Special Schools	34,390.00	0.00	0.00	0.00	0.00	0.00	0.00		34,390.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,027,432.57	0.00	113,776.92	0.00	0.00	6,600,698.24	8,011,375.76	0.00	15,753,283.49
7310	Transfers of Indirect Costs	723,207.82	0.00	0.00	0.00	0.00	0.00	0.00		723,207.82
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,434,224.77								3,434,224.77
	Total Indirect Costs and PCR Allocations	4,157,432.59							0.00	4,157,432.59
	TOTAL BEFORE OBJECT 8980	5,194,865.16	0.00	113,776.92	0.00	0.00	6,600,698.24	8,011,375.76	0.00	19,910,716.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 08, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	7,518.42	0.00	0.00	0.00	0.00	0.00	0.00		7,518.42
3000-3999	Employee Benefits	339.18	0.00	0.00	0.00	0.00	0.00	0.00		339.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	283.63	0.00		283.63
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	382.47	104.26		486.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	34,390.00	0.00	0.00	0.00	0.00	0.00	0.00		34,390.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	42,247.60	0.00	0.00	0.00	0.00	666.10	104.26	0.00	43,017.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	42,247.60	0.00	0.00	0.00	0.00	666.10	104.26	0.00	43,017.96
8091, 8099	Revenue Limit, Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS										
										4,176,519.51
										1,339,107.68
										5,959,027.50
										11,411,672.65

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2009-10 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	19,716,835.40	9,907,814.50
2. Enter audit adjustments of 2009-10 special education expenditures from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____ _____ _____		
3. Enter restatements of 2010-11 special education beginning fund balances from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____ _____ _____		
5. 2009-10 Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines 1 through 4)	19,716,835.40	9,907,814.50
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet	1,481.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____ _____ _____		
3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)	1,481.00	

SELPA: Ventura County (AG)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2010-11 Expenditures by LEA (LE-CY) and the 2009-10 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2010-11 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Ventura County (AG)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for both the current year and prior year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception (P.L. 108-446).

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	0.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	0.00	
Increase in funding (if difference is positive)	0.00	
50% of increase in funding	0.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	<u>0.00</u>	<u>0.00</u>

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2010-11 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2009-10 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	24,756,108.08		
2. Less: Expenditures paid from federal sources	3,506,284.32		
3. Expenditures paid from state and local sources	21,249,823.76	19,716,835.40	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>21,249,823.76</u>	<u>19,716,835.40</u>	<u>1,532,988.36</u>
4. Special education unduplicated pupil count	1,533	1,481	
5. Per capita state and local expenditures (A3/A4)	<u>13,861.59</u>	<u>13,313.19</u>	<u>548.40</u>

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: Ventura County (AG)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

1. Last year's local expenditures met MOE requirement:

- a. Expenditures paid from local sources
 - Less: Exempt reduction(s) from SECTION 1
 - Less: 50% reduction from SECTION 2
 - Net expenditures paid from local sources

b. Per capita local expenditures (B1a/A4)

	FY 2010-11	FY 2009-10	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- a. Expenditures paid from local sources
 - Less: Exempt reduction(s) from SECTION 1
 - Less: 50% reduction from SECTION 2
 - Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	FY 2010-11	Base FY FY 2008-09	Difference
2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources	11,411,672.65	11,411,396.21	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,411,672.65	11,411,396.21	276.44
b. Special education unduplicated pupil count	1,533	1,535	
c. Per capita local expenditures (B2a/B2b)	7,444.01	7,434.13	9.88

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2010-11 MOE requirement and make the selection on Page 1.

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