

Unaudited Actuals  
Special Education Maintenance of Effort  
Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

Report SEMA

SELPA: \_\_\_\_\_

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY _____	Actual Expenditures Comparison Year FY _____	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,835,846.73		
b. Less: Expenditures paid from federal sources	270,423.00		
c. Expenditures paid from state and local sources	1,565,423.73	1,487,139.92	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		1,487,139.92	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,565,423.73	1,487,139.92	78,283.81

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY _____	Comparison Year FY _____	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,835,846.73		
b. Less: Expenditures paid from federal sources	270,423.00		
c. Expenditures paid from state and local sources	1,565,423.73	1,014,702.82	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		1,014,702.82	
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	1,565,423.73	1,014,702.82	
d. Special education unduplicated pupil count	142	87	
e. Per capita state and local expenditures (A2c/A2d)	11,024.11	11,663.25	(639.14)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

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**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY _____	Comparison Year FY _____	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	876,556.95	832,366.81	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		832,366.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>876,556.95</u>	<u>832,366.81</u>	<u>44,190.14</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY _____	Comparison Year FY _____	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	876,556.95	507,990.01	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		507,990.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>876,556.95</u>	<u>507,990.01</u>	
b. Special education unduplicated pupil count	<u>142</u>	<u>87</u>	
c. Per capita local expenditures (B2a/B2b)	<u>6,172.94</u>	<u>5,838.97</u>	<u>333.97</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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