

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										1,817
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	514,175.17	0.00	206,576.94	0.00	0.00	2,937,832.80	5,491,279.09		9,149,864.00
2000-2999	Classified Salaries	407,262.86	0.00	0.00	0.00	0.00	3,367,936.65	711,283.26		4,486,482.77
3000-3999	Employee Benefits	484,115.13	0.00	67,936.72	0.00	0.00	3,108,726.59	2,767,044.30		6,427,822.74
4000-4999	Books and Supplies	107,883.47	0.00	319.02	0.00	0.00	232,426.92	150,100.57		490,729.98
5000-5999	Services and Other Operating Expenditures	343,587.83	0.00	7,189.89	0.00	0.00	2,166,259.15	29,510.33		2,546,547.20
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	20,019.89	0.00		20,019.89
7130	State Special Schools	39,762.00	0.00	0.00	0.00	0.00	0.00	0.00		39,762.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,896,786.46	0.00	282,022.57	0.00	0.00	11,833,202.00	9,149,217.55	0.00	23,161,228.58
7310	Transfers of Indirect Costs	1,139,567.30	0.00	0.00	0.00	0.00	0.00	0.00		1,139,567.30
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	4,862,431.94								4,862,431.94
	Total Indirect Costs and PCR Allocations	6,001,999.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,001,999.24
	TOTAL COSTS	7,898,785.70	0.00	282,022.57	0.00	0.00	11,833,202.00	9,149,217.55	0.00	29,163,227.82
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,522.00	579.00		2,101.00
2000-2999	Classified Salaries	132,714.32	0.00	0.00	0.00	0.00	242,921.01	628,446.45		1,004,081.78
3000-3999	Employee Benefits	79,401.58	0.00	0.00	0.00	0.00	184,612.14	482,913.59		746,927.31
4000-4999	Books and Supplies	8,063.90	0.00	0.00	0.00	0.00	93,745.77	0.00		101,809.67
5000-5999	Services and Other Operating Expenditures	5,293.49	0.00	0.00	0.00	0.00	1,232,917.91	8,281.87		1,246,493.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	225,473.29	0.00	0.00	0.00	0.00	1,755,718.83	1,120,220.91	0.00	3,101,413.03
7310	Transfers of Indirect Costs	112,750.75	0.00	0.00	0.00	0.00	0.00	0.00		112,750.75
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	112,750.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,750.75
	TOTAL BEFORE OBJECT 8980	338,224.04	0.00	0.00	0.00	0.00	1,755,718.83	1,120,220.91	0.00	3,214,163.78
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									562,524.39
	TOTAL COSTS									2,651,639.39

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, Ages 5-22 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, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	514,175.17	0.00	206,576.94	0.00	0.00	2,936,310.80	5,490,700.09		9,147,763.00
2000-2999	Classified Salaries	274,548.54	0.00	0.00	0.00	0.00	3,125,015.64	82,836.81		3,482,400.99
3000-3999	Employee Benefits	404,713.55	0.00	67,936.72	0.00	0.00	2,924,114.45	2,284,130.71		5,680,895.43
4000-4999	Books and Supplies	99,819.57	0.00	319.02	0.00	0.00	138,681.15	150,100.57		388,920.31
5000-5999	Services and Other Operating Expenditures	338,294.34	0.00	7,189.89	0.00	0.00	933,341.24	21,228.46		1,300,053.93
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	20,019.89	0.00		20,019.89
7130	State Special Schools	39,762.00	0.00	0.00	0.00	0.00	0.00	0.00		39,762.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,671,313.17	0.00	282,022.57	0.00	0.00	10,077,483.17	8,028,996.64	0.00	20,059,815.55
7310	Transfers of Indirect Costs	1,026,816.55	0.00	0.00	0.00	0.00	0.00	0.00		1,026,816.55
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	4,862,431.94								4,862,431.94
	Total Indirect Costs and PCR Allocations	5,889,248.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,889,248.49
	TOTAL BEFORE OBJECT 8980	7,560,561.66	0.00	282,022.57	0.00	0.00	10,077,483.17	8,028,996.64	0.00	25,949,064.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									562,524.39
	TOTAL COSTS									26,511,588.43
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	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	8,685.57	919.92		9,605.49
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	87,663.64	2,209.95		89,873.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	39,762.00	0.00	0.00	0.00	0.00	0.00	0.00		39,762.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	39,762.00	0.00	0.00	0.00	0.00	96,349.21	3,129.87	0.00	139,241.08
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 OBJECT 8980	39,762.00	0.00	0.00	0.00	0.00	96,349.21	3,129.87	0.00	139,241.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									562,524.39
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									13,981,430.23
	TOTAL COSTS									14,683,195.70

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

2013-14 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	23,261,971.27	12,583,047.73
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL 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. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	23,261,971.27	12,583,047.73
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	<u>1,749.00</u>	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	1,749.00	

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 2014-15 Expenditures by LEA (LE-CY) and the 2013-14 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 2014-15 MOE 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
Total exempt reductions	0.00	0.00

SELPA: Ventura County (AG)

SECTION 2

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

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current 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 (34 CFR 300.226(a)) 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)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

SELPA: Ventura County (AG)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2014-15 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2013-14 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	29,163,227.82		
2. Less: Expenditures paid from federal sources	2,651,639.39		
3. Expenditures paid from state and local sources	26,511,588.43	23,261,971.27	
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	26,511,588.43	23,261,971.27	3,249,617.16
4. Special education unduplicated pupil count	1,817	1,749	
5. Per capita state and local expenditures (A3/A4)	14,590.86	13,300.16	1,290.70

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 reviewed.

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 reviewed.

SELPA: Ventura County (AG)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	14,683,195.70	12,583,047.73	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>14,683,195.70</u>	<u>12,583,047.73</u>	<u>2,100,147.97</u>
b. Per capita local expenditures (B1a/A4)	<u>8,081.01</u>	<u>7,194.42</u>	<u>886.59</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

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