

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 BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	326,055.00	0.00	87,687.00	0.00	0.00	2,174,102.00	4,482,293.00		7,070,137.00
2000-2999	Classified Salaries	325,781.00	0.00	0.00	0.00	0.00	2,157,183.00	608,478.00		3,091,442.00
3000-3999	Employee Benefits	405,107.00	0.00	25,622.00	0.00	0.00	2,028,283.00	2,019,993.00		4,479,005.00
4000-4999	Books and Supplies	245,761.00	0.00	0.00	0.00	0.00	63,083.00	55,052.00		373,896.00
5000-5999	Services and Other Operating Expenditures	45,872.00	0.00	3,480.00	0.00	0.00	2,749,517.00	2,189,131.00		4,988,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00		35,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,363,576.00	0.00	116,789.00	0.00	0.00	9,172,168.00	9,364,947.00	0.00	20,037,480.00
7310	Transfers of Indirect Costs	1,168,320.00	0.00	0.00	0.00	0.00	0.00	0.00		1,168,320.00
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	1,168,320.00	0.00	0.00	0.00	0.00	0.00	0.00		1,168,320.00
	TOTAL COSTS	2,551,896.00	0.00	116,789.00	0.00	0.00	9,172,168.00	9,364,947.00	0.00	21,205,800.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	326,055.00	0.00	87,687.00	0.00	0.00	2,172,962.00	4,481,593.00		7,068,297.00
2000-2999	Classified Salaries	198,043.00	0.00	0.00	0.00	0.00	354,937.00	0.00		552,980.00
3000-3999	Employee Benefits	333,099.00	0.00	25,622.00	0.00	0.00	877,793.00	1,586,386.00		2,822,900.00
4000-4999	Books and Supplies	230,763.00	0.00	0.00	0.00	0.00	63,083.00	55,052.00		358,898.00
5000-5999	Services and Other Operating Expenditures	33,280.00	0.00	3,480.00	0.00	0.00	2,749,517.00	2,189,131.00		4,975,408.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00		35,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,156,240.00	0.00	116,789.00	0.00	0.00	6,218,292.00	8,322,162.00	0.00	15,813,483.00
7310	Transfers of Indirect Costs	900,941.00	0.00	0.00	0.00	0.00	0.00	0.00		900,941.00
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	900,941.00	0.00	0.00	0.00	0.00	0.00	0.00		900,941.00
	TOTAL BEFORE OBJECT 8980	2,057,181.00	0.00	116,789.00	0.00	0.00	6,218,292.00	8,322,162.00	0.00	16,714,424.00
8980	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)									1,614,171.00
	TOTAL COSTS									18,328,595.00

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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00		35,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00
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	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									4,159,311.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									1,614,171.00
	TOTAL COSTS									5,786,937.00
										11,595,419.00

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

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	377,093.41	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	593,760.77		3,108,845.05
3000-3999	Employee Benefits	354,594.05	0.00	22,762.49	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	189,590.70	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 (non-add)	3,434,224.77	0.00	0.00	0.00	0.00	0.00	0.00		3,434,224.77
	Total Indirect Costs	950,291.76	0.00	0.00	0.00	0.00	0.00	0.00		950,291.76
	TOTAL COSTS	2,397,209.97	0.00	117,983.97	0.00	0.00	9,551,242.49	9,255,446.88	0.00	21,321,883.31
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		227,083.94
	TOTAL BEFORE OBJECT 8960	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
8960	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									1,339,107.66
										3,506,284.32

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, 09, & 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	63,083.84	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		5,131,888.32
6000-6999	Capital Outlay	19,275.00	0.00	0.00	0.00	0.00	15,383.97	0.00		34,658.97
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 (non-add)	3,434,224.77								3,434,224.77
	Total Indirect Costs	723,207.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	723,207.82
	TOTAL BEFORE OBJECT 8980	1,750,640.39	0.00	113,776.92	0.00	0.00	6,600,698.24	8,011,375.76	0.00	19,476,491.31
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 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										
										43,017.96
* Attach an additional sheet with explanations of any amounts in the Adjustments column.										
										4,176,519.51
										1,339,107.68
										5,863,027.50
										11,411,672.65

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 2011-12 Budget by LEA (LB-B) and the 2010-11 Expenditures by LEA (LE-B) 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 2011-12 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:	State and Local	Local Only
J. Saunders Retired 6/10, hired K. Goeken 7/10	33,983.24	33,983.24
Total exempt reductions	33,983.24	33,983.24

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)	2,582,126.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	2,525,490.00	
Increase in funding (if difference is positive)	56,636.00	
50% of increase in funding	28,318.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	28,318.00	28,318.00

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2011-12 (LB-B Worksheet)	Actual Expenditures FY 2010-11 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	21,205,800.00		
2. Less: Expenditures paid from federal sources	2,877,205.00		
3. Expenditures paid from state and local sources	18,328,595.00	17,815,598.99	
Less: Exempt reduction(s) from SECTION 1		33,983.24	
Less: 50% reduction from SECTION 2		28,318.00	
Net expenditures paid from state and local sources	18,328,595.00	17,753,297.75	575,297.25
4. Special education unduplicated pupil count	1,462	1,533	
5. Per capita state and local expenditures (A3/A4)	12,536.66	11,580.76	955.90

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted 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 "budget 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

	Budget FY 2011-12	Actual FY 2010-11	Difference

b. Per capita local expenditures (B1a/A4)

	Budget FY 2011-12	Base FY	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 budget 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

	Budget FY 2011-12	Base FY	Difference

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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 2011-12 MOE requirement and make the selection on Page 1.

Celeste Perdue
Contact Name

(805) 385-2523
Telephone Number

Staff Accountant
Title

celeste.perdue@ouhsd.k12.ca.us
E-mail Address