

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object
Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$25,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$200,000.00 | \$500,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$150,000.00 | \$450,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$50,000.00 | \$100,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$410,000.00 | \$1,075,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$0.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$0.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$0.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$0.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$410,000.00 | \$1,075,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object 001-499, 620-929, and 950-969
Codes:

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$25,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$175,000.00 | \$600,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$150,000.00 | \$450,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$50,000.00 | \$100,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$385,000.00 | \$1,175,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$0.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$0.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$0.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$0.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$385,000.00 | \$1,175,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

| | EXPENDITURES | | FY 2018 EXPENDITURES | |
|--|--------------------------|--------------------------------|-----------------------------|--------------------|
| | FY 2017 LOCAL | FY 2017 STATE/LOCAL | LOCAL | STATE/LOCAL |
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$385,000.00 | \$1,175,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

The FY2019 MOE will also compare the local expenditures to the FY2017 amount because MOE was not met with local funds.

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

Child Count of Students With Disabilities

I. (Excludes Gifted Students)

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$25,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$200,000.00 | \$500,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$200,000.00 | \$375,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$50,000.00 | \$100,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$460,000.00 | \$1,000,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$0.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$0.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$0.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$0.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$460,000.00 | \$1,000,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

| | EXPENDITURES | | FY 2018 EXPENDITURES | |
|--|---------------------|--------------------|-----------------------------|--------------------|
| | FY 2017 | FY 2017 | LOCAL | STATE/LOCAL |
| | LOCAL | STATE/LOCAL | | |
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$460,000.00 | \$1,000,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | NO |

The FY2019 state/local expenditures will be compared to the FY2017 expenditures because MOE was not met with state/local funds.

The local expenditures are higher than necessary. In my opinion we should not let this happen. My advice is to reclassify special ed expenses from local dollars to state dollars; and regular ed expenses from state dollars to local dollars. Doing this will reduce the special ed expenses paid with local funds but the total state/local amount will remain unchanged.

| | |
|--|---------------------|
| FY2018 Local Special Ed Expenses | 460,000.00 |
| Reclassify to State | (50,000.00) |
| Revised Local Special Ed Total Expenses | 410,000.00 |
| <hr/> | |
| FY2018 State Special Ed Expenses | 540,000.00 |
| Move From Local to State | 50,000.00 |
| Revised State Special Ed Expenses | 590,000.00 |
| <hr/> | |
| Revised Local Special Ed Total Expenses | 410,000.00 |
| Revised State Special Ed Expenses | 590,000.00 |
| Revised State/Local Special Ed Expenses | 1,000,000.00 |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2019 Fiscal Period: 12

**Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 18 | 790 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 19 | 795 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| | EXPENDITURES | | FY 2019 EXPENDITURES | |
|---|----------------------|----------------------------|-----------------------------|--------------------|
| | FY 2018 LOCAL | FY 2017 STATE/LOCAL | LOCAL | STATE/LOCAL |
| A. Expenditures from State and Local Funds | | | | |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$25,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$200,000.00 | \$500,000.00 |
| Program Codes 2400-2499 | \$200,000.00 | \$450,000.00 | \$175,000.00 | \$375,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$50,000.00 | \$100,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|--|--------------|--------------------|--------------|--------------------|
| A. Total Local or State/Local Expenditures | \$460,000.00 | \$1,075,000.00 | \$435,000.00 | \$1,000,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

Child Count of Students With Disabilities

I. (Excludes Gifted Students)

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$25,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$200,000.00 | \$600,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$150,000.00 | \$650,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$50,000.00 | \$100,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$410,000.00 | \$1,375,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$0.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$0.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$0.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$0.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$410,000.00 | \$1,375,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2019 Fiscal Period: 12

Child Count of Students With Disabilities

i. (Excludes Gifted Students)

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 18 | 790 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2016 |
| FY 19 | 795 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object
Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| | FY 2018 | | FY 2019 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| A. Expenditures from State and Local Funds | | | | |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$25,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$600,000.00 | \$200,000.00 | \$500,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$650,000.00 | \$150,000.00 | \$450,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$50,000.00 | \$100,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,375,000.00 | \$410,000.00 | \$1,075,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

**FY2017 STATE/LOCAL was
\$ 1,075,000.00**

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund Sources: 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$15,000.00 | \$25,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$250,000.00 | \$500,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$175,000.00 | \$450,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$60,000.00 | \$100,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$500,000.00 | \$1,075,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$0.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$0.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$0.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$0.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$500,000.00 | \$1,075,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

| | EXPENDITURES | | FY 2018 EXPENDITURES | |
|--|---------------------|--------------------|-----------------------------|--------------------|
| | FY 2017 | FY 2017 | LOCAL | STATE/LOCAL |
| | LOCAL | STATE/LOCAL | | |
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$500,000.00 | \$1,075,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

So here again I would not let local funds be increased.
 I would move special ed expenses from local state and
 the same amount of regular ed from state to local.

| | |
|--|---------------------|
| FY2018 Local Special Ed Expenses | 500,000.00 |
| Reclassify to State | (90,000.00) |
| Revised Local Special Ed Total Expenses | 410,000.00 |
| FY2018 State Special Ed Expenses | 575,000.00 |
| Move From Local to State | 90,000.00 |
| Revised State Special Ed Expenses | 665,000.00 |
| Revised Local Special Ed Total Expenses | 410,000.00 |
| Revised State Special Ed Expenses | 665,000.00 |
| Revised State/Local Special Ed Expenses | 1,075,000.00 |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$5,000.00 | \$20,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$150,000.00 | \$450,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$125,000.00 | \$375,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$10,000.00 | \$75,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|--------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$290,000.00 | \$920,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|--------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$0.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$0.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$0.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$0.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$290,000.00 | \$920,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

| | <u>EXPENDITURES</u> | | <u>FY 2018 EXPENDITURES</u> | |
|--|---------------------|--------------------|-----------------------------|--------------------|
| | <u>FY 2017</u> | <u>FY 2017</u> | <u>LOCAL</u> | <u>STATE/LOCAL</u> |
| | <u>LOCAL</u> | <u>STATE/LOCAL</u> | | |
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$290,000.00 | \$920,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

| | |
|--|-------------------|
| FY2018 Local Special Ed Expenses | 290,000.00 |
| Reclassify From State | 120,000.00 |
| Revised Local Special Ed Total Expenses | 410,000.00 |
| | |
| FY2018 State Special Ed Expenses | 630,000.00 |
| Move From State to Local | (120,000.00) |
| Revised State Special Ed Expenses | 510,000.00 |
| | |
| Revised Local Special Ed Total Expenses | 410,000.00 |
| Revised State Special Ed Expenses | 510,000.00 |
| Revised State/Local Special Ed Expenses | 920,000.00 |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$25,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$175,000.00 | \$500,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$130,000.00 | \$450,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$50,000.00 | \$100,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|--|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$365,000.00 | \$1,075,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A./Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$0.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$0.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$0.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$0.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$365,000.00 | \$1,075,000.00 |
| E. Per Capita Expenditures (Item IV.D./Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$10,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$200,000.00 | \$445,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$150,000.00 | \$410,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$50,000.00 | \$80,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|--------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$410,000.00 | \$945,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|--------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$0.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$0.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$0.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$0.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$410,000.00 | \$945,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$10,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$200,000.00 | \$445,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$150,000.00 | \$410,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$50,000.00 | \$80,000.00 |

MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|--------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$410,000.00 | \$945,000.00 |
| B. Child Count | | | | |
| C. Per Capita Expenditure (Item III.A/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

The state expenditures may be low due to a downturn in the economy and/or proration. LEAs have more control over how their local dollars flow and are accounted for which is why I am of the opinion that the local expenditures should be kept as low as possible.

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 745 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$9,617.95 | \$24,033.70 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$192,262.15 | \$480,651.65 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$144,194.75 | \$432,584.25 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$48,059.95 | \$96,119.90 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$394,134.80 | \$1,033,389.50 |
| B. Child Count | 775 | 775 | 745 | 745 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | \$529.04 | \$1,387.10 | 529.04 | \$1,387.10 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | YES | YES |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | |
| B. 1. Maximum Flexibility Allowable | | | | |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | |
| 3. Net Reduction Maximum Flexibility Allowable | | | | |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$394,134.80 | \$1,033,389.50 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | \$529.04 | \$1,387.10 | \$529.04 | \$1,387.10 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | YES | YES |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 745 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object
Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$8,000.00 | \$25,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$190,000.00 | \$510,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$140,000.00 | \$460,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$47,000.00 | \$105,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$385,000.00 | \$1,100,000.00 |
| B. Child Count | 775 | 775 | 745 | 745 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | \$529.04 | \$1,387.10 | 516.78 | \$1,476.51 |
| MOE Met on Total Expenditures? | | | NO | YES |
| MOE Met on Per Capita Expenditures? | | | NO | YES |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | |
| B. 1. Maximum Flexibility Allowable | | | | |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | |
| 3. Net Reduction Maximum Flexibility Allowable | | | | |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$385,000.00 | \$1,100,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | \$529.04 | \$1,387.10 | \$516.78 | \$1,476.51 |
| MOE Met on Total Expenditures? | | | NO | YES |
| MOE Met on Per Capita Expenditures? | | | NO | YES |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

Child Count of Students With Disabilities

I. (Excludes Gifted Students)

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 745 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,500.00 | \$20,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$210,000.00 | \$480,651.65 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$160,000.00 | \$432,584.25 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$55,000.00 | \$96,119.90 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$435,500.00 | \$1,029,355.80 |
| B. Child Count | 775 | 775 | 745 | 745 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | \$529.04 | \$1,387.10 | 584.56 | \$1,381.69 |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | YES | NO |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | |
| B. 1. Maximum Flexibility Allowable | | | | |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | |
| 3. Net Reduction Maximum Flexibility Allowable | | | | |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$435,500.00 | \$1,029,355.80 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | \$529.04 | \$1,387.10 | \$584.56 | \$1,381.69 |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | YES | NO |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,500.00 | \$20,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$210,000.00 | \$480,651.65 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$160,000.00 | \$432,584.25 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$55,000.00 | \$96,119.90 |

MAINTENANCE OF EFFORT

| | FY 2017 | | FY 2018 EXPENDITURES | |
|---|--------------|----------------|----------------------|----------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$435,500.00 | \$1,029,355.80 |
| B. Child Count | 775 | 775 | 745 | 745 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | \$529.04 | \$1,387.10 | 584.56 | \$1,381.69 |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | YES | NO |

If this is left unchanged you are missing an opportunity to reduce the level of MOE on the local side.
 At the same time you are increasing the amount required in future years; so I would consider moving special ed expenses from local to state.
 Or perhaps things are coded to special ed program codes that should not be.

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 745 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object 001-499, 620-929, and 950-969
Codes:

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$9,617.95 | \$27,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$192,262.15 | \$501,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$144,194.75 | \$447,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$48,059.95 | \$96,119.90 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$394,134.80 | \$1,071,119.90 |
| B. Child Count | 775 | 775 | 745 | 745 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | \$529.04 | \$1,387.10 | 529.04 | \$1,437.74 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | YES | YES |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | |
| B. 1. Maximum Flexibility Allowable | | | | |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | |
| 3. Net Reduction Maximum Flexibility Allowable | | | | |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$394,134.80 | \$1,071,119.90 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | \$529.04 | \$1,387.10 | \$529.04 | \$1,437.74 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | YES | YES |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 745 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund Sources: 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$24,033.70 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$210,000.00 | \$480,651.65 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$155,000.00 | \$432,584.25 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$52,000.00 | \$96,119.90 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$427,000.00 | \$1,033,389.50 |
| B. Child Count | 775 | 775 | 745 | 745 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | \$529.04 | \$1,387.10 | 573.15 | \$1,387.10 |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | YES | YES |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | |
| B. 1. Maximum Flexibility Allowable | | | | |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | |
| 3. Net Reduction Maximum Flexibility Allowable | | | | |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$427,000.00 | \$1,033,389.50 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | \$529.04 | \$1,387.10 | \$573.15 | \$1,387.10 |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | YES | YES |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$10,000.00 | \$24,033.70 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$210,000.00 | \$480,651.65 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$155,000.00 | \$432,584.25 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$52,000.00 | \$96,119.90 |

MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$427,000.00 | \$1,033,389.50 |
| B. Child Count | 775 | 775 | 745 | 745 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | \$529.04 | \$1,387.10 | 573.15 | \$1,387.10 |
| MOE Met on Total Expenditures? | | | YES | NO |
| MOE Met on Per Capita Expenditures? | | | YES | YES |

In this example the local expenditures have increased when the total could be decreased. If you wanted to the total amount of special ed expensed could be moved to state. Because of the subsequent year rule the FY2019 expenditures would be compared to FY2017, but the FY2018 financials would be ok because MOE is met with state/local funds. This is extreme but it would be better than increasing the amount required in future years.

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 745 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object 001-499, 620-929, and 950-969
Codes:

EXPENDITURES

| | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| A. Expenditures from State and Local Funds | | | | |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$5,000.00 | \$23,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$195,000.00 | \$480,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$143,000.00 | \$435,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$47,000.00 | \$95,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$390,000.00 | \$1,033,000.00 |
| B. Child Count | 775 | 775 | 745 | 745 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | \$529.04 | \$1,387.10 | 523.49 | \$1,386.58 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | NO | NO |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | |
| B. 1. Maximum Flexibility Allowable | | | | |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | |
| 3. Net Reduction Maximum Flexibility Allowable | | | | |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$390,000.00 | \$1,033,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | \$529.04 | \$1,387.10 | \$523.49 | \$1,386.58 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | NO | NO |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 745 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object 001-499, 620-929, and 950-969
Codes:

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$2,000.00 | \$23,200.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$190,000.00 | \$482,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$130,000.00 | \$436,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$30,000.00 | \$97,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$352,000.00 | \$1,038,200.00 |
| B. Child Count | 775 | 775 | 745 | 745 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | \$529.04 | \$1,387.10 | 472.48 | \$1,393.56 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | NO | YES |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | |
| B. 1. Maximum Flexibility Allowable | | | | |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | |
| 3. Net Reduction Maximum Flexibility Allowable | | | | |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$352,000.00 | \$1,038,200.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | \$529.04 | \$1,387.10 | \$472.48 | \$1,393.56 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | NO | YES |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 745 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund: 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$9,800.00 | \$22,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$194,000.00 | \$480,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$146,000.00 | \$431,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$51,000.00 | \$94,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$400,800.00 | \$1,027,000.00 |
| B. Child Count | 775 | 775 | 745 | 745 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | \$529.04 | \$1,387.10 | 537.99 | \$1,378.52 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | YES | NO |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | |
| B. 1. Maximum Flexibility Allowable | | | | |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | |
| 3. Net Reduction Maximum Flexibility Allowable | | | | |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$400,800.00 | \$1,027,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | \$529.04 | \$1,387.10 | \$537.99 | \$1,378.52 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | YES | NO |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

I. Child Count of Students With Disabilities

(Excludes Gifted Students)

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund Sources: 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)

Function: 1000-6999 and 9140 (Program 4712)
1000-6999 (Programs 2200-2499 & 2900-2999)

Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$9,500.00 | \$24,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$190,000.00 | \$498,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$145,000.00 | \$445,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$42,000.00 | \$98,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$386,500.00 | \$1,065,000.00 |
| B. Child Count | 775 | 775 | 790 | 790 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | 529.04 | 1,387.10 | 489.24 | 1,348.10 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | NO | NO |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$14,000.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$14,000.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$14,000.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$14,000.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$386,500.00 | \$1,079,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | YES |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

17a

| | |
|--|------------------|
| Current Year's IDEA Allocation (Fund Source 3210) | 528,000.00 |
| Previous Year's IDEA Allocation (Fund Source 3210) | 500,000.00 |
| <hr/> | |
| Difference | 28,000.00 |
| Half of the Difference | 50% |
| <hr/> | |
| Flexibility Allowed | 14,000.00 |
| <hr/> <hr/> | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

**I. Child Count of Students With Disabilities
(Excludes Gifted Students)**

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund Sources: 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| A. Expenditures from State and Local Funds | FY 2017 | | FY 2018 EXPENDITURES | |
|--|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$9,500.00 | \$24,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$190,000.00 | \$498,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$145,000.00 | \$445,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$42,000.00 | \$98,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|---|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$386,500.00 | \$1,065,000.00 |
| B. Child Count | 775 | 775 | 790 | 790 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | 529.04 | 1,387.10 | 489.24 | 1,348.10 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | NO | NO |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$8,000.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$8,000.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$8,000.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$8,000.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$386,500.00 | \$1,073,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | |
|------------------------------|--|--|
| A. Exception Amount Approved | | |
| B. Adjusted Total | | |
| C. Adjusted Total per Capita | | |

**STATE OF ALABAMA DEPARTMENT OF EDUCATION
LEA FINANCIAL SYSTEM
INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) PART B AND PRESCHOOL (AGES 3-21)
COMPUTATIONS TO SUBSTANTIATE FINAL MAINTENANCE OF EFFORT**

LEA: XYZ - LMNOP Schools

Fiscal Year: 2018 Fiscal Period: 12

I. Child Count of Students With Disabilities

I. (Excludes Gifted Students)

| Year | Ages 3-21 | Child Count Date |
|-------|-----------|------------------|
| FY 17 | 775 | Oct 1, 2016 |
| FY 17 | 775 | Oct 1, 2016 |
| FY 18 | 790 | Oct 1, 2017 |

II. State or Local Expenditures for Special Education Programs for Students With Disabilities

Fund 1000-2999, 6000-7499, 4275, and 4285 (excludes Fund Source 6965)
Sources:
Function: 1000-6999 and 9140 (Program 4712)
 1000-6999 (Programs 2200-2499 & 2900-2999)
Object Codes: 001-499, 620-929, and 950-969

EXPENDITURES

| | FY 2017 | | FY 2018 EXPENDITURES | |
|---|--------------|--------------|----------------------|--------------|
| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
| A. Expenditures from State and Local Funds | | | | |
| Program Code 4712 | \$10,000.00 | \$25,000.00 | \$9,500.00 | \$18,000.00 |
| Program Codes 2200-2399 | \$200,000.00 | \$500,000.00 | \$197,000.00 | \$490,000.00 |
| Program Codes 2400-2499 | \$150,000.00 | \$450,000.00 | \$147,000.00 | \$430,000.00 |
| Program Codes 2900-2999 | \$50,000.00 | \$100,000.00 | \$42,000.00 | \$95,000.00 |

III. MAINTENANCE OF EFFORT

| | LOCAL | STATE/LOCAL | LOCAL | STATE/LOCAL |
|--|--------------|----------------|--------------|----------------|
| A. Total Local or State/Local Expenditures | \$410,000.00 | \$1,075,000.00 | \$395,500.00 | \$1,033,000.00 |
| B. Child Count | 775 | 775 | 790 | 790 |
| C. Per Capita Expenditure (Item III.A/Item III.B) | 529.04 | 1,387.10 | 500.63 | 1,307.59 |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | NO | NO |

IV. ADJUSTMENT TO LOCAL MOE (FLEXIBILITY)

| | | | | |
|---|--------------|----------------|--------------|----------------|
| A. Reduction Flexibility (Special Use Code 0064) | | | | \$8,000.00 |
| B. 1. Maximum Flexibility Allowable | | | | \$8,000.00 |
| 2. Less Amount Budgeted for CEIS (Special Use Code 0063) | | | | \$0.00 |
| 3. Net Reduction Maximum Flexibility Allowable | | | | \$8,000.00 |
| C. Allowable Flexibility (Lesser of IV.A or IV.B.3) | | | | \$8,000.00 |
| D. Total Expenditures (III.A plus IV.C) | \$410,000.00 | \$1,075,000.00 | \$395,500.00 | \$1,041,000.00 |
| E. Per Capita Expenditures (Item IV.D/Item III.B) | | | | |
| MOE Met on Total Expenditures? | | | NO | NO |
| MOE Met on Per Capita Expenditures? | | | N/A | N/A |

V. EXCEPTIONS TO MOE AS SUBMITTED BY THE LEA

(TO BE COMPLETED BY SDE)

If MOE has not been maintained, complete in detail, if applicable, the Exceptions to MOE worksheet located at: www.alsde.edu, Department Offices, LEA Accounting, Forms-IDEA and submit to the State Department of Education for

| | | | | |
|--|--------------|----------------|--------------|----------------|
| A. Exception Amount Approved | \$15,000.00 | \$50,000.00 | | |
| B. Adjusted Total | \$395,000.00 | \$1,025,000.00 | \$395,500.00 | \$1,041,000.00 |
| C. Adjusted Total per Capita | \$509.68 | \$1,322.59 | \$500.63 | \$1,317.72 |
| MOE Met on Total Expenditures? | | | YES | YES |
| MOE Met on Per Capita Expenditures? | | | NO | NO |

NOTE: Under Part B of IDEA, there is no provision authorizing waiver of the local maintenance of effort requirement based on economic conditions or loss of local/state revenue.

Exceptions to Maintenance of Effort (34 CFR:300.204)

(1) The "**voluntary departure**" by retirement or otherwise (resignation), or departure for just cause, of special education or related services personnel.

For personnel who departed the school system and got replaced with lower salaried personnel:
need the codes and dollar amount of salary and benefits of the replacement.

Just Cause - when an employee is removed or non-renewed for conduct or performance issues, not economic conditions.

(2) 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 ---(1) Has left the jurisdiction of the agency;

- (2) Has reached the age at which the obligation of the agency to provide FAPE has terminated
- (3) or, No longer needs the program of special education

(3) A decrease in the enrollment of children with disabilities, per capita. (Already included on form).

(4) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities. (Already excluded from calculation of MOE).

(5) The assumption of cost by the high cost fund operated by ALSDE.

**Amount of reduction requested should be ACTUAL figures from the General Purpose Financial Statement
BENEFITS BEING CLAIMED SHOULD BE ACTUAL PAID, NOT PERCENTAGE RATES MULTIPLIED BY SALARY**