SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 01-0003
District Name: KENESAW PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$264,349.10	$336,926.03
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$1,500.00	$27,096.12
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$119,765.68	$29,608.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$65,607.00	$60,628.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$3,920.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$451,221.78	$458,178.15
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$124,461.00	$123,462.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$17,222.04
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$29,608.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$65,607.00	$60,628.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$10,584.30	$8,048.61
	Total Receipts	--	$200,652.30	$238,968.65
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$250,569.48	$219,209.50
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($31,359.98)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 01-0003 **Dist. Name: KENESAW PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 01-0018
District Name: HASTINGS PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$5,366,410.88	$5,720,441.55
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$163,705.13	$263,952.95
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$532,651.45	$605,078.84
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$528,899.17	$537,687.90
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$20,582.00	$20,582.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$6,612,248.63	$7,147,743.24
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$2,451,199.00	$2,684,048.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$88,980.00	$94,233.00
H.	IDEA Part B Special Education (Receipt)	(7)	$39,624.00	$488,860.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$906,674.00	$506,749.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$170,643.76	$145,419.71
	Total Receipts	--	$3,657,120.76	$3,919,309.71
K.	IDEA Part B 50% Flexibility Option Applied		$9,350.50	
L.	Maintenance of Effort Level	--	$2,945,777.37	$3,228,433.53
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$282,656.16
N.	IDEA Part B 50% Flexibility Option *		--	$7,908.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 01-0018 **Dist. Name: HASTINGS PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $7,908.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 01-0090
District Name: ADAMS CENTRAL PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,416,364.44	$1,184,687.17
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$95,241.96	$72,855.25
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$238,918.27	$318,340.77
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$7,769.69	$-
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$69,807.95
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,758,294.36	$1,645,691.14
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$583,188.00	$513,352.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,212.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$76,443.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$165,673.33	$159,949.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$28,086.55	$35,246.15
	Total Receipts	--	$782,159.88	$784,990.15
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$976,134.48	$860,700.99
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($115,433.49)
N.	IDEA Part B 50% Flexibility Option *		--	$582.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 01-0090 **Dist. Name: ADAMS CENTRAL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $582.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 01-0123
District Name: SILVER LAKE PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$415,641.67	$388,163.25
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$26,991.87	$39,954.84
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$48,296.17	$72,407.47
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$51,765.00	$33,523.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$686.90
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$542,694.71	$534,735.46
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$154,324.00	$190,826.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$20,475.00	$11,717.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$34,716.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$49,466.00	$51,765.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$11,914.02	$7,056.14
	Total Receipts	--	$236,179.02	$296,080.14
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$306,515.69	$238,655.32
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($67,860.37)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 01-0123 **Dist. Name: SILVER LAKE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 02-0009
District Name: NELIGH-OAKDALE SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$772,897.75	$867,171.35
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$20,880.00	$24,500.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$54,088.19	$30,846.16
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$61,797.09	$60,816.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$1,291.00	$1,324.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$910,954.03	$984,657.51
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$290,733.00	$401,846.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,115.00	$9,286.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$39,407.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$59,738.00	$4,457.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$10,929.14	$8,906.51
	Total Receipts	--	$368,515.14	$463,902.51
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$542,438.89	$520,755.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($21,683.89)
N.	IDEA Part B 50% Flexibility Option *		--	$44.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 02-0009 **Dist. Name: NELIGH-OAKDALE SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $44.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 02-0018
District Name: ELGIN PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$215,317.00	$209,765.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$14,027.00	$15,055.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$19,744.00	$25,392.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$4,584.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$249,088.00	$254,796.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$107,612.00	$115,048.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$14,027.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$19,744.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$1,020.00
	Total Receipts	--	$107,612.00	$149,839.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$141,476.00	$104,957.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($32,746.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 02-0018 **Dist. Name: ELGIN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 02-2001-000
District Name: NEBRASKA UNIFIED DISTRICT 1 ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,103,874.00	$1,097,306.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$28,720.00	$47,101.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$47,323.00	$47,314.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$102,521.00	$72,202.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,282,438.00	$1,263,923.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$516,061.00	$563,009.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$21,984.00	$24,589.00
H.	IDEA Part B Special Education (Receipt)	(7)	$2,064.00	$45,248.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$70,450.00	$43,867.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$8,884.00	$9,910.00
	Total Receipts	--	$619,443.00	$686,623.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$662,995.00	$577,300.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($85,695.00)
N.	IDEA Part B 50% Flexibility Option *		--	$323.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 02-2001-000 **Dist. Name: NEBRASKA UNIFIED DISTRICT 1**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $323.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 03-0500
District Name: ARTHUR COUNTY SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$154,045.15	$153,658.17
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$6,241.00	$6,241.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$13,498.00	$11,914.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$173,784.15	$171,813.17
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$59,689.00	$79,208.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$6,241.00	$6,241.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$13,498.00	$11,914.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$608.55	$322.66
	Total Receipts	--	$80,036.55	$97,685.66
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$93,747.60	$74,127.51
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($18,155.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 03-0500 **Dist. Name: ARTHUR COUNTY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 04-0001
District Name: BANNER COUNTY PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$199,549.30	$223,496.86
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$3,900.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$12,482.24	$12,482.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$21,975.00	$24,384.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$4,767.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$234,006.54	$269,029.86
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$112,305.00	$101,676.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$191.00	$65.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$24,964.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$14,720.00	$46,359.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$1,273.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$962.71	$336.38
	Total Receipts	--	$128,178.71	$174,673.38
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$105,827.83	$94,356.48
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($11,471.35)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 04-0001 **Dist. Name: BANNER COUNTY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 05-0071
District Name: SANDHILLS PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$140,912.00	$152,851.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$7,281.00	$8,295.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$17,628.00	$17,001.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$165,821.00	$178,147.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$64,926.00	$67,262.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$7,281.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$17,628.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,884.00	$6,536.00
	Total Receipts	--	$96,719.00	$73,798.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$69,102.00	$104,349.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$35,247.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 05-0071 **Dist. Name: SANDHILLS PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 06-0001
District Name: BOONE CENTRAL SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$699,110.19	$743,655.56
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$101,558.00	$1,652.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$61,950.00	$117,816.03
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$118,213.53	$80,202.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$21,332.00	$21,226.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$3,997.00	$5,547.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,006,160.72	$970,098.59
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$412,951.00	$329,646.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,580.00	$809.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$115,090.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$120,021.00	$162,022.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$21,332.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$15,096.24	$7,158.08
	Total Receipts	--	$550,648.24	$636,057.08
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$455,512.48	$334,041.51
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($121,470.97)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 06-0001 **Dist. Name: BOONE CENTRAL SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 06-0006
District Name: CEDAR RAPIDS PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$185,114.72	$149,417.25
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$8,945.75	$8,507.95
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$10,126.56	$13,270.59
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$18,804.30	$30,638.16
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$222,991.33	$201,833.95
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$77,984.00	$104,990.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,495.00	$5,005.00
H.	IDEA Part B Special Education (Receipt)	(7)	$4,229.00	$17,221.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$4,021.00	$41,254.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$91,729.00	$168,470.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$131,262.33	$33,363.95
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($57,959.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 06-0006 **Dist. Name: CEDAR RAPIDS PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 06-0017
District Name: ST EDWARD PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$263,639.37	$261,604.93
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$2,144.09	$663.89
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$37,719.68	$21,800.99
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$24,763.03	$19,435.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$2,669.00	$3,006.86
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$330,935.17	$306,511.67
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$129,467.00	$136,840.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,820.00	$2,039.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$21,795.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$16,186.00	$24,465.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,500.27	$2,920.59
	Total Receipts	--	$149,973.27	$188,059.59
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$180,961.90	$118,452.08
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($44,228.00)
N.	IDEA Part B 50% Flexibility Option *		--	$6.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 06-0017 **Dist. Name: ST EDWARD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $6.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 07-0006
District Name: ALLIANCE PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,379,096.00	$2,501,310.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$42,032.00	$49,701.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$479,488.00	$170,288.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$278,908.00	$239,549.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$3,179,524.00	$2,960,848.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,102,584.00	$1,182,495.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$14,054.00	$5,922.00
H.	IDEA Part B Special Education (Receipt)	(7)	$16,809.00	$303,214.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$362,820.00	$266,092.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$29,681.00	$28,711.00
	Total Receipts	--	$1,525,948.00	$1,786,434.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,653,576.00	$1,174,414.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($479,162.00)
N.	IDEA Part B 50% Flexibility Option *		--	$128.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 07-0006 **Dist. Name: ALLIANCE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $128.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 07-0010
District Name: HEMINGFORD PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$500,714.00	$513,747.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$1,691.00	$3,062.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$92,305.00	$106,922.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$58,540.00	$56,267.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$653,250.00	$679,998.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$236,057.00	$246,750.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$4,886.00	$5,503.00
H.	IDEA Part B Special Education (Receipt)	(7)	$30,096.00	$30,103.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$123,607.00	$63,980.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,293.00	$1,220.00
	Total Receipts	--	$395,939.00	$347,556.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$257,311.00	$332,442.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$75,131.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 07-0010 **Dist. Name: HEMINGFORD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 08-0036
District Name: LYNCH PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$308,887.00	$375,158.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$19,396.00	$30,585.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$16,854.00	$17,473.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$15,367.00	$2,926.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$753.00	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$361,257.00	$426,142.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$130,196.00	$166,355.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$10,732.00	$12,988.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$16,854.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$26,980.00	$14,519.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,021.00	$2,254.00
	Total Receipts	--	$169,929.00	$212,970.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$191,328.00	$213,172.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$21,844.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 08-0036 **Dist. Name: LYNCH PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 08-0050
District Name: WEST BOYD SCHOOL DISTRICT ESU #08 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$406,085.00	$324,484.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$15,669.00	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$35,931.00	$33,824.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$34,776.00	$37,526.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$492,461.00	$395,834.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$242,579.00	$223,607.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,748.00	$7,544.00
H.	IDEA Part B Special Education (Receipt)	(7)	$20,889.00	$16,893.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$34,776.00	$37,526.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,698.00	$2,634.00
	Total Receipts	--	$309,690.00	$288,204.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$182,771.00	$107,630.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($46,282.00)
N.	IDEA Part B 50% Flexibility Option *		--	$1,000.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 08-0050 **Dist. Name: WEST BOYD SCHOOL DISTRICT**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,000.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 09-0010
District Name: AINSWORTH COMMUNITY SCHOOLS ESU #17 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$804,075.00	$817,203.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$39,486.00	$111,893.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$91,611.00	$97,640.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$5,082.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$935,172.00	$1,031,818.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$352,404.00	$379,230.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$3,082.00	$2,752.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$84,228.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$114,051.00	$121,929.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$2,057.00
	Total Receipts	--	$469,537.00	$590,196.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$465,635.00	$441,622.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($24,013.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 09-0010 **Dist. Name: AINSWORTH COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 10-0002
District Name: GIBBON PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$620,364.00	$570,327.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$15,458.00	$14,608.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$41,124.00	$41,720.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$99,831.00	$99,812.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$140,726.00
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$776,777.00	$867,193.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$324,442.00	$285,872.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,625.00	$8,056.00
H.	IDEA Part B Special Education (Receipt)	(7)	$40,495.00	$38,201.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$110,093.00	$92,050.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$16,338.00	$10,719.00
	Total Receipts	--	$498,993.00	$434,898.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$277,784.00	$432,295.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$154,511.00
N.	IDEA Part B 50% Flexibility Option *		--	$1,295.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 10-0002 **Dist. Name: GIBBON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,295.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 10-0007
District Name: KEARNEY PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$5,426,647.54	$5,621,429.96
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$203,797.00	$177,103.96
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$412,131.14	$416,726.33
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$601,332.00	$549,099.96
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$168,505.00	$174,990.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$30,554.13	$36,913.94
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$6,842,966.81	$6,976,264.15
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$2,755,090.00	$2,741,312.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$60,996.00	$142,802.00
H.	IDEA Part B Special Education (Receipt)	(7)	$357,112.00	$437,419.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$598,148.00	$503,089.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$456,413.00	$165,334.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$83,787.65	$61,100.53
	Total Receipts	--	$4,311,546.65	$4,051,056.53
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$2,531,420.16	$2,925,207.62
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$393,787.46
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 10-0007 **Dist. Name: KEARNEY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 10-0009
District Name: ELM CREEK PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$400,896.25	$311,619.91
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$7,522.39	$11,720.34
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$31,472.98	$33,399.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$70,632.73	$50,073.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$510,524.35	$406,812.25
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$205,818.00	$203,706.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,585.00	$3,908.00
H.	IDEA Part B Special Education (Receipt)	(7)	$9,441.00	$15,410.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$121,772.00	$17,871.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,484.21	$5,811.17
	Total Receipts	--	$346,100.21	$246,706.17
K.	IDEA Part B 50% Flexibility Option Applied		$27,380.00	
L.	Maintenance of Effort Level	--	$137,044.14	$160,106.08
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$23,061.94
N.	IDEA Part B 50% Flexibility Option *		--	$62.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 10-0009 **Dist. Name: ELM CREEK PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $62.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 10-0019
District Name: SHELTON PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$465,364.00	$529,962.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$10,670.00	$13,443.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$2,668.00	$16,664.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$50,079.00	$63,078.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$528,781.00	$623,147.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$193,916.00	$229,882.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$6,399.00	$1,594.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$19,048.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$50,079.00	$25,792.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,394.00	$4,107.00
	Total Receipts	--	$252,788.00	$280,423.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$275,993.00	$342,724.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$66,731.00
N.	IDEA Part B 50% Flexibility Option *		--	$1,245.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 10-0019 **Dist. Name: SHELTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,245.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 10-0069
District Name: RAVENNA PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$874,507.00	$891,306.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$1,720.00	$2,493.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$49,892.00	$72,131.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$65,906.00	$64,698.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$992,025.00	$1,030,628.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$355,646.00	$420,297.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,737.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$49,892.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$65,034.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$357,383.00	$535,223.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$634,642.00	$495,405.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($114,926.00)
N.	IDEA Part B 50% Flexibility Option *		--	$377.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 10-0069 **Dist. Name: RAVENNA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $377.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 10-0105
District Name: PLEASANTON PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$285,493.00	$288,667.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$10,402.00	$13,402.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$31,362.00	$34,534.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$327,257.00	$336,603.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$123,681.00	$145,558.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,037.00	$293.00
H.	IDEA Part B Special Education (Receipt)	(7)	$247.00	$20,511.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$49,326.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,688.00	$1,971.00
	Total Receipts	--	$126,653.00	$217,659.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$200,604.00	$118,944.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($69,837.00)
N.	IDEA Part B 50% Flexibility Option *		--	$1,856.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 10-0105 **Dist. Name: PLEASANTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,856.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 10-0119
District Name: AMHERST PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$255,194.00	$263,935.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$-	$1,038.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$60,620.00	$61,707.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$315,814.00	$326,680.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$106,558.00	$120,205.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$41,599.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$19,313.00	$49,156.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,613.00	$270.00
	Total Receipts	--	$127,484.00	$211,230.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$188,330.00	$115,450.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($72,880.00)
N.	IDEA Part B 50% Flexibility Option *		--	$2,723.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 10-0119 **Dist. Name: AMHERST PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $2,723.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 11-0001
District Name: TEKAMAH-HERMAN COMMUNITY SCHS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$629,350.91	$594,763.33
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$47,149.72	$30,824.55
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$67,424.70	$69,030.85
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$84,098.10	$66,959.95
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$828,023.43	$761,578.68
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$253,385.00	$326,234.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$30,335.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$88,363.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$106,895.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$5,241.65	$8,767.03
	Total Receipts	--	$288,961.65	$530,259.03
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$539,061.78	$231,319.65
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($195,258.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 11-0001 **Dist. Name: TEKAMAH-HERMAN COMMUNITY SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____
(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____
(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 11-0014
District Name: OAKLAND CRAIG PUBLIC SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$473,645.14	$539,161.57
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$14,051.74	$11,916.34
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$43,908.03	$47,784.15
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$77,826.14	$84,466.64
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$609,431.05	$683,328.70
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$216,455.00	$267,141.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$4,202.00	$6,271.00
H.	IDEA Part B Special Education (Receipt)	(7)	$40,041.00	$40,041.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$77,579.00	$63,647.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$7,960.55	$10,539.55
	Total Receipts	--	$346,237.55	$387,639.55
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$263,193.50	$295,689.15
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$32,495.65
N.	IDEA Part B 50% Flexibility Option *		--	$354.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 11-0014 **Dist. Name: OAKLAND CRAIG PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $354.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 11-0020
District Name: LYONS-DECATUR NORTHEAST SCHS ESU #02 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$577,743.55	$512,626.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$34,595.80	$38,479.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$37,934.45	$80,941.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$36,348.49	$74,687.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$686,622.29	$706,733.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$203,187.00	$264,786.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$21,280.00	$11,991.00
H.	IDEA Part B Special Education (Receipt)	(7)	$1,375.00	$67,625.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$129.00	$74,687.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,775.29	$8,984.00
	Total Receipts	--	$232,746.29	$428,073.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$453,876.00	$278,660.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($142,149.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 11-0020 **Dist. Name: LYONS-DECATUR NORTHEAST SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 12-0056
District Name: DAVID CITY PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,106,698.59	$1,254,607.33
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$16,551.33	$15,513.46
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$120,427.12	$121,515.02
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$146,484.44	$64,541.87
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$38,101.00	$34,505.82
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,428,262.48	$1,490,683.50
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$539,914.00	$578,937.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$9,139.00	$14,366.00
H.	IDEA Part B Special Education (Receipt)	(7)	$71,240.00	$71,238.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$187,151.00	$68,167.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,449.70	$3,198.52
	Total Receipts	--	$813,893.70	$735,906.52
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$614,368.78	$754,776.98
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$140,408.20
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 12-0056 **Dist. Name: DAVID CITY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 12-0502
District Name: EAST BUTLER PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$391,987.37	$480,060.11
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$5,266.08
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$45,577.17	$50,574.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$85,518.39	$82,169.01
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$30,168.00	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$66,650.00	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$619,900.93	$618,069.20
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$214,730.00	$193,910.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,904.00	$2,566.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$33,651.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$30,168.00	$82,169.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$246,802.00	$312,296.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$373,098.93	$305,773.20
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($67,325.73)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 12-0502 **Dist. Name: EAST BUTLER PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 13-0001
District Name: PLATTSMOUTH COMMUNITY SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,919,628.55	$2,964,395.55
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$162,168.60	$150,210.03
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$604,333.68	$625,570.08
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$269,498.37	$287,171.54
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$25,813.81	$16,880.54
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$3,981,443.01	$4,044,227.74
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,279,714.00	$1,523,217.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$40,448.00	$44,805.00
H.	IDEA Part B Special Education (Receipt)	(7)	$135,522.00	$237,453.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$262,542.00	$339,135.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$29,048.18	$30,990.11
	Total Receipts	--	$1,747,274.18	$2,175,600.11
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$2,234,168.83	$1,868,627.63
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($365,541.20)
N.	IDEA Part B 50% Flexibility Option *		--	$3,688.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 13-0001 **Dist. Name: PLATTSMOUTH COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $3,688.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 13-0022
District Name: WEEPING WATER PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$507,551.00	$539,738.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$16,446.00	$24,120.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$39,453.00	$30,964.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$-	$47,209.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$563,450.00	$642,031.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$181,527.00	$218,958.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,712.00	$8,544.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$31,184.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$101,214.00	$60,043.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$860.00	$-
	Total Receipts	--	$291,313.00	$318,729.00
K.	IDEA Part B 50% Flexibility Option Applied		$5,322.50	
L.	Maintenance of Effort Level	--	$266,814.50	$323,302.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$56,487.50
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 13-0022 **Dist. Name: WEEPING WATER PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 13-0032
District Name: LOUISVILLE PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$555,728.19	$537,829.45
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$25,198.19	$32,034.45
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$164,314.48	$115,367.31
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$79,893.99	$97,712.29
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$5,749.40	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$830,884.25	$782,943.50
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$259,125.00	$274,093.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$11,402.00	$10,509.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$29,736.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$65,919.00	$45,950.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$7,974.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$25,793.20	$18,598.54
	Total Receipts	--	$362,239.20	$386,860.54
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$468,645.05	$396,082.96
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($72,562.09)
N.	IDEA Part B 50% Flexibility Option *		--	$1,116.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 13-0032 **Dist. Name: LOUISVILLE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,116.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 13-0056
District Name: CONESTOGA PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,313,384.13	$1,553,099.28
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$113,361.94	$109,795.03
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$79,054.00	$183,208.82
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$181,452.00	$71,211.08
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,687,252.07	$1,917,314.21
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$501,466.00	$563,322.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$70,770.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$57,766.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$309,191.00	$77,811.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$881,427.00	$698,899.00
K.	IDEA Part B 50% Flexibility Option Applied		$11,089.50	
L.	Maintenance of Effort Level	--	$794,735.57	$1,218,415.21
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$423,679.64
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 13-0056 **Dist. Name: CONESTOGA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 13-0097
District Name: ELMWOOD-MURDOCK PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$476,696.96	$454,775.51
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$39,760.78	$46,337.78
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$72,258.38	$43,224.01
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$60,124.00	$57,617.37
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$648,840.12	$601,954.67
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$221,942.00	$249,609.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$15,312.00	$18,852.00
H.	IDEA Part B Special Education (Receipt)	(7)	$29,125.00	$32,592.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$60,124.00	$57,512.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,907.86	$21.74
	Total Receipts	--	$330,410.86	$358,586.74
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$318,429.26	$243,367.93
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($75,061.33)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 13-0097 **Dist. Name: ELMWOOD-MURDOCK PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____
(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____
(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 14-0008
District Name: HARTINGTON PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$585,307.00	$610,595.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$68,640.00	$65,752.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$64,076.00	$37,737.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$26,104.00	$9,680.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$27,141.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$744,127.00	$750,905.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$213,711.00	$243,181.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$38,490.00	$39,800.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$40,991.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$14,373.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$5,820.00	$5,031.00
	Total Receipts	--	$258,021.00	$343,376.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$486,106.00	$407,529.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($51,299.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 14-0008 **Dist. Name: HARTINGTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 14-0045
District Name: RANDOLPH PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$273,809.00	$301,805.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,906.00	$5,301.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$26,504.00	$33,813.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$41,149.00	$4,000.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$346,368.00	$344,919.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$145,734.00	$176,874.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,239.00	$2,549.00
H.	IDEA Part B Special Education (Receipt)	(7)	$19,196.00	$33,813.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$41,149.00	$4,000.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$208,318.00	$217,236.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$138,050.00	$127,683.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($10,367.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 14-0045 **Dist. Name: RANDOLPH PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 14-0054
District Name: LAUREL-CONCORD PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$438,654.00	$355,990.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$31,722.00	$23,240.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$42,611.00	$54,238.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$51,481.00	$47,951.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$564,468.00	$481,419.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$84,958.00	$262,538.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$24,066.00	$22,389.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$75,764.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$43,452.00	$59,432.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,706.00	$5,091.00
	Total Receipts	--	$157,182.00	$425,214.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$407,286.00	$56,205.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($127,044.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 14-0054 **Dist. Name: LAUREL-CONCORD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 14-0101
District Name: WYNOT PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$240,040.93	$235,001.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$34,884.24	$36,860.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$8,321.00	$8,839.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$12,462.94	$25,743.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$1,110.00	$1,281.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$296,819.11	$307,724.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$104,236.00	$126,150.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$20,704.00	$17,914.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$8,321.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$19,725.00	$12,463.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,554.60	$886.00
	Total Receipts	--	$148,219.60	$165,734.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$148,599.51	$141,990.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($6,609.51)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 14-0101 **Dist. Name: WYNOT PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 14-0541
District Name: COLERIDGE COMMUNITY SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$271,412.44	$292,105.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$48,410.69	$45,342.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$22,023.01	$21,431.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$16,008.00	$14,309.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$357,854.14	$373,187.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$128,061.00	$156,145.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$19,351.00	$19,308.00
H.	IDEA Part B Special Education (Receipt)	(7)	$19,763.00	$20,277.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$31,683.00	$14,309.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$198,858.00	$210,039.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$158,996.14	$163,148.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$4,151.86
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 14-0541 **Dist. Name: COLERIDGE COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 15-0010
District Name: CHASE COUNTY SCHOOLS ESU #15 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$572,685.00	$653,640.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$17,076.00	$16,183.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$50,449.00	$59,755.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$77,953.00	$-
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$718,163.00	$729,578.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$284,634.00	$237,179.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$20,579.00	$17,681.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$50,449.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$58,649.00	$77,953.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$7,384.00	$3,099.00
	Total Receipts	--	$371,246.00	$386,361.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$346,917.00	$343,217.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($3,700.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 15-0010 **Dist. Name: CHASE COUNTY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 15-0536
District Name: WAUNETA-PALISADE PUBLIC SCHS ESU #15 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$299,643.00	$305,128.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$1,282.00	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$898.00	$30,523.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$32,206.00	$31,977.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$334,029.00	$367,628.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$125,703.00	$136,248.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$13,533.00	$9,789.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$7,742.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$1,084.00	$43,476.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,235.00	$21,600.00
	Total Receipts	--	$141,555.00	$218,855.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$192,474.00	$148,773.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($43,701.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 15-0536 **Dist. Name: WAUNETA-PALISADE PUBLIC SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 16-0006
District Name: VALENTINE COMMUNITY SCHOOLS ESU #17 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,446,722.00	$1,373,347.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,158.00	$3,525.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$34,323.00	$34,322.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$39,993.00	$70,973.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$6,072.00	$4,479.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,531,268.00	$1,486,646.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$626,247.00	$632,765.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$8,119.00	$6,997.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$34,323.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$46,065.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$166,843.00	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$15,566.00	$19,202.00
	Total Receipts	--	$816,775.00	$739,352.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$714,493.00	$747,294.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$32,801.00
N.	IDEA Part B 50% Flexibility Option *		--	$86.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 16-0006 **Dist. Name: VALENTINE COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $86.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 16-0030
District Name: CODY-KILGORE PUBLIC SCHS ESU #17 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$234,523.00	$254,538.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$11,441.00	$32,597.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$19,098.00	$19,639.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$265,062.00	$306,774.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$103,458.00	$118,583.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$11,442.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$53,970.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$168,870.00	$118,583.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$96,192.00	$188,191.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$91,999.00
N.	IDEA Part B 50% Flexibility Option *		--	$1,268.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 16-0030 **Dist. Name: CODY-KILGORE PUBLIC SCHS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,268.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 17-0001
District Name: SIDNEY PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,343,277.60	$1,323,011.50
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$11,606.92	$10,781.90
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$126,113.73	$140,159.64
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$255,124.96	$208,693.96
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,736,123.21	$1,682,647.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$469,249.00	$474,497.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$6,366.00	$5,423.00
H.	IDEA Part B Special Education (Receipt)	(7)	$68,579.00	$127,078.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$233,743.00	$171,789.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$12,534.41	$4,333.00
	Total Receipts	--	$790,471.41	$783,120.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$945,651.80	$899,527.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($46,124.80)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 17-0001 **Dist. Name: SIDNEY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 17-0003
District Name: LEYTON PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$133,746.07	$171,065.33
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$11,330.72
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$13,525.00	$13,525.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$38,865.00	$29,889.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$186,136.07	$225,810.05
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$56,882.00	$63,461.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,047.00	$4,034.00
H.	IDEA Part B Special Education (Receipt)	(7)	$13,525.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$38,865.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$110,319.00	$67,495.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$75,817.07	$158,315.05
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$82,497.98
N.	IDEA Part B 50% Flexibility Option *		--	$493.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 17-0003 **Dist. Name: LEYTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $493.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 17-0009
District Name: POTTER-DIX PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$268,975.96	$249,251.98
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$3,181.80	$3,115.80
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$-	$29,126.96
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$-	$57,026.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$272,157.76	$338,520.74
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$101,112.00	$139,399.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,440.00	$1,653.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$29,126.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$21,207.00	$58,401.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$404.88	$227.76
	Total Receipts	--	$124,163.88	$228,806.76
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$147,993.88	$109,713.98
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($38,279.90)
N.	IDEA Part B 50% Flexibility Option *		--	$346.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 17-0009 **Dist. Name: POTTER-DIX PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $346.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 18-0002
District Name: SUTTON PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$351,480.86	$469,330.51
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$2,298.40	$8,834.93
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$107,839.39	$42,937.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$67,437.87	$57,322.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$529,056.52	$578,424.44
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$165,952.00	$188,132.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$6,527.00	$1,177.00
H.	IDEA Part B Special Education (Receipt)	(7)	$35,145.00	$43,598.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$88,419.00	$60,755.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,107.44	$14,141.72
	Total Receipts	--	$299,150.44	$307,803.72
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$229,906.08	$270,620.72
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$40,714.64
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 18-0002 **Dist. Name: SUTTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 18-0011
District Name: HARVARD PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$764,288.13	$753,814.31
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$660.00	$3,209.93
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$41,942.64	$13,397.50
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$43,000.00	$36,392.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$849,890.77	$806,813.74
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$260,132.00	$276,960.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$2,133.00
H.	IDEA Part B Special Education (Receipt)	(7)	$32,599.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$54,147.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$35,121.73	$27,364.84
	Total Receipts	--	$381,999.73	$306,457.84
K.	IDEA Part B 50% Flexibility Option Applied		$2,763.00	
L.	Maintenance of Effort Level	--	$465,128.04	$500,355.90
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$35,227.86
N.	IDEA Part B 50% Flexibility Option *		--	$652.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 18-0011 **Dist. Name: HARVARD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $652.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 19-0039
District Name: LEIGH COMMUNITY SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$98,676.85	$101,130.72
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$1,360.99	$3,084.38
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$20,943.18	$33,519.40
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$43,113.00	$25,582.47
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$164,094.02	$163,316.97
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$34,340.00	$55,619.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$10,516.00	$610.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$41,087.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$67,262.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$125.93	$816.14
	Total Receipts	--	$44,981.93	$165,394.14
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$119,112.09	$-2,077.17
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($107,830.00)
N.	IDEA Part B 50% Flexibility Option *		--	$1,181.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 19-0039 **Dist. Name: LEIGH COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,181.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 19-0058
District Name: CLARKSON PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$296,771.82	$421,703.58
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$29,968.40	$34,685.35
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$25,559.00	$16,095.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$41,799.00	$18,370.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$5,841.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$394,098.22	$496,694.93
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$130,064.00	$171,359.54
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$6,688.00
H.	IDEA Part B Special Education (Receipt)	(7)	$16,094.00	$16,095.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$51,540.00	$24,211.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,684.13	$2,465.19
	Total Receipts	--	$200,382.13	$220,818.73
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$193,716.09	$275,876.20
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$82,160.11
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 19-0058 **Dist. Name: CLARKSON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 19-0070
District Name: HOWELLS-DODGE PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,183,657.84	$250,634.95
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$17,065.05
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$127,128.40	$42,380.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$437,371.09	$36,098.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$55,334.00	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$8,067.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,803,491.33	$354,245.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$675,370.00	$172,767.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$6,144.00	$4,400.00
H.	IDEA Part B Special Education (Receipt)	(7)	$97,299.00	$79,307.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$578,468.00	$64,291.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$10,483.02	$-
	Total Receipts	--	$1,367,764.02	$320,765.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$435,727.31	$33,480.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($143,598.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 19-0070 **Dist. Name: HOWELLS-DODGE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 19-0123
District Name: SCHUYLER COMMUNITY SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$290,716.51	$1,279,699.62
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$16,534.91	$2,782.90
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$38,455.00	$130,811.34
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$35,748.00	$259,677.44
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$47,846.10
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$15,055.00	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$396,509.42	$1,720,817.40
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$148,922.00	$790,544.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,983.00	$3,757.00
H.	IDEA Part B Special Education (Receipt)	(7)	$654.00	$90,888.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$274,578.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$47,846.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$10,950.91
	Total Receipts	--	$155,559.00	$1,218,563.91
K.	IDEA Part B 50% Flexibility Option Applied		60,119.50	
L.	Maintenance of Effort Level	--	$180,830.92	$502,253.49
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$321,422.57
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 19-0123 **Dist. Name: SCHUYLER COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 20-0001
District Name: WEST POINT PUBLIC SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,243,066.00	$1,450,043.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$21,412.00	$14,836.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$89,456.00	$89,648.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$172,554.00	$123,525.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$31,682.00	$23,944.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,558,170.00	$1,701,996.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$532,295.00	$629,143.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,680.00	$6,880.00
H.	IDEA Part B Special Education (Receipt)	(7)	$89,456.00	$89,648.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$166,076.00	$115,664.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$6,478.00	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$18,181.00	$15,071.00
	Total Receipts	--	$820,166.00	$856,406.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$738,004.00	$845,590.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$107,586.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 20-0001 **Dist. Name: WEST POINT PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 20-0020
District Name: BANCROFT-ROSALIE COMM SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$378,880.15	$305,199.86
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$10,218.32	$1,483.26
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$15,609.21	$16,408.64
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$41,560.66	$45,533.52
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$446,268.34	$368,625.28
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$155,308.00	$182,749.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,368.00	$6,200.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$29,654.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$84,887.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,971.44	$1,832.63
	Total Receipts	--	$162,647.44	$305,322.63
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$283,620.90	$63,302.65
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($114,541.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 20-0020 **Dist. Name: BANCROFT-ROSALIE COMM SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 20-0030
District Name: WISNER-PILGER PUBLIC SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$596,170.67	$645,233.94
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$34,140.76	$6,273.98
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$57,835.33	$55,688.47
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$73,390.58	$68,184.95
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$761,537.34	$775,381.34
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$328,827.00	$308,114.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$9,201.00	$13,461.00
H.	IDEA Part B Special Education (Receipt)	(7)	$54,027.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$73,329.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$5,236.87	$20,116.87
	Total Receipts	--	$470,620.87	$341,691.87
K.	IDEA Part B 50% Flexibility Option Applied		$3,364.00	
L.	Maintenance of Effort Level	--	$287,552.47	$433,689.47
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$146,137.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 20-0030 **Dist. Name: WISNER-PILGER PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 21-0015
District Name: ANSELMO-MERNA PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$373,789.61	$392,651.55
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,269.44	$7,383.61
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$-	$-
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$-	$-
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$378,059.05	$400,035.16
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$130,177.00	$169,273.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$3,167.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$10,691.90	$10,781.26
	Total Receipts	--	$144,035.90	$180,054.26
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$234,023.15	$219,980.90
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$0.00
N.	IDEA Part B 50% Flexibility Option *		--	$1,501.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 21-0015 **Dist. Name: ANSELMO-MERNA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,501.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 21-0025
District Name: BROKEN BOW PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,222,055.29	$1,463,779.60
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$19,644.87	$66,938.47
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$203,809.22	$70,609.73
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$112,405.19	$109,521.73
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$27,130.00	$29,211.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,585,044.57	$1,740,060.53
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$435,645.00	$602,860.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$3,075.00	$383.00
H.	IDEA Part B Special Education (Receipt)	(7)	$54,543.00	$56,813.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$71,431.00	$109,236.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$53,208.00	$27,102.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$79,085.48	$47,653.82
	Total Receipts	--	$696,987.48	$844,047.82
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$888,057.09	$896,012.71
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$7,955.62
N.	IDEA Part B 50% Flexibility Option *		--	$1,635.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 21-0025 **Dist. Name: BROKEN BOW PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,635.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 21-0044
District Name: ANSLEY PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$242,242.00	$315,095.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$21,972.00	$16,824.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$28,535.00	$23,471.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$292,749.00	$355,390.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$86,090.00	$104,920.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$4,699.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$10,249.00	$16,824.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$54,586.00	$23,471.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$29,817.00	$19,792.00
	Total Receipts	--	$185,441.00	$165,007.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$107,308.00	$190,383.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$83,075.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 21-0044 **Dist. Name: ANSLEY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 21-0084
District Name: SARGENT PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$112,406.73	$117,249.13
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$1,354.20	$631.17
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$9,967.67	$10,681.79
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$25,924.00	$26,276.33
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$149,652.60	$154,838.42
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$56,506.00	$65,649.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$703.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$10,404.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$25,924.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,473.73	$1,124.90
	Total Receipts	--	$57,979.73	$103,804.90
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$91,672.87	$51,033.52
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($36,328.00)
N.	IDEA Part B 50% Flexibility Option *		--	$384.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 21-0084 **Dist. Name: SARGENT PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $384.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 21-0089
District Name: ARNOLD PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$146,672.42	$212,619.86
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$33,037.84	$10,398.01
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$46,650.91	$17,971.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$226,361.17	$240,988.87
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$66,772.00	$72,147.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$6,253.00
H.	IDEA Part B Special Education (Receipt)	(7)	$10,398.00	$10,398.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$17,846.00	$17,971.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$662.31	$923.67
	Total Receipts	--	$95,678.31	$107,692.67
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$130,682.86	$133,296.20
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$2,613.34
N.	IDEA Part B 50% Flexibility Option *		--	$213.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 21-0089 **Dist. Name: ARNOLD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $213.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 21-0180
District Name: CALLAWAY PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$329,391.00	$336,589.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$16,643.00	$16,643.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$29,361.00	$27,580.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$375,395.00	$380,812.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$120,968.00	$143,766.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$1,760.00
H.	IDEA Part B Special Education (Receipt)	(7)	$16,643.00	$16,643.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$29,361.00	$25,914.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$7,168.00	$4,303.00
	Total Receipts	--	$174,140.00	$192,386.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$201,255.00	$188,426.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($12,829.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 21-0180 **Dist. Name: CALLAWAY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 22-0011
District Name: SO SIOUX CITY COMMUNITY SCHS ESU #01 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$4,950,334.03	$5,426,254.99
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$277,543.56	$296,258.68
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$577,095.19	$619,332.03
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$615,007.47	$458,150.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$124,193.00	$125,737.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$7,849.00	$15,118.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$6,552,022.25	$6,940,850.70
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$2,668,534.00	$2,585,712.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$139,608.00	$93,034.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$461,351.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$30,535.00	$928,355.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$221,133.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$95,109.99	$72,746.81
	Total Receipts	--	$2,933,786.99	$4,362,331.81
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$3,618,235.26	$2,578,518.89
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($1,039,716.37)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 22-0011 **Dist. Name: SO SIOUX CITY COMMUNITY SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 22-0031
District Name: HOMER COMMUNITY SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$471,983.00	$429,221.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$570.00	$15,187.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$24,444.00	$48,888.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$59,048.00	$137,354.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$2,340.00	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$558,385.00	$630,650.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$257,988.00	$280,268.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,262.00	$595.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$48,888.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$55,000.00	$137,354.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$578.00
	Total Receipts	--	$318,250.00	$467,683.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$240,135.00	$162,967.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($77,168.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 22-0031 **Dist. Name: HOMER COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 23-0002
District Name: CHADRON PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$603,991.00	$662,359.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$138,060.00	$160,314.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$208,790.00	$179,315.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$950,841.00	$1,001,988.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$353,149.00	$312,058.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$29.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$99,029.00	$29,953.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$217,938.00	$64,545.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$35,956.00	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,223.00	$293.00
	Total Receipts	--	$709,324.00	$406,849.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$241,517.00	$595,139.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$353,622.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 23-0002 **Dist. Name: CHADRON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 23-0071
District Name: CRAWFORD PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$286,821.00	$303,878.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$48,597.00	$36,858.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$38,862.00	$44,296.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$1,400.00	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$375,680.00	$385,032.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$104,019.00	$133,174.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$34,733.00	$30,165.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$37,374.00	$36,757.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,142.00	$1,972.00
	Total Receipts	--	$178,268.00	$202,068.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$197,412.00	$182,964.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($14,448.00)
N.	IDEA Part B 50% Flexibility Option *		--	$603.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 23-0071 **Dist. Name: CRAWFORD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $603.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 24-0001
District Name: LEXINGTON PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,390,329.60	$2,678,978.26
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$54,662.41	$54,595.15
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$256,638.06	$364,041.49
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$620,127.86	$441,134.49
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$60,580.87	$18,201.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$3,382,338.80	$3,556,950.39
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,047,948.00	$1,090,306.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$9,707.00	$15,609.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$133,947.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$397,422.94	$508,403.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$105,758.00	$55,791.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$304,136.06	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$35,703.49	$27,775.99
	Total Receipts	--	$1,900,675.49	$1,831,831.99
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,481,663.31	$1,725,118.40
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$243,455.09
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 24-0001 **Dist. Name: LEXINGTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 24-0004
District Name: OVERTON PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$303,017.00	$283,039.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$1,465.00	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$20,899.00	$12,855.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$52,028.00	$15,990.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$377,409.00	$311,884.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$125,664.00	$145,510.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$761.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$21,408.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$6,420.00	$44,628.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,632.00	$-
	Total Receipts	--	$136,716.00	$212,307.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$240,693.00	$99,577.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($64,491.00)
N.	IDEA Part B 50% Flexibility Option *		--	$180.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 24-0004 **Dist. Name: OVERTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $180.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 24-0011
District Name: COZAD CITY SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,138,427.00	$1,169,156.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$44,355.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$95,515.00	$231,693.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$144,692.00	$167,916.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$36,318.00	$27,832.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,414,952.00	$1,640,952.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$429,611.00	$506,188.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$571.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$95,515.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$168,096.00	$126,418.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$34,266.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$26,468.00	$13,500.00
	Total Receipts	--	$624,746.00	$775,887.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$790,206.00	$865,065.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$74,859.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 24-0011 **Dist. Name: COZAD CITY SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 24-0020
District Name: GOTHENBURG PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$705,162.00	$847,664.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$53,015.00	$72,032.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$119,720.00	$126,496.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$877,897.00	$1,046,192.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$429,668.00	$356,146.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$829.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$45,296.00	$50,851.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$138,418.00	$239,230.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$9,434.00	$-
	Total Receipts	--	$623,645.00	$646,227.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$254,252.00	$399,965.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$145,713.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 24-0020 **Dist. Name: GOTHENBURG PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 24-0101
District Name: SUMNER-EDDYVILLE-MILLER SCHS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$163,830.00	$206,419.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$221.00	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$3,854.00	$6,323.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$80,067.00	$69,982.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$15,883.00	$16,391.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$263,855.00	$299,115.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$76,604.00	$81,942.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$115.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$16,648.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$13,124.00	$33,126.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$15,747.00
	Total Receipts	--	$89,728.00	$147,578.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$174,127.00	$151,537.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($22,590.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 24-0101 **Dist. Name: SUMNER-EDDYVILLE-MILLER SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 25-0025
District Name: CREEK VALLEY SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$445,805.03	$410,755.97
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$-	$23,398.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$13,874.51	$38,676.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$17,064.21	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$476,743.75	$472,829.97
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$167,108.00	$148,380.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,399.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$46,798.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$16,243.00	$118,235.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,967.72	$1,306.47
	Total Receipts	--	$187,717.72	$314,719.47
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$289,026.03	$158,110.50
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($130,915.53)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 25-0025 **Dist. Name: CREEK VALLEY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 25-0095
District Name: SOUTH PLATTE PUBLIC SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$299,741.61	$305,274.52
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$18,219.00	$18,219.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$26,378.00	$30,367.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$344,338.61	$353,860.52
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$74,271.00	$138,470.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$18,219.00	$18,219.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$26,378.00	$30,367.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,505.09	$5,556.49
	Total Receipts	--	$125,373.09	$192,612.49
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$218,965.52	$161,248.03
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($48,586.00)
N.	IDEA Part B 50% Flexibility Option *		--	$2,210.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 25-0095 **Dist. Name: SOUTH PLATTE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $2,210.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 26-0001
District Name: PONCA PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$407,578.00	$375,102.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$9,868.00	$9,706.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$38,136.00	$67,174.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$61,779.00	$121,595.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$517,361.00	$573,577.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$210,881.00	$245,044.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$5,158.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$65,544.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$121,595.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$578.00	$39.00
	Total Receipts	--	$211,459.00	$437,380.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$305,902.00	$136,197.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($169,705.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 26-0001 **Dist. Name: PONCA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 26-0024
District Name: NEWCASTLE PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$249,090.49	$245,218.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$22,593.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$10,905.00	$9,882.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$42,144.00	$19,863.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$450.00	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$302,589.49	$297,556.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$93,452.00	$122,286.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$10,209.00	$13,678.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$20,787.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$745.00	$62,007.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$104,406.00	$218,758.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$198,183.49	$78,798.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($81,771.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 26-0024 **Dist. Name: NEWCASTLE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 26-0070
District Name: ALLEN CONSOLIDATED SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$301,802.00	$308,985.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$22,363.00	$26,371.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$31,309.00	$13,522.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$3,044.00	$34,402.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$358,518.00	$383,280.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$137,142.00	$159,698.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$12,651.00	$14,448.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$13,522.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$34,364.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,700.00	$1,635.00
	Total Receipts	--	$152,493.00	$223,667.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$206,025.00	$159,613.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($46,412.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 26-0070 **Dist. Name: ALLEN CONSOLIDATED SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 26-0561
District Name: EMERSON-HUBBARD PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$344,364.00	$330,933.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$4,074.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$33,251.00	$64,814.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$42,301.00	$64,517.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$419,916.00	$464,338.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$183,132.00	$201,973.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$2,046.00	$64,459.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$21,305.00	$64,517.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$206,483.00	$330,949.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$213,433.00	$133,389.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($80,044.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 26-0561 **Dist. Name: EMERSON-HUBBARD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 27-0001
District Name: FREMONT PUBLIC SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$4,977,972.92	$5,528,132.11
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$490,194.83	$470,171.95
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$839,353.05	$820,460.24
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$581,674.17	$502,342.98
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$157,244.37	$160,773.86
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$22,465.00	$29,186.27
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$7,068,904.34	$7,511,067.41
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,925,353.00	$2,111,457.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$218,236.00	$240,904.00
H.	IDEA Part B Special Education (Receipt)	(7)	$221,181.00	$529,741.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$542,224.00	$874,860.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$214,366.00	$143,397.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$70,223.81	$55,766.39
	Total Receipts	--	$3,191,583.81	$3,956,125.39
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$3,877,320.53	$3,554,942.02
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($322,378.51)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 27-0001 **Dist. Name: FREMONT PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 27-0062
District Name: SCRIBNER-SNYDER COMMUNITY SCHS ESU #02 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$319,742.40	$214,513.20
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$8,766.62	$9,749.09
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$71,863.65	$70,953.49
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$80,542.24	$143,656.95
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$480,914.91	$438,872.73
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$165,109.00	$160,147.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,661.00	$1,362.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$98,936.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$394.00	$109,674.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,308.84	$4,523.47
	Total Receipts	--	$173,472.84	$374,642.47
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$307,442.07	$64,230.26
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($208,610.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 27-0062 **Dist. Name: SCRIBNER-SNYDER COMMUNITY SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 27-0594
District Name: LOGAN VIEW PUBLIC SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$805,862.00	$807,833.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$60,919.00	$14,845.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$63,271.00	$56,118.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$101,528.00	$58,285.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$19,480.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,031,580.00	$956,561.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$362,673.00	$344,594.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$32,371.00	$31,781.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$112,230.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$147,826.00	$158,074.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,965.00	$8,317.00
	Total Receipts	--	$549,835.00	$654,996.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$481,745.00	$301,565.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($180,180.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 27-0594 **Dist. Name: LOGAN VIEW PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 27-0595
District Name: NORTH BEND CENTRAL PUBLIC SCHS ESU #02 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$610,479.08	$679,592.46
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$18,250.27	$17,281.34
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$51,593.69	$51,203.62
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$35,063.42	$38,176.79
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$715,386.46	$786,254.21
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$253,001.00	$283,501.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$11,127.00	$9,101.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$101,993.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$73,144.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$5,333.69	$8,276.76
	Total Receipts	--	$269,461.69	$476,015.76
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$445,924.77	$310,238.45
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($135,686.32)
N.	IDEA Part B 50% Flexibility Option *		--	$1,667.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 27-0595 **Dist. Name: NORTH BEND CENTRAL PUBLIC SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,667.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 28-0001
District Name: OMAHA PUBLIC SCHOOLS ESU #19 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$48,165,138.58	$47,284,042.26
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$14,125,203.61	$14,437,605.93
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$9,270,245.34	$10,304,480.21
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$7,716,209.70	$7,858,185.70
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$666,616.10	$545,001.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$79,943,413.33	$80,429,315.10
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$24,289,383.00	$20,520,944.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,243,921.00	$7,361,690.00
H.	IDEA Part B Special Education (Receipt)	(7)	$2,489,051.00	$3,125,511.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$4,042,072.00	$7,445,754.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$35,345.61
	Total Receipts	--	$38,064,427.00	$38,489,244.61
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$41,878,986.33	$41,940,070.49
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$61,084.16
N.	IDEA Part B 50% Flexibility Option *		--	$75,250.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 28-0001 **Dist. Name: OMAHA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $61,084.16 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 28-0010
District Name: ELKHORN PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$6,939,165.00	$7,405,445.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$274,629.00	$227,035.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$707,200.00	$604,338.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$745,924.00	$748,988.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$57,010.00	$34,996.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$8,723,928.00	$9,020,802.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$3,046,626.00	$3,656,654.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$117,530.00	$118,604.00
H.	IDEA Part B Special Education (Receipt)	(7)	$164,065.00	$232,582.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$496,563.00	$884,065.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$16,378.00	$21,060.00
	Total Receipts	--	$3,841,162.00	$4,912,965.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$4,882,766.00	$4,107,837.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($774,929.00)
N.	IDEA Part B 50% Flexibility Option *		--	$17,658.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 28-0010 **Dist. Name: ELKHORN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $17,658.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 28-0015
District Name: DOUGLAS CO WEST COMMUNITY SCHS ESU #03 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,202,189.73	$1,282,394.32
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$86,023.78	$124,882.41
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$248,410.87	$297,406.18
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$102,855.00	$103,545.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,639,479.38	$1,808,227.91
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$520,675.00	$565,475.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$45,081.00	$47,346.00
H.	IDEA Part B Special Education (Receipt)	(7)	$100,062.00	$124,163.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$87,143.00	$110,877.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$51,056.69	$18,955.26
	Total Receipts	--	$804,017.69	$866,816.26
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$835,461.69	$941,411.65
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$105,949.96
N.	IDEA Part B 50% Flexibility Option *		--	$1,205.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 28-0015 **Dist. Name: DOUGLAS CO WEST COMMUNITY SCHS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,205.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 28-0017
District Name: MILLARD PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$20,274,539.03	$21,452,761.40
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$2,217,513.90	$2,097,288.22
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$3,810,506.14	$3,813,343.17
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$2,969,132.41	$3,040,348.54
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$127,550.69	$146,080.28
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$29,399,242.17	$30,549,821.61
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$9,056,754.00	$10,002,997.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,260,941.00	$1,198,564.00
H.	IDEA Part B Special Education (Receipt)	(7)	$1,342,912.00	$50,286.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$4,399,124.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$189,391.80	$199,332.26
	Total Receipts	--	$16,249,122.80	$11,451,179.26
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$13,150,119.37	$19,098,642.35
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$5,948,522.98
N.	IDEA Part B 50% Flexibility Option *		--	$25,805.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 28-0017 **Dist. Name: MILLARD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $25,805.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 28-0054
District Name: RALSTON PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$4,715,761.07	$4,652,215.21
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$408,463.87	$550,709.94
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$533,226.91	$508,642.73
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$889,654.28	$568,198.56
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$73,901.42
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$17,805.00	$16,802.95
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$6,564,911.13	$6,370,470.81
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$2,158,302.00	$2,230,749.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$159,218.00	$204,053.70
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$427,781.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$841,143.00	$740,923.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$55,408.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$49,662.60	$46,879.52
	Total Receipts	--	$3,208,325.60	$3,705,794.22
K.	IDEA Part B 50% Flexibility Option Applied		$133,409.50	
L.	Maintenance of Effort Level	--	$3,223,176.03	$2,664,676.59
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($558,499.44)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 28-0054 **Dist. Name: RALSTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 28-0059
District Name: BENNINGTON PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,264,808.45	$1,487,546.22
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$57,766.80	$170,639.66
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$-	$-
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$278,808.09	$342,677.48
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,601,383.34	$2,000,863.36
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$484,485.00	$537,322.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$33,446.00	$23,730.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$249,535.00	$220,826.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$767,466.00	$781,878.00
K.	IDEA Part B 50% Flexibility Option Applied		$3,323.64	
L.	Maintenance of Effort Level	--	$830,593.70	$1,218,985.36
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$388,391.66
N.	IDEA Part B 50% Flexibility Option *		--	$8,550.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 28-0059 **Dist. Name: BENNINGTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $8,550.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 28-0066
District Name: WESTSIDE COMMUNITY SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$7,628,782.00	$7,736,091.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$536,578.00	$730,700.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$872,266.00	$992,029.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$161,340.00	$-
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$298,492.00	$308,242.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$9,497,458.00	$9,767,062.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$4,048,230.00	$3,100,557.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$308,617.00	$106,016.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$272,172.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$1,503,838.00	$1,082,846.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$80,257.00	$35,638.00
	Total Receipts	--	$5,940,942.00	$4,597,229.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$3,556,516.00	$5,169,833.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$1,613,317.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 28-0066 **Dist. Name: WESTSIDE COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 29-0117
District Name: DUNDY CO STRATTON PUBLIC SCHS ESU #15 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$221,752.00	$315,743.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$14,859.00	$11,827.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$43,848.00	$48,476.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$112,361.00	$55,820.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$4,581.00	$4,360.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$397,401.00	$436,226.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$106,021.00	$109,040.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$17,960.00	$20,686.00
H.	IDEA Part B Special Education (Receipt)	(7)	$19,607.00	$15,837.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$169,420.00	$102,295.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$7,320.00	$3,049.00
	Total Receipts	--	$320,328.00	$250,907.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$77,073.00	$185,319.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$108,246.00
N.	IDEA Part B 50% Flexibility Option *		--	$2,146.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 29-0117 **Dist. Name: DUNDY CO STRATTON PUBLIC SCHS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $2,146.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 30-0001
District Name: EXETER-MILLIGAN PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$397,384.54	$378,062.35
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$41,824.42	$22,461.26
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$96,733.49	$44,535.75
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$48,206.87	$28,749.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$6,280.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$584,149.32	$480,088.36
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$187,388.00	$195,342.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$21,423.00	$13,729.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$6,054.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$27,600.00	$63,490.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$236,411.00	$278,615.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$347,738.32	$201,473.36
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($69,544.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 30-0001 **Dist. Name: EXETER-MILLIGAN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 30-0025
District Name: FILLMORE CENTRAL PUBLIC SCHS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,429,382.38	$1,391,052.86
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$10,836.74	$20,112.41
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$320,374.69	$321,640.10
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$83,459.45	$81,373.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$1,013.20	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,845,066.46	$1,814,178.37
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$395,920.00	$473,166.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,929.00	$5,325.00
H.	IDEA Part B Special Education (Receipt)	(7)	$90,258.00	$65,687.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$86,568.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$10,136.68	$4,769.67
	Total Receipts	--	$584,811.68	$548,947.67
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,260,254.78	$1,265,230.70
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$4,975.92
N.	IDEA Part B 50% Flexibility Option *		--	$152.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 30-0025 **Dist. Name: FILLMORE CENTRAL PUBLIC SCHS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $152.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 30-0054
District Name: SHICKLEY PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$186,065.00	$217,385.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$18,966.00	$1,170.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$30,926.00	$22,884.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$34,649.00	$16,708.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$270,606.00	$258,147.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$96,472.00	$91,005.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,514.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$50,222.00	$34,521.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$723.00	$3,535.00
	Total Receipts	--	$148,931.00	$129,061.00
K.	IDEA Part B 50% Flexibility Option Applied		$15,054.00	
L.	Maintenance of Effort Level	--	$106,621.00	$129,086.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$22,465.00
N.	IDEA Part B 50% Flexibility Option *		--	$88.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 30-0054 **Dist. Name: SHICKLEY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $88.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 31-0506
District Name: FRANKLIN PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$480,828.00	$429,161.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$23,358.00	$22,693.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$32,246.00	$35,186.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$80,019.00	$146,559.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$616,451.00	$633,599.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$169,210.00	$255,793.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$3,924.00	$4,279.00
H.	IDEA Part B Special Education (Receipt)	(7)	$32,246.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$106,192.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,727.00	$8,499.00
	Total Receipts	--	$318,299.00	$268,571.00
K.	IDEA Part B 50% Flexibility Option Applied		$6,956.00	
L.	Maintenance of Effort Level	--	$291,196.00	$365,028.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$73,832.00
N.	IDEA Part B 50% Flexibility Option *		--	$1,132.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 31-0506 **Dist. Name: FRANKLIN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,132.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 32-0046
District Name: MAYWOOD PUBLIC SCHOOLS ESU #15 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$101,340.05	$96,046.62
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$20,284.00	$17,995.01
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$46,939.00	$49,227.99
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$168,563.05	$163,269.62
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$32,109.00	$38,184.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$20,284.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$711.00	$46,939.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$32,820.00	$105,407.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$135,743.05	$57,862.62
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($67,223.00)
N.	IDEA Part B 50% Flexibility Option *		--	$645.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 32-0046 **Dist. Name: MAYWOOD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $645.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 32-0095
District Name: EUSTIS-FARNAM PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$304,366.00	$328,524.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$41,353.00	$36,740.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$32,000.00	$28,550.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$377,719.00	$393,814.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$125,327.00	$163,530.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,973.00	$1,455.00
H.	IDEA Part B Special Education (Receipt)	(7)	$29,125.00	$29,411.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$38,822.00	$28,423.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,558.00	$2,369.00
	Total Receipts	--	$198,805.00	$225,188.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$178,914.00	$168,626.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($10,288.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 32-0095 **Dist. Name: EUSTIS-FARNAM PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 32-0125
District Name: MEDICINE VALLEY PUBLIC SCHOOLS ESU #15 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$258,732.23	$253,654.98
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$50,404.11	$18,165.79
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$22,648.00	$25,179.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$33,927.30	$32,028.89
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$365,711.64	$329,028.66
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$117,368.00	$122,578.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$11,480.00	$23,965.00
H.	IDEA Part B Special Education (Receipt)	(7)	$24,864.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$57,428.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,064.65	$1,617.89
	Total Receipts	--	$212,204.65	$148,160.89
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$153,506.99	$180,867.77
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$27,360.78
N.	IDEA Part B 50% Flexibility Option *		--	$274.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 32-0125 **Dist. Name: MEDICINE VALLEY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $274.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 33-0018
District Name: ARAPAHOE PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$526,336.00	$518,424.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$3,823.00	$2,879.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$32,717.00	$137,018.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$46,407.00	$45,247.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$609,283.00	$703,568.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$251,031.00	$245,343.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,717.00	$6,850.00
H.	IDEA Part B Special Education (Receipt)	(7)	$32,717.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$95,942.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$9,020.00	$6,231.00
	Total Receipts	--	$390,427.00	$258,424.00
K.	IDEA Part B 50% Flexibility Option Applied		$33,516.00	
L.	Maintenance of Effort Level	--	$185,340.00	$445,144.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$259,804.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 33-0018 **Dist. Name: ARAPAHOE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 33-0021
District Name: CAMBRIDGE PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$317,759.00	$287,673.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$30,450.00	$27,400.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$42,481.00	$35,250.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$12,986.00	$10,810.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$403,676.00	$361,133.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$150,225.00	$137,694.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,757.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$52,545.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$74,097.00	$63,790.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$12,566.00	$21,798.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$10,820.00	$11,427.00
	Total Receipts	--	$253,465.00	$287,254.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$150,211.00	$73,879.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($76,332.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 33-0021 **Dist. Name: CAMBRIDGE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 33-0540
District Name: SOUTHERN VALLEY SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$592,041.00	$701,777.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$42,568.00	$34,040.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$47,738.00	$46,765.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$144,633.00	$68,943.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$826,980.00	$851,525.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$335,941.00	$316,099.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$20,613.00	$97,184.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$46,761.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$92,916.00	$144,172.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$12,796.00	$10,411.00
	Total Receipts	--	$462,266.00	$614,627.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$364,714.00	$236,898.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($127,816.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 33-0540 **Dist. Name: SOUTHERN VALLEY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 34-0001
District Name: SOUTHERN SCHOOL DIST 1 ESU #05 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$897,669.62	$1,024,870.50
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,432.67	$32,357.19
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$63,293.95	$63,312.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$47,025.00	$80,505.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$18,009.76	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$1,276.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,030,431.00	$1,202,320.69
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$369,378.00	$432,146.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,478.00	$2,302.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$100,095.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$47,025.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,711.55	$5,108.95
	Total Receipts	--	$378,567.55	$586,676.95
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$651,863.45	$615,643.74
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($36,219.71)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 34-0001 **Dist. Name: SOUTHERN SCHOOL DIST 1**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 34-0015
District Name: BEATRICE PUBLIC SCHOOLS ESU #05 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$3,081,825.91	$3,157,137.70
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$138,282.26	$147,413.21
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$253,182.75	$397,114.86
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$314,908.69	$293,324.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$19,209.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$3,788,199.61	$4,014,198.77
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,590,229.00	$1,529,966.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$30,048.00	$64,742.00
H.	IDEA Part B Special Education (Receipt)	(7)	$183,973.00	$233,535.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$244,058.00	$333,716.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$65,047.75	$61,336.90
	Total Receipts	--	$2,113,355.75	$2,223,295.90
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,674,843.86	$1,790,902.87
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$116,059.01
N.	IDEA Part B 50% Flexibility Option *		--	$1,271.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 34-0015 **Dist. Name: BEATRICE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,271.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 34-0034
District Name: FREEMAN PUBLIC SCHOOLS ESU #05 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$303,390.21	$394,274.87
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$3,481.08
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$30,731.34	$28,996.49
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$54,609.66	$52,138.70
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$388,731.21	$478,891.14
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$116,033.00	$174,984.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$30,167.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$52,774.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$5,830.26	$3,041.68
	Total Receipts	--	$121,863.26	$260,966.68
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$266,867.95	$217,924.46
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($48,943.49)
N.	IDEA Part B 50% Flexibility Option *		--	$895.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 34-0034 **Dist. Name: FREEMAN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $895.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 34-0100
District Name: DILLER-ODELL PUBLIC SCHOOLS ESU #05 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$278,488.04	$284,355.25
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$24,883.00	$30,447.90
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$37,277.00	$37,033.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$340,648.04	$351,836.15
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$129,747.00	$121,688.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$435.00	$5,966.00
H.	IDEA Part B Special Education (Receipt)	(7)	$24,883.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$63,200.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$218,265.00	$127,654.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$122,383.04	$224,182.15
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$101,799.11
N.	IDEA Part B 50% Flexibility Option *		--	$349.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 34-0100 **Dist. Name: DILLER-ODELL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $349.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 35-0001
District Name: GARDEN COUNTY SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$567,004.44	$589,952.94
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$11,240.17	$15,503.69
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$46,869.34	$26,735.65
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$50,439.30	$82,476.13
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$675,553.25	$714,668.41
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$246,116.00	$302,830.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$4,567.00	$9,436.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$23,924.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$57,624.00	$49,027.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,837.92	$1,093.98
	Total Receipts	--	$313,144.92	$386,310.98
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$362,408.33	$328,357.43
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($34,050.90)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 35-0001 **Dist. Name: GARDEN COUNTY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 36-0100
District Name: BURWELL PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$276,442.00	$290,607.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$3,472.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$-	$-
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$96,887.00	$87,729.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$373,329.00	$381,808.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$130,766.00	$140,138.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,370.00	$3,712.00
H.	IDEA Part B Special Education (Receipt)	(7)	$31,715.00	$31,714.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$69,685.00	$56,015.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,326.00	$7,505.00
	Total Receipts	--	$237,862.00	$239,084.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$135,467.00	$142,724.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$7,257.00
N.	IDEA Part B 50% Flexibility Option *		--	$256.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 36-0100 **Dist. Name: BURWELL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $256.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 37-0030
District Name: ELWOOD PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$476,112.00	$419,730.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$7,656.00	$7,723.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$30,166.00	$24,655.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$31,995.00	$53,888.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$14,028.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$545,929.00	$520,024.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$247,791.00	$251,901.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$15,598.00	$39,226.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$19,215.00	$51,705.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$19,553.00	$17,670.00
	Total Receipts	--	$302,157.00	$360,502.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$243,772.00	$159,522.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($84,250.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 37-0030 **Dist. Name: ELWOOD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 38-0011
District Name: HYANNIS AREA SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$206,567.00	$191,585.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$11,913.00	$11,919.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$19,010.00	$19,257.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$237,490.00	$222,761.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$76,939.00	$99,018.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$11,913.00	$11,919.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$19,648.00	$19,257.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$12,376.00	$826.00
	Total Receipts	--	$120,876.00	$131,020.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$116,614.00	$91,741.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($24,873.00)
N.	IDEA Part B 50% Flexibility Option *		--	$279.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 38-0011 **Dist. Name: HYANNIS AREA SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $279.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 39-0010
District Name: GREELEY-WOLBACH PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$318,477.00	$333,736.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,583.00	$3,031.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$18,883.00	$20,332.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$41,961.00	$28,214.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$383,904.00	$385,313.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$122,213.00	$144,880.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$809.00
H.	IDEA Part B Special Education (Receipt)	(7)	$19,267.00	$10,285.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$41,961.00	$28,214.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,942.00	$7,862.00
	Total Receipts	--	$187,383.00	$192,050.00
K.	IDEA Part B 50% Flexibility Option Applied		$6,926.50	
L.	Maintenance of Effort Level	--	$189,594.50	$193,263.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$3,668.50
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 39-0010 **Dist. Name: GREELEY-WOLBACH PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 39-0055
District Name: SPALDING PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$87,810.00	$92,751.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$8,324.00	$8,322.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$21,801.00	$3,020.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$12,564.00	$11,953.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$130,499.00	$116,046.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$29,781.00	$47,265.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$6,122.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$17,185.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$3,249.00	$46,224.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$152.00	$7,232.00
	Total Receipts	--	$39,304.00	$117,906.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$91,195.00	$-1,860.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($63,409.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 39-0055 **Dist. Name: SPALDING PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 39-0501
District Name: NORTH LOUP SCOTIA PUBLIC SCHS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$165,835.00	$105,753.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,369.00	$2.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$9,415.00	$7,835.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$-	$12,406.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$179,619.00	$125,996.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$62,986.00	$77,219.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$18,570.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$17,046.00	$23,897.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$60.00	$9,575.00
	Total Receipts	--	$80,092.00	$129,261.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$99,527.00	$-3,265.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($42,467.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 39-0501 **Dist. Name: NORTH LOUP SCOTIA PUBLIC SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 40-0002
District Name: GRAND ISLAND PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$10,297,533.94	$10,740,699.65
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$407,761.62	$450,316.29
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$1,453,679.43	$1,531,773.81
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$1,881,548.88	$1,165,737.70
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$338,406.14
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$29,588.00	$35,701.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$14,070,111.87	$14,262,634.59
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$4,355,057.00	$5,115,554.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$54,781.00	$120,915.00
H.	IDEA Part B Special Education (Receipt)	(7)	$738,357.00	$779,641.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$3,051,695.00	$2,106,664.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$570,187.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$83,672.29	$76,354.23
	Total Receipts	--	$8,283,562.29	$8,769,315.23
K.	IDEA Part B 50% Flexibility Option Applied		$1,024,914.50	
L.	Maintenance of Effort Level	--	$4,761,635.08	$5,493,319.36
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$731,684.28
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 40-0002 **Dist. Name: GRAND ISLAND PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 40-0082
District Name: NORTHWEST PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,356,700.41	$1,164,099.57
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$10,597.55	$12,944.33
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$93,079.00	$93,081.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$347,982.28	$198,495.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,808,359.24	$1,468,619.90
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$610,617.00	$593,874.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,027.00	$5,505.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$93,079.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$365,978.00	$193,484.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$7,583.67	$6,517.89
	Total Receipts	--	$986,205.67	$892,459.89
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$822,153.57	$576,160.01
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($245,993.56)
N.	IDEA Part B 50% Flexibility Option *		--	$4,142.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 40-0082 **Dist. Name: NORTHWEST PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $4,142.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 40-0083
District Name: WOOD RIVER RURAL SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$684,091.00	$703,647.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$56,412.00	$55,702.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$55,137.00	$56,701.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$18,582.00	$80,611.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$20,369.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$814,222.00	$917,030.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$279,193.00	$331,991.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$9,278.00	$8,079.00
H.	IDEA Part B Special Education (Receipt)	(7)	$53,569.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$801.00	$1,631.00
	Total Receipts	--	$342,841.00	$341,701.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$471,381.00	$575,329.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$103,948.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 40-0083 **Dist. Name: WOOD RIVER RURAL SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 40-0126
District Name: DONIPHAN-TRUMBULL PUBLIC SCHS ESU #09 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$703,515.00	$782,017.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$8,978.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$100,985.00	$120,672.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$82,272.00	$66,597.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$886,772.00	$978,264.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$368,002.00	$385,144.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$12,702.00	$1,285.00
H.	IDEA Part B Special Education (Receipt)	(7)	$61,657.00	$59,490.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$156,483.00	$57,357.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$12,527.00
	Total Receipts	--	$598,844.00	$515,803.00
K.	IDEA Part B 50% Flexibility Option Applied		$12,903.00	
L.	Maintenance of Effort Level	--	$275,025.00	$462,461.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$187,436.00
N.	IDEA Part B 50% Flexibility Option *		--	$1,203.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 40-0126 **Dist. Name: DONIPHAN-TRUMBULL PUBLIC SCHS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,203.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 41-0002
District Name: GILTNER PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$262,540.00	$302,346.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$16,614.00	$15,083.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$38,451.00	$25,911.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$317,605.00	$343,340.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$121,122.00	$130,419.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$2,172.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$16,614.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$38,451.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,535.00	$949.00
	Total Receipts	--	$122,657.00	$188,605.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$194,948.00	$154,735.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($40,213.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 41-0002 **Dist. Name: GILTNER PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 41-0091
District Name: HAMPTON PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$244,367.00	$247,850.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$5,441.00	$16,660.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$98,643.00	$104,843.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$39,572.00	$27,717.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$2,368.00	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$390,391.00	$397,070.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$97,361.00	$115,623.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$26,136.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$38,272.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$12,523.00	$7,797.00
	Total Receipts	--	$109,884.00	$187,828.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$280,507.00	$209,242.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($62,879.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 41-0091 **Dist. Name: HAMPTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 41-0504
District Name: AURORA PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,673,369.46	$1,647,787.53
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$13,612.49
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$103,214.00	$103,245.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$178,406.00	$170,538.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$1,178.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,954,989.46	$1,936,361.02
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$638,150.00	$772,215.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$14,497.00	$11,265.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$202,130.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$82,537.00	$348,944.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$40,536.00	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$46,157.80	$41,862.38
	Total Receipts	--	$821,877.80	$1,376,416.38
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,133,111.66	$559,944.64
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($524,567.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 41-0504 **Dist. Name: AURORA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 42-0002
District Name: ALMA PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$348,509.00	$479,201.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$29,138.00	$51,055.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$47,810.00	$17,055.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$5,515.00
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$425,457.00	$552,826.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$185,402.00	$225,101.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,338.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$29,138.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$1,631.00	$85,977.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$13,064.00	$6,874.00
	Total Receipts	--	$201,435.00	$347,090.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$224,022.00	$205,736.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($18,286.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 42-0002 **Dist. Name: ALMA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 43-0079
District Name: HAYES CENTER PUBLIC SCHOOLS ESU #15 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$136,902.69	$134,430.77
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$110.00	$856.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$13,522.00	$13,522.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$21,011.00	$21,519.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$171,545.69	$170,327.77
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$47,055.00	$67,489.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$574.00	$57.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$27,044.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$22,806.00	$42,530.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$282.40	$187.98
	Total Receipts	--	$70,717.40	$137,307.98
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$100,828.29	$33,019.79
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($67,808.50)
N.	IDEA Part B 50% Flexibility Option *		--	$429.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 43-0079 **Dist. Name: HAYES CENTER PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $429.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 44-0070
District Name: HITCHCOCK CO SCH SYSTEM ESU #15 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$98,131.00	$166,701.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$12,328.00	$18,436.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$38,918.00	$42,587.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$86,034.00	$58,929.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$1,840.00	$4,498.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$237,251.00	$291,151.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$126,740.00	$82,590.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$4,077.00	$4,106.00
H.	IDEA Part B Special Education (Receipt)	(7)	$32,731.00	$32,734.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$3,327.00	$127,462.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$135.00	$4,527.00
	Total Receipts	--	$167,010.00	$251,419.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$70,241.00	$39,732.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($30,509.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 44-0070 **Dist. Name: HITCHCOCK CO SCH SYSTEM**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 45-0007
District Name: O'NEILL PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,351,330.64	$1,469,341.86
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$67,021.23	$38,851.52
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$90,285.71	$74,542.87
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$105,992.00	$100,863.91
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$15,873.00	$13,639.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,630,502.58	$1,697,239.16
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$600,627.00	$656,000.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$31,106.00	$32,818.00
H.	IDEA Part B Special Education (Receipt)	(7)	$2,795.00	$145,913.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$128,575.00	$134,190.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$10,830.21	$10,837.69
	Total Receipts	--	$773,933.21	$979,758.69
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$856,569.37	$717,480.47
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($139,088.90)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 45-0007 **Dist. Name: O'NEILL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 45-0029
District Name: EWING PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$111,116.00	$145,683.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$19,763.00	$19,821.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$19,101.00	$18,404.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$149,980.00	$183,908.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$59,757.00	$66,406.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$575.00
H.	IDEA Part B Special Education (Receipt)	(7)	$2,846.00	$19,828.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$38,121.00	$17,117.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,733.00	$3,856.00
	Total Receipts	--	$103,457.00	$107,782.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$46,523.00	$76,126.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$29,603.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 45-0029 **Dist. Name: EWING PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 45-0044
District Name: STUART PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$230,555.00	$275,187.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$10,989.00	$11,303.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$11,691.00	$12,181.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$34,080.00	$28,052.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$5,324.00	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$292,639.00	$326,723.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$114,572.00	$120,851.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,236.00	$5,709.00
H.	IDEA Part B Special Education (Receipt)	(7)	$9,976.00	$13,896.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$8,373.00	$56,925.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,890.00	$1,322.00
	Total Receipts	--	$140,047.00	$198,703.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$152,592.00	$128,020.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($24,572.00)
N.	IDEA Part B 50% Flexibility Option *		--	$21.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 45-0044 **Dist. Name: STUART PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $21.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 45-0137
District Name: CHAMBERS PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$142,842.00	$170,838.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,195.00	$4,992.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$11,432.00	$11,300.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$38,885.00	$22,179.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$12,382.00	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$1,509.00	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$211,245.00	$209,309.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$81,305.00	$87,000.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,193.00	$2,166.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$11,425.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$7,358.00	$42,383.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,567.00	$2,050.00
	Total Receipts	--	$92,423.00	$145,024.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$118,822.00	$64,285.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($52,785.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 45-0137 **Dist. Name: CHAMBERS PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 45-0239
District Name: WEST HOLT PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$619,635.00	$656,596.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$9,457.00	$7,107.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$46,695.00	$48,704.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$45,035.00	$53,446.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$6,581.00	$2,506.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$727,403.00	$768,359.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$290,558.00	$335,937.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,035.00	$4,913.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$72,676.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$3,141.00	$98,289.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$9,224.00	$7,027.00
	Total Receipts	--	$307,958.00	$518,842.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$419,445.00	$249,517.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($163,821.00)
N.	IDEA Part B 50% Flexibility Option *		--	$2,694.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 45-0239 **Dist. Name: WEST HOLT PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $2,694.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 46-0001
District Name: MULLEN PUBLIC SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$135,928.98	$151,905.25
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$43,772.00	$39,793.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$-	$-
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$179,700.98	$191,698.25
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$70,439.00	$62,721.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$12,482.00	$14,016.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$31,290.00	$25,777.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,089.26	$-
	Total Receipts	--	$115,300.26	$102,514.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$64,400.72	$89,184.25
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$24,783.53
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 46-0001 **Dist. Name: MULLEN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 47-0001
District Name: ST PAUL PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$755,896.00	$576,553.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$15,866.00	$19,007.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$77,428.00	$103,604.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$93,549.00	$117,013.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$942,739.00	$816,177.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$302,869.00	$426,371.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,727.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$55,192.00	$82,989.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$88,833.00	$90,042.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,265.00	$2,951.00
	Total Receipts	--	$452,886.00	$602,353.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$489,853.00	$213,824.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($167,403.00)
N.	IDEA Part B 50% Flexibility Option *		--	$1,737.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 47-0001 **Dist. Name: ST PAUL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,737.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 47-0100
District Name: CENTURA PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$525,553.98	$557,147.42
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$12,623.62
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$84,127.42	$96,967.68
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$82,065.72	$73,645.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$4,367.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$691,747.12	$744,750.72
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$238,788.00	$254,471.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,358.00	$4,619.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$149,772.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$4,465.00	$147,794.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$2,000.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,827.93	$2,206.98
	Total Receipts	--	$247,438.93	$560,862.98
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$444,308.19	$183,887.74
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($260,420.45)
N.	IDEA Part B 50% Flexibility Option *		--	$1,569.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 47-0100 **Dist. Name: CENTURA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,569.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 47-0103
District Name: ELBA PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$157,467.00	$138,146.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$20,602.00	$16,781.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$16,419.00	$19,022.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$194,488.00	$173,949.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$60,297.00	$71,076.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$147.00	$33,523.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$29,768.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$965.00	$788.00
	Total Receipts	--	$61,409.00	$135,155.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$133,079.00	$38,794.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($63,291.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 47-0103 **Dist. Name: ELBA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 48-0008
District Name: FAIRBURY PUBLIC SCHOOLS ESU #05 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,409,795.43	$1,645,295.03
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$22,719.92	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$212,110.68	$93,047.22
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$216,086.26	$161,875.85
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,860,712.29	$1,900,218.10
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$737,369.00	$698,723.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$15,467.00	$16,553.00
H.	IDEA Part B Special Education (Receipt)	(7)	$70,988.00	$83,108.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$327,124.00	$129,111.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$67,229.15	$34,227.23
	Total Receipts	--	$1,218,177.15	$961,722.23
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$642,535.14	$938,495.87
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$295,960.73
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 48-0008 **Dist. Name: FAIRBURY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 48-0300
District Name: TRI COUNTY PUBLIC SCHOOLS ESU #05 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$518,257.87	$562,481.82
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$13,658.56	$18,651.31
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$94,229.19	$98,057.13
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$57,381.41	$58,173.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$1,484.00	$1,759.10
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$685,011.03	$739,122.36
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$217,417.00	$273,721.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$4,162.00	$7,096.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$59,205.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$106,512.00	$56,838.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,622.50	$3,734.78
	Total Receipts	--	$332,713.50	$400,594.78
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$352,297.53	$338,527.58
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($13,769.95)
N.	IDEA Part B 50% Flexibility Option *		--	$2,235.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 48-0300 **Dist. Name: TRI COUNTY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $2,235.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 48-0303
District Name: MERIDIAN PUBLIC SCHOOLS ESU #05 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$247,633.82	$241,795.67
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$22,115.00	$29,345.67
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$34,526.34	$28,729.41
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$25,686.06	$17,887.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$7,987.68
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$329,961.22	$325,745.43
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$107,735.00	$118,239.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,143.00	$1,967.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$26,479.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$17,306.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$7,571.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$540.76	$1,688.93
	Total Receipts	--	$110,418.76	$173,250.93
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$219,542.46	$152,494.50
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($49,321.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 48-0303 **Dist. Name: MERIDIAN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 49-0033
District Name: STERLING PUBLIC SCHOOLS ESU #04 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$267,838.07	$235,308.81
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,663.24	$698.88
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$34,487.72	$46,763.66
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$41,920.52	$87,980.26
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$348,909.55	$370,751.61
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$114,576.00	$153,090.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,861.00	$7,129.00
H.	IDEA Part B Special Education (Receipt)	(7)	$30,206.00	$37,364.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$41,844.00	$26,117.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$192,487.00	$223,700.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$156,422.55	$147,051.61
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($9,370.94)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 49-0033 **Dist. Name: STERLING PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 49-0050
District Name: JOHNSON CO CENTRAL PUBLIC SCHS ESU #04 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$583,484.00	$715,481.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$57,336.00	$20,815.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$38,392.00	$39,643.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$150,632.00	$64,221.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$6,000.00	$12,886.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$835,844.00	$853,046.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$275,260.00	$345,454.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$11,141.00	$30,986.00
H.	IDEA Part B Special Education (Receipt)	(7)	$4,484.00	$38,390.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$5,422.00	$154,190.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,798.00	$4,175.00
	Total Receipts	--	$303,105.00	$573,195.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$532,739.00	$279,851.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($191,522.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 49-0050 **Dist. Name: JOHNSON CO CENTRAL PUBLIC SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 50-0001
District Name: WILCOX-HILDRETH PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$271,881.00	$457,718.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$14,739.00	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$52,434.00	$-
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$103,522.00	$31,403.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$442,576.00	$489,121.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$167,350.00	$183,566.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,563.00	$2,147.00
H.	IDEA Part B Special Education (Receipt)	(7)	$37,446.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$9,577.00	$29,143.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$7,007.00	$7,311.00
	Total Receipts	--	$222,943.00	$222,167.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$219,633.00	$266,954.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$47,321.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 50-0001 **Dist. Name: WILCOX-HILDRETH PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 50-0501
District Name: AXTELL COMMUNITY SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$405,344.00	$429,370.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,986.00	$5,434.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$7,058.00	$8,847.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$126,192.00	$113,463.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$543,580.00	$557,114.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$185,025.00	$222,229.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,185.00	$2,751.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$1,035.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$34,193.00	$136,482.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,261.00	$4,773.00
	Total Receipts	--	$225,664.00	$367,270.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$317,916.00	$189,844.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($128,072.00)
N.	IDEA Part B 50% Flexibility Option *		--	$248.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 50-0501 **Dist. Name: AXTELL COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $248.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 50-0503
District Name: MINDEN PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$764,461.00	$815,043.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$5,545.00	$4,239.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$152,248.00	$165,108.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$116,916.00	$110,601.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,039,170.00	$1,094,991.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$318,767.00	$417,955.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$3,801.00	$10,174.00
H.	IDEA Part B Special Education (Receipt)	(7)	$66,582.00	$64,491.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$121,282.00	$110,601.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$30,352.00	$24,030.00
	Total Receipts	--	$540,784.00	$627,251.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$498,386.00	$467,740.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($30,646.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 50-0503 **Dist. Name: MINDEN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 51-0001
District Name: OGALLALA PUBLIC SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,407,528.00	$1,576,024.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,496.00	$4,373.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$108,895.00	$106,982.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$192,057.00	$115,978.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$44,472.00	$52,020.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$9,343.00	$6,381.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,766,791.00	$1,861,758.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$801,286.00	$783,028.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,935.00	$1,203.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$213,952.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$306,112.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$64,513.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$11,452.00	$11,769.00
	Total Receipts	--	$815,673.00	$1,380,577.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$951,118.00	$481,181.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($469,937.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 51-0001 **Dist. Name: OGALLALA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 51-0006
District Name: PAXTON CONSOLIDATED SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$227,962.45	$243,716.59
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$3,403.13	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$17,673.00	$17,674.55
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$30,119.00	$31,786.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$1,735.00	$1,749.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$280,892.58	$294,926.14
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$89,318.00	$110,924.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$463.00	$956.00
H.	IDEA Part B Special Education (Receipt)	(7)	$17,673.00	$17,675.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$72,591.00	$33,535.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$17,456.56	$17,070.10
	Total Receipts	--	$197,501.56	$180,160.10
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$83,391.02	$114,766.04
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$31,375.02
N.	IDEA Part B 50% Flexibility Option *		--	$1,105.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 51-0006 **Dist. Name: PAXTON CONSOLIDATED SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,105.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 52-0100
District Name: KEYA PAHA COUNTY SCHOOLS ESU #17 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$152,082.00	$190,487.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$29,583.00	$18,948.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$17,003.00	$38,810.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$14,805.00	$15,160.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$9,190.00	$15,377.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$222,663.00	$278,782.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$120,955.00	$85,056.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$12,883.00	$15,236.00
H.	IDEA Part B Special Education (Receipt)	(7)	$7,281.00	$7,281.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$7,105.00	$25,866.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,772.00	$11,810.00
	Total Receipts	--	$152,996.00	$145,249.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$69,667.00	$133,533.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$63,866.00
N.	IDEA Part B 50% Flexibility Option *		--	$57.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 52-0100 **Dist. Name: KEYA PAHA COUNTY SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $57.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 53-0001
District Name: KIMBALL PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$506,729.68	$607,067.68
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$288.97	$4,315.60
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$59,273.91	$60,536.44
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$110,961.45	$88,977.73
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$2,107.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$677,254.01	$763,004.45
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$250,296.00	$229,637.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$9.00	$907.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$56,744.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$41,544.00	$101,371.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$8,776.65	$3,348.68
	Total Receipts	--	$300,625.65	$392,007.68
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$376,628.36	$370,996.77
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($5,631.59)
N.	IDEA Part B 50% Flexibility Option *		--	$1,708.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 53-0001 **Dist. Name: KIMBALL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,708.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 54-0013
District Name: CREIGHTON PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$391,019.00	$413,941.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$14,194.00	$13,079.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$28,561.00	$26,005.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$52,464.00	$42,231.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$7,604.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$486,238.00	$502,860.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$201,679.00	$224,721.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$13,538.00	$11,612.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$54,566.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$94,695.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$215,217.00	$385,594.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$271,021.00	$117,266.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($146,705.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 54-0013 **Dist. Name: CREIGHTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 54-0096
District Name: CROFTON COMMUNITY SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$390,190.00	$403,657.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$5,067.00	$34,492.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$31,108.00	$25,536.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$34,207.00	$52,740.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$4,248.00	$9,737.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$464,820.00	$526,162.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$208,272.00	$232,588.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,143.00	$2,574.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$51,504.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$100,932.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,353.00	$173.00
	Total Receipts	--	$211,768.00	$387,771.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$253,052.00	$138,391.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($114,661.00)
N.	IDEA Part B 50% Flexibility Option *		--	$356.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 54-0096 **Dist. Name: CROFTON COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $356.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 54-0501
District Name: NIOBRARA PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$553,496.00	$639,467.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$44,056.00	$36,674.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$-	$39,008.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$-	$54,857.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$597,552.00	$770,006.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$227,154.00	$308,850.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$10,379.00	$21,114.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$39,008.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$54,857.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,471.00	$3,361.00
	Total Receipts	--	$242,004.00	$427,190.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$355,548.00	$342,816.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($12,732.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 54-0501 **Dist. Name: NIOBRARA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 54-0505
District Name: SANTEE COMMUNITY SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$536,049.00	$667,564.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$30,078.00	$30,088.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$15,787.00	$40,671.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$8,211.00	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$12,732.00
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$590,125.00	$751,055.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$264,147.00	$278,254.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,318.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$30,078.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$10,000.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$7,979.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,212.00	$7,387.00
	Total Receipts	--	$268,677.00	$333,698.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$321,448.00	$417,357.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$95,909.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 54-0505 **Dist. Name: SANTEE COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 54-0576
District Name: WAUSA PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$274,874.00	$355,627.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$11,138.00	$5,054.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$8,687.00	$11,372.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$32,799.00	$32,801.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$327,498.00	$404,854.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$144,603.00	$173,072.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,759.00	$8,255.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$8,342.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$32,799.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,092.00	$-
	Total Receipts	--	$152,454.00	$222,468.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$175,044.00	$182,386.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$7,342.00
N.	IDEA Part B 50% Flexibility Option *		--	$270.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 54-0576 **Dist. Name: WAUSA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $270.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 54-0586
District Name: BLOOMFIELD COMMUNITY SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$269,128.00	$336,990.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$20,631.00	$18,138.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$24,427.00	$19,886.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$37,092.00	$13,894.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$351,278.00	$388,908.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$124,980.00	$174,149.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,210.00	$12,972.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$24,406.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$37,092.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,366.00	$750.00
	Total Receipts	--	$133,556.00	$249,369.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$217,722.00	$139,539.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($59,456.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 54-0586 **Dist. Name: BLOOMFIELD COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 55-0001
District Name: LINCOLN PUBLIC SCHOOLS ESU #18 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$43,032,741.02	$45,169,852.35
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$4,080,691.57	$4,171,546.10
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$6,619,110.92	$6,902,652.75
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$6,587,854.18	$4,541,449.50
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$703,535.06	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$288,621.00	$340,599.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$519,909.45	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$61,832,463.20	$61,126,099.70
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$22,226,188.00	$21,177,151.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$3,151,217.00	$2,112,584.00
H.	IDEA Part B Special Education (Receipt)	(7)	$2,270,814.00	$3,045,701.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$6,714,814.21	$5,456,734.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$750,288.00	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$519,909.45	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$327,206.27	$359,778.72
	Total Receipts	--	$35,960,436.93	$32,151,948.72
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$25,872,026.27	$28,974,150.98
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$3,102,124.71
N.	IDEA Part B 50% Flexibility Option *		--	$32,143.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 55-0001 **Dist. Name: LINCOLN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $32,143.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 55-0145
District Name: WAVERLY SCHOOL DISTRICT 145 ESU #06 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,452,908.82	$2,300,344.39
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$147,860.99	$155,436.45
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$156,115.91	$189,637.78
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$215,362.57	$238,160.14
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$24,206.00	$17,092.11
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,996,454.29	$2,900,670.87
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,303,214.00	$1,362,653.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$43,779.00	$42,305.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$311,475.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$126,444.00	$448,616.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$21,590.23	$7,429.92
	Total Receipts	--	$1,495,027.23	$2,172,478.92
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,501,427.06	$728,191.95
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($754,488.00)
N.	IDEA Part B 50% Flexibility Option *		--	$2,690.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 55-0145 **Dist. Name: WAVERLY SCHOOL DISTRICT 145**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $2,690.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 55-0148
District Name: MALCOLM PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$551,701.62	$504,958.21
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$7,543.92	$7,153.88
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$12,589.85	$36,437.69
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$32,114.33	$83,614.60
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$603,949.72	$632,164.38
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$209,454.00	$296,570.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$3,675.00	$8,173.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$7,330.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$89,712.00	$3,723.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$2,907.14
	Total Receipts	--	$302,841.00	$318,703.14
K.	IDEA Part B 50% Flexibility Option Applied		$27,677.00	
L.	Maintenance of Effort Level	--	$273,431.72	$313,461.24
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$40,029.52
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 55-0148 **Dist. Name: MALCOLM PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 55-0160
District Name: NORRIS SCHOOL DIST 160 ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,103,505.29	$1,636,223.85
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$83,392.69	$73,396.22
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$145,540.88	$109,495.14
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$765,617.55	$377,317.44
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,098,056.41	$2,196,432.65
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$833,079.00	$716,037.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$29,201.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$107,947.00	$77,235.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$766,859.00	$236,887.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,037.46	$329.61
	Total Receipts	--	$1,743,123.46	$1,030,488.61
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$354,932.95	$1,165,944.04
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$811,011.09
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 55-0160 **Dist. Name: NORRIS SCHOOL DIST 160**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 55-0161
District Name: RAYMOND CENTRAL PUBLIC SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$666,655.51	$738,951.61
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$31,560.37	$39,262.06
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$29,794.84	$39,996.04
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$98,087.31	$70,536.91
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$3,498.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$3,498.00	$1,542.85
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$829,596.03	$893,787.47
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$289,061.00	$300,661.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$16,069.00	$19,879.00
H.	IDEA Part B Special Education (Receipt)	(7)	$19,261.00	$38,552.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$180,397.00	$61,800.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$3,498.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$504,788.00	$424,390.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$324,808.03	$469,397.47
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$144,589.44
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 55-0161 **Dist. Name: RAYMOND CENTRAL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 56-0001
District Name: NORTH PLATTE PUBLIC SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$3,987,877.00	$3,935,787.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$72,144.00	$73,943.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$426,369.00	$446,338.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$418,086.00	$601,234.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$152,658.00	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$48,228.00	$38,921.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$5,105,362.00	$5,096,223.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,740,332.00	$2,097,919.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$29,045.00	$22,524.00
H.	IDEA Part B Special Education (Receipt)	(7)	$401,964.00	$370,139.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$549,747.00	$868,337.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$24,783.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$97,432.00	$91,599.00
	Total Receipts	--	$2,818,520.00	$3,475,301.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$2,286,842.00	$1,620,922.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($665,920.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 56-0001 **Dist. Name: NORTH PLATTE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 56-0006
District Name: BRADY PUBLIC SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$223,031.00	$229,971.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$14,046.00	$14,044.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$31,517.00	$27,931.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$268,594.00	$271,946.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$87,550.00	$102,949.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$14,046.00	$14,044.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$31,517.00	$27,931.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,083.00	$342.00
	Total Receipts	--	$134,196.00	$145,266.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$134,398.00	$126,680.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($7,718.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 56-0006 **Dist. Name: BRADY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 56-0007
District Name: MAXWELL PUBLIC SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$322,819.10	$261,444.90
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$21,309.00	$21,330.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$41,468.00	$37,215.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$385,596.10	$319,989.90
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$168,993.00	$165,167.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$4,081.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$21,333.00	$21,330.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$40,203.00	$37,215.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,182.87	$678.48
	Total Receipts	--	$235,792.87	$224,390.48
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$149,803.23	$95,599.42
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($54,203.81)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 56-0007 **Dist. Name: MAXWELL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 56-0037
District Name: HERSHEY PUBLIC SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$407,647.72	$411,465.40
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$20,695.36	$19,944.86
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$36,925.00	$36,925.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$73,075.00	$72,367.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$538,343.08	$540,702.26
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$207,929.00	$218,789.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,195.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$36,925.00	$36,925.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$76,952.00	$72,367.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,157.07	$1,642.20
	Total Receipts	--	$327,158.07	$329,723.20
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$211,185.01	$210,979.06
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($205.95)
N.	IDEA Part B 50% Flexibility Option *		--	$269.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 56-0037 **Dist. Name: HERSHEY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $205.95 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 56-0055
District Name: SUTHERLAND PUBLIC SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$419,416.00	$436,523.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$33,256.00	$33,260.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$53,296.00	$51,348.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$1,309.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$111,199.00
	Total Expenditures	--	$505,968.00	$633,639.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$185,699.00	$211,430.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$33,256.00	$33,260.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$79,635.00	$51,348.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,101.00	$1,884.00
	Total Receipts	--	$304,691.00	$297,922.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$201,277.00	$335,717.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$134,440.00
N.	IDEA Part B 50% Flexibility Option *		--	$283.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 56-0055 **Dist. Name: SUTHERLAND PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $283.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 56-0565
District Name: WALLACE PUBLIC SCH DIST 65 R ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$168,443.75	$184,614.01
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$6,350.00	$1,867.94
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$7,801.00	$8,322.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$33,461.00	$27,188.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$521.00	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$216,576.75	$221,991.95
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$66,353.00	$92,278.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,003.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$8,322.00	$8,322.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$50,818.00	$27,188.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,644.54	$2,054.56
	Total Receipts	--	$132,140.54	$129,842.56
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$84,436.21	$92,149.39
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$7,713.18
N.	IDEA Part B 50% Flexibility Option *		--	$502.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 56-0565 **Dist. Name: WALLACE PUBLIC SCH DIST 65 R**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $502.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 57-0501
District Name: STAPLETON PUBLIC SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$282,940.88	$237,159.37
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$225.00	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$10,419.00	$15.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$28,870.00	$28,652.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$10,402.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$322,454.88	$276,228.37
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$119,935.00	$128,607.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,026.00	$117.00
H.	IDEA Part B Special Education (Receipt)	(7)	$10,419.00	$10,417.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$30,235.00	$28,652.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$8,672.87	$105.74
	Total Receipts	--	$171,287.87	$167,898.74
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$151,167.01	$108,329.63
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($39,069.00)
N.	IDEA Part B 50% Flexibility Option *		--	$133.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 57-0501 **Dist. Name: STAPLETON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $133.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 58-0025
District Name: LOUP COUNTY PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$172,179.00	$146,311.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$-	$10,543.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$-	$17,082.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$172,179.00	$173,936.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$67,959.00	$58,697.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$125.00	$10,366.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$29,895.00	$13,953.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$857.00	$1,433.00
	Total Receipts	--	$98,836.00	$84,449.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$73,343.00	$89,487.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$16,144.00
N.	IDEA Part B 50% Flexibility Option *		--	$176.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 58-0025 **Dist. Name: LOUP COUNTY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $176.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 59-0001
District Name: MADISON PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$923,670.62	$885,824.23
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$20,973.34	$6,724.17
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$39,017.92	$39,378.73
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$50,444.03	$71,765.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$10,641.20	$11,844.35
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,044,747.11	$1,015,536.48
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$463,257.00	$461,196.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$23,715.00	$6,914.00
H.	IDEA Part B Special Education (Receipt)	(7)	$33,104.00	$42,096.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$195,632.00	$42,876.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$5,844.99	$5,220.35
	Total Receipts	--	$721,552.99	$558,302.35
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$323,194.12	$457,234.13
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$134,040.01
N.	IDEA Part B 50% Flexibility Option *		--	$1,157.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 59-0001 **Dist. Name: MADISON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,157.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 59-0002
District Name: NORFOLK PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$5,554,621.52	$5,582,497.61
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$36,828.82	$194,131.22
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$485,561.09	$466,639.28
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$486,433.88	$492,425.84
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$123,724.95	$107,723.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$6,687,170.26	$6,843,416.95
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$2,676,526.00	$2,822,735.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$34,733.00	$33,814.00
H.	IDEA Part B Special Education (Receipt)	(7)	$285,338.00	$381,974.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$388,502.00	$482,125.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$88,022.06	$61,038.44
	Total Receipts	--	$3,473,121.06	$3,781,686.44
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$3,214,049.20	$3,061,730.51
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($152,318.69)
N.	IDEA Part B 50% Flexibility Option *		--	$615.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 59-0002 **Dist. Name: NORFOLK PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $615.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 59-0005
District Name: BATTLE CREEK PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$366,256.07	$405,874.73
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$43,474.95	$27,561.73
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$54,563.19	$69,442.05
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$12,974.08	$11,443.57
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$477,268.29	$514,322.08
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$165,043.00	$203,676.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$694.00	$2,681.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$27,555.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$29,797.00	$64,743.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,379.71	$801.16
	Total Receipts	--	$197,913.71	$299,456.16
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$279,354.58	$214,865.92
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($64,488.66)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 59-0005 **Dist. Name: BATTLE CREEK PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 59-0013
District Name: NEWMAN GROVE PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$247,099.00	$317,443.06
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$11,283.23	$13,115.01
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$24,309.38	$18,665.69
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$59,040.70	$14,575.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$474.95	$3,056.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$342,207.26	$366,854.76
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$122,183.00	$144,090.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,413.00	$8,859.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$18,179.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$46,641.00	$28,735.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$176,237.00	$199,863.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$165,970.26	$166,991.76
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$1,021.50
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 59-0013 **Dist. Name: NEWMAN GROVE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 59-0080
District Name: ELKHORN VALLEY SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$595,238.95	$558,634.23
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$10,217.07	$24,075.23
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$20,858.27	$79,311.08
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$69,489.77	$43,411.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$695,804.06	$705,431.54
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$228,669.00	$317,228.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$10,758.00	$9,792.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$13,120.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$73,927.00	$41,458.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,855.09	$2,381.69
	Total Receipts	--	$318,209.09	$383,979.69
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$377,594.97	$321,451.85
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($54,297.00)
N.	IDEA Part B 50% Flexibility Option *		--	$1,322.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 59-0080 **Dist. Name: ELKHORN VALLEY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,322.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 60-0090
District Name: MC PHERSON COUNTY SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$139,403.32	$126,442.86
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$7,019.52	$4,155.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$31,474.22	$15,063.10
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$177,897.06	$145,660.96
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$72,408.00	$84,456.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$3,641.00	$4,155.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$14,262.00	$13,736.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$90,311.00	$102,347.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$87,586.06	$43,313.96
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($17,377.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 60-0090 **Dist. Name: MC PHERSON COUNTY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 61-0004
District Name: CENTRAL CITY PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,024,598.01	$1,154,350.73
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$51,829.57	$56,942.40
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$89,785.96	$89,808.01
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$104,986.00	$52,240.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$28,318.47	$28,541.27
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$9,423.00	$28,362.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,308,941.01	$1,410,244.41
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$429,838.00	$503,897.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$34,798.00	$40,294.00
H.	IDEA Part B Special Education (Receipt)	(7)	$18,410.00	$87,483.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$157,226.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$18,620.00	$24,509.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$7,782.36	$7,137.70
	Total Receipts	--	$509,448.36	$820,546.70
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$799,492.65	$589,697.71
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($209,794.94)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 61-0004 **Dist. Name: CENTRAL CITY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 61-0049
District Name: PALMER PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$263,419.00	$264,744.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$8,862.00	$10,265.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$23,511.00	$21,844.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$34,318.00	$31,395.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$3,703.00	$6,317.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$333,813.00	$334,565.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$127,777.00	$78,902.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,946.00	$4,604.00
H.	IDEA Part B Special Education (Receipt)	(7)	$9,810.00	$34,406.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$48,389.00	$31,395.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$7,426.00	$735.00
	Total Receipts	--	$196,348.00	$150,042.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$137,465.00	$184,523.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$47,058.00
N.	IDEA Part B 50% Flexibility Option *		--	$164.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 61-0049 **Dist. Name: PALMER PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $164.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 62-0021
District Name: BAYARD PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$405,973.77	$484,063.41
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$63,763.69	$55,752.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$23,415.00	$23,411.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$99,872.29	$62,064.34
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$593,024.75	$625,290.75
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$203,514.00	$190,292.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$34,648.00	$35,272.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$46,826.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$111,601.00	$126,793.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,851.08	$984.68
	Total Receipts	--	$351,614.08	$400,167.68
K.	IDEA Part B 50% Flexibility Option Applied		$3,435.32	
L.	Maintenance of Effort Level	--	$237,975.35	$225,123.07
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($12,852.28)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 62-0021 **Dist. Name: BAYARD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 62-0063
District Name: BRIDGEPORT PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$550,175.08	$570,127.76
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$41,773.41	$92,759.98
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$38,229.87	$33,386.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$110,397.93	$77,712.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$740,576.29	$773,985.74
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$237,012.00	$308,463.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$31,508.00	$21,701.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$33,131.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$91,324.00	$97,395.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$8,327.66	$5,265.83
	Total Receipts	--	$368,171.66	$465,955.83
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$372,404.63	$308,029.91
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($64,374.72)
N.	IDEA Part B 50% Flexibility Option *		--	$255.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 62-0063 **Dist. Name: BRIDGEPORT PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $255.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 63-0001
District Name: FULLERTON PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$339,786.46	$345,399.81
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$176.99	$3,929.98
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$36,202.05	$83,786.88
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$48,098.00	$-
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$424,263.50	$433,116.67
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$111,978.00	$186,637.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$24,444.00	$27,508.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$24,418.00	$92,330.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$160,840.00	$306,475.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$263,423.50	$126,641.67
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($119,838.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 63-0001 **Dist. Name: FULLERTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 63-0030
District Name: TWIN RIVER PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$544,833.29	$605,394.10
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$20,943.27	$16,936.54
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$43,686.00	$43,844.84
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$96,519.22	$93,916.30
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$705,981.78	$760,091.78
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$213,098.00	$267,960.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,528.00	$7,575.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$43,686.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$44,078.00	$93,479.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$264,704.00	$412,700.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$441,277.78	$347,391.78
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($93,886.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 63-0030 **Dist. Name: TWIN RIVER PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 64-0023
District Name: JOHNSON-BROCK PUBLIC SCHOOLS ESU #04 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$276,054.82	$275,575.22
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$10,535.63	$17,479.10
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$19,238.00	$19,238.20
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$40,840.00	$45,969.46
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$346,668.45	$358,261.98
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$102,390.00	$136,637.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,141.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$19,238.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$69,850.00	$40,840.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$174,381.00	$196,715.00
K.	IDEA Part B 50% Flexibility Option Applied		$914.50	
L.	Maintenance of Effort Level	--	$171,372.95	$161,546.98
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($9,825.97)
N.	IDEA Part B 50% Flexibility Option *		--	$159.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 64-0023 **Dist. Name: JOHNSON-BROCK PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $159.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 64-0029
District Name: AUBURN PUBLIC SCHOOLS ESU #04 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,049,037.00	$1,183,507.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$69,448.00	$62,618.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$90,730.00	$115,749.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$175,734.00	$111,975.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$16,996.00	$14,228.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$538.00	$625.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,402,483.00	$1,488,702.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$462,058.00	$517,613.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$37,627.00	$29,968.00
H.	IDEA Part B Special Education (Receipt)	(7)	$56,523.00	$51,383.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$164,033.00	$104,722.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$16,996.00	$14,227.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$57,144.00	$31,315.00
	Total Receipts	--	$794,381.00	$749,228.00
K.	IDEA Part B 50% Flexibility Option Applied		$16,533.00	
L.	Maintenance of Effort Level	--	$591,569.00	$739,474.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$147,905.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 64-0029 **Dist. Name: AUBURN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 65-0011
District Name: SUPERIOR PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,072,993.58	$1,209,624.69
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$46,631.64	$37,082.15
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$216,418.00	$237,338.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$72,032.00	$68,743.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,408,075.22	$1,552,787.84
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$281,597.00	$386,507.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$23,906.00	$27,613.00
H.	IDEA Part B Special Education (Receipt)	(7)	$45,379.00	$243,744.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$120,090.00	$68,743.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$46,044.85	$79,452.71
	Total Receipts	--	$517,016.85	$806,059.71
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$891,058.37	$746,728.13
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($144,330.24)
N.	IDEA Part B 50% Flexibility Option *		--	$1,715.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 65-0011 **Dist. Name: SUPERIOR PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,715.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 65-2005
District Name: SO CENTRAL NE UNIFIED SYSTEM 5 ESU #09 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,592,882.41	$1,725,521.48
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$98,743.30	$159,557.61
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$121,515.00	$121,316.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$112,928.00	$67,452.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$34,199.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$5,144.00	$3,454.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,931,212.71	$2,111,500.09
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$638,688.00	$668,894.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$43,492.00	$14,873.00
H.	IDEA Part B Special Education (Receipt)	(7)	$110,173.00	$242,828.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$164,919.00	$180,051.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$64,488.10	$22,316.27
	Total Receipts	--	$1,021,760.10	$1,128,962.27
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$909,452.61	$982,537.82
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$73,085.21
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 65-2005 **Dist. Name: SO CENTRAL NE UNIFIED SYSTEM 5**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 66-0027
District Name: SYRACUSE-DUNBAR-AVOCA SCHOOLS ESU #04 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$954,035.84	$1,054,912.79
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$33,247.89	$42,944.09
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$142,073.90	$112,053.80
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$101,752.00	$99,993.66
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,231,109.63	$1,309,904.34
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$466,912.00	$493,422.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$22,780.00	$28,717.00
H.	IDEA Part B Special Education (Receipt)	(7)	$39,355.00	$72,903.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$174,354.00	$99,283.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$703,401.00	$694,325.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$527,708.63	$615,579.34
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$87,870.71
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 66-0027 **Dist. Name: SYRACUSE-DUNBAR-AVOCA SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 66-0111
District Name: NEBRASKA CITY PUBLIC SCHOOLS ESU #04 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,155,965.69	$2,336,172.87
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$43,134.94	$47,219.82
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$197,186.94	$246,546.29
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$389,016.39	$181,445.53
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$1,038.00	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$46,826.38	$38,614.84
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,833,168.34	$2,849,999.35
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$976,656.00	$1,269,923.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$27,251.00	$19,873.00
H.	IDEA Part B Special Education (Receipt)	(7)	$100,772.00	$90,490.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$385,075.00	$108,716.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$150,000.00	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$1,639,754.00	$1,489,002.00
K.	IDEA Part B 50% Flexibility Option Applied		$58,854.00	
L.	Maintenance of Effort Level	--	$1,134,560.34	$1,360,997.35
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$226,437.01
N.	IDEA Part B 50% Flexibility Option *		--	$2,618.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 66-0111 **Dist. Name: NEBRASKA CITY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $2,618.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 66-0501
District Name: PALMYRA DISTRICT O R 1 ESU #04 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$430,740.68	$449,808.97
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$9,580.53	$1,923.42
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$51,330.45	$55,286.60
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$76,073.03	$87,973.54
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$567,724.69	$594,992.53
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$199,796.00	$218,325.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$3,229.00
H.	IDEA Part B Special Education (Receipt)	(7)	$40,482.00	$48,936.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$63,028.00	$66,706.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$867.60	$815.81
	Total Receipts	--	$304,173.60	$338,011.81
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$263,551.09	$256,980.72
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($6,570.37)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 66-0501 **Dist. Name: PALMYRA DISTRICT O R 1**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 67-0001
District Name: PAWNEE CITY PUBLIC SCHOOLS ESU #04 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$261,093.00	$298,987.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$2,448.00	$1,601.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$29,482.00	$29,802.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$33,989.00	$40,906.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$3,415.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$11,649.00	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$338,661.00	$374,711.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$142,120.00	$131,024.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$1,298.00
H.	IDEA Part B Special Education (Receipt)	(7)	$17,190.00	$42,095.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$74,496.00	$40,906.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$13,600.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$233,806.00	$228,923.00
K.	IDEA Part B 50% Flexibility Option Applied		$4,631.00	
L.	Maintenance of Effort Level	--	$100,224.00	$145,788.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$45,564.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 67-0001 **Dist. Name: PAWNEE CITY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 67-0069
District Name: LEWISTON CONSOLIDATED SCHOOLS ESU #04 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$179,325.78	$175,447.21
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$30,251.22	$102,927.53
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$96,250.32	$61,997.23
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$305,827.32	$340,371.97
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$110,914.00	$115,636.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,997.00	$6,188.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$42,397.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$85,351.00	$84,317.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$199,262.00	$248,538.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$106,565.32	$91,833.97
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($14,731.35)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 67-0069 **Dist. Name: LEWISTON CONSOLIDATED SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 68-0020
District Name: PERKINS COUNTY SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$508,660.00	$481,176.26
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$40,464.00	$40,477.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$53,830.00	$53,838.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$2,387.20
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$602,954.00	$577,878.46
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$244,897.00	$266,317.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$80,941.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$109,700.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,898.00	$2,496.34
	Total Receipts	--	$248,795.00	$459,454.34
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$354,159.00	$118,424.12
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($190,641.00)
N.	IDEA Part B 50% Flexibility Option *		--	$1,474.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 68-0020 **Dist. Name: PERKINS COUNTY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,474.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 69-0044
District Name: HOLDREGE PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,521,240.50	$1,549,134.11
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$28,302.15	$12,491.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$176,630.01	$199,727.46
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$115,506.74	$106,627.05
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$44,146.58	$44,025.96
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$5,837.00	$6,063.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,891,662.98	$1,918,068.58
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$700,678.00	$792,605.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$15,521.00	$14,318.00
H.	IDEA Part B Special Education (Receipt)	(7)	$145,973.00	$145,990.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$115,506.00	$106,626.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$44,146.00	$44,025.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$25,044.00	$27,563.00
	Total Receipts	--	$1,046,868.00	$1,131,127.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$844,794.98	$786,941.58
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($57,853.40)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 69-0044 **Dist. Name: HOLDREGE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 69-0054
District Name: BERTRAND PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$384,805.04	$566,799.91
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$19,376.33	$36,095.91
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$134,851.69	$30,159.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$38,375.66	$37,839.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$577,408.72	$670,893.82
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$178,527.00	$193,287.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$9,606.00
H.	IDEA Part B Special Education (Receipt)	(7)	$30,158.00	$30,159.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$39,608.00	$37,839.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$11,075.82	$4,615.64
	Total Receipts	--	$259,368.82	$275,506.64
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$318,039.90	$395,387.18
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$77,347.28
N.	IDEA Part B 50% Flexibility Option *		--	$506.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 69-0054 **Dist. Name: BERTRAND PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $506.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 69-0055
District Name: LOOMIS PUBLIC SCHOOLS ESU #11 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$354,178.05	$398,151.01
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$14,128.90	$39,412.32
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$58,939.94	$25,486.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$32,304.26	$28,335.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$459,551.15	$491,384.33
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$135,515.00	$171,843.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$11,431.00	$10,098.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$39,417.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$58,405.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$7,344.71	$7,689.69
	Total Receipts	--	$154,290.71	$287,452.69
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$305,260.44	$203,931.64
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($96,776.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 69-0055 **Dist. Name: LOOMIS PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 70-0002
District Name: PIERCE PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$661,580.00	$726,513.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$29,676.00	$47,435.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$48,129.00	$51,490.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$86,832.00	$90,192.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$5,447.00	$4,995.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$831,664.00	$920,625.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$288,383.00	$361,504.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$22,038.00	$29,942.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$48,129.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$5,195.00	$86,832.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,732.00	$5,692.00
	Total Receipts	--	$320,348.00	$532,099.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$511,316.00	$388,526.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($122,790.00)
N.	IDEA Part B 50% Flexibility Option *		--	$629.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 70-0002 **Dist. Name: PIERCE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $629.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 70-0005
District Name: PLAINVIEW PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$514,459.00	$542,146.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$77,897.00	$61,392.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$24,111.00	$42,586.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$69,377.00	$48,078.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$5,516.00	$6,210.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$691,360.00	$700,412.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$204,766.00	$261,654.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$20,404.00	$30,709.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$42,143.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$68,762.00	$46,104.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,768.00	$7,075.00
	Total Receipts	--	$298,700.00	$387,685.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$392,660.00	$312,727.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($79,933.00)
N.	IDEA Part B 50% Flexibility Option *		--	$412.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 70-0005 **Dist. Name: PLAINVIEW PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $412.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 70-0542
District Name: OSMOND PUBLIC SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$302,974.00	$272,772.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$25,045.00	$19,192.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$19,608.00	$1,031.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$29,079.00	$27,630.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$3,920.00	$6,809.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$380,626.00	$327,434.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$164,233.00	$183,608.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$19,429.00	$12,239.00
H.	IDEA Part B Special Education (Receipt)	(7)	$17,154.00	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$28,279.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,393.00	$1,923.00
	Total Receipts	--	$230,488.00	$197,770.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$150,138.00	$129,664.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$0.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 70-0542 **Dist. Name: OSMOND PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 71-0001
District Name: COLUMBUS PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$3,740,460.00	$3,976,019.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$185,976.00	$218,055.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$462,819.00	$392,721.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$861,198.00	$501,610.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$83,782.00	$113,579.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$5,334,235.00	$5,201,984.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,672,356.00	$1,853,038.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$129,686.00	$82,450.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$390,926.00	$883,275.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$222.00	$-
	Total Receipts	--	$2,193,190.00	$2,818,763.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$3,141,045.00	$2,383,221.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($757,824.00)
N.	IDEA Part B 50% Flexibility Option *		--	$1,325.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 71-0001 **Dist. Name: COLUMBUS PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $1,325.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 71-0005
District Name: LAKEVIEW COMMUNITY SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,217,077.00	$1,186,901.57
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$34,133.00	$66,178.66
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$192,681.00	$85,965.71
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$39,540.00	$119,708.85
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$24,301.00	$20,429.12
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$5,865.00	$5,923.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,513,597.00	$1,485,106.91
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$621,941.00	$682,916.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$31,145.00	$14,685.00
H.	IDEA Part B Special Education (Receipt)	(7)	$60,797.00	$60,768.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$193,259.00	$118,210.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$17,883.00	$6,281.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,087.00	$4,738.80
	Total Receipts	--	$929,112.00	$887,598.80
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$584,485.00	$597,508.11
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$13,023.11
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 71-0005 **Dist. Name: LAKEVIEW COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 71-0067
District Name: HUMPHREY PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$395,064.00	$425,411.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$9,738.00	$8,449.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$48,369.00	$52,890.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$7,843.00	$2,788.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$28,576.00	$31,851.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$489,590.00	$521,389.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$224,340.00	$234,063.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$9,587.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$-
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$40,412.00	$47,653.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$264,752.00	$291,303.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$224,838.00	$230,086.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$5,248.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 71-0067 **Dist. Name: HUMPHREY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 72-0015
District Name: CROSS COUNTY COMMUNITY SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$443,815.14	$443,941.23
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$12,512.64	$13,414.59
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$39,569.04	$80,817.07
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$56,712.06	$57,802.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$1,182.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$552,608.88	$597,156.89
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$166,963.00	$214,390.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$3,666.00	$6,563.00
H.	IDEA Part B Special Education (Receipt)	(7)	$36,025.00	$39,980.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$47,774.00	$84,825.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$9,130.83	$11,365.90
	Total Receipts	--	$263,558.83	$357,123.90
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$289,050.05	$240,032.99
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($49,017.06)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 72-0015 **Dist. Name: CROSS COUNTY COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____
(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____
(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 72-0019
District Name: OSCEOLA PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$459,248.78	$512,008.17
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$7,294.01	$3,595.29
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$41,586.66	$16,637.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$45,068.97	$47,310.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$553,198.42	$579,550.46
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$189,429.00	$255,363.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$9,212.00
H.	IDEA Part B Special Education (Receipt)	(7)	$1,035.00	$32,240.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$85,519.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,844.29	$4,159.81
	Total Receipts	--	$197,308.29	$386,493.81
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$355,890.13	$193,056.65
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($116,725.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 72-0019 **Dist. Name: OSCEOLA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 72-0032
District Name: SHELBY PUBLIC SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$340,491.13	$489,187.81
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$40,013.84	$21,167.30
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$35,295.88	$34,264.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$65,960.00	$14,310.12
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$4,648.10	$2,407.56
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$1,289.00	$4,575.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$487,697.95	$565,911.79
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$178,265.00	$207,255.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$586.00	$15,229.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$30,686.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$2,631.00	$63,329.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$4,648.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$181,482.00	$321,147.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$306,215.95	$244,764.79
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($61,451.16)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 72-0032 **Dist. Name: SHELBY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 72-0075
District Name: HIGH PLAINS COMMUNITY SCHOOLS ESU #07 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$242,520.63	$287,715.73
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$1,535.09	$1,487.40
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$19,356.73	$58,656.82
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$50,910.28	$50,216.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$2,748.83	$12,202.18
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$317,071.56	$410,278.13
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$135,055.00	$137,111.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$4,926.00	$1,207.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$2,040.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$8,007.00	$69,184.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$147,988.00	$209,542.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$169,083.56	$200,736.13
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$31,652.57
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 72-0075 **Dist. Name: HIGH PLAINS COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 73-0017
District Name: MC COOK PUBLIC SCHOOLS ESU #15 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,148,858.00	$2,153,661.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$63,746.00	$72,496.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$197,482.00	$200,449.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$178,203.00	$187,696.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$34,602.00	$27,659.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,622,891.00	$2,641,961.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,083,664.00	$1,127,227.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$14,840.00	$14,221.00
H.	IDEA Part B Special Education (Receipt)	(7)	$10,502.00	$362,059.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$308,458.00	$205,865.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$11,875.00	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$33,101.00	$26,764.00
	Total Receipts	--	$1,462,440.00	$1,736,136.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,160,451.00	$905,825.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($254,626.00)
N.	IDEA Part B 50% Flexibility Option *		--	$3,066.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 73-0017 **Dist. Name: MC COOK PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $3,066.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 73-0179
District Name: SOUTHWEST PUBLIC SCHOOLS ESU #15 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$251,980.00	$303,118.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$3,690.00	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$42,127.00	$42,127.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$83,944.00	$66,408.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$381,741.00	$411,653.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$170,657.00	$129,611.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,418.00	$2,618.00
H.	IDEA Part B Special Education (Receipt)	(7)	$42,127.00	$42,127.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$75,777.00	$76,346.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,025.00	$1,311.00
	Total Receipts	--	$297,004.00	$252,013.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$84,737.00	$159,640.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$74,903.00
N.	IDEA Part B 50% Flexibility Option *		--	$306.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 73-0179 **Dist. Name: SOUTHWEST PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $306.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 74-0056
District Name: FALLS CITY PUBLIC SCHOOLS ESU #04 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,189,606.00	$1,350,151.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$27,494.00	$50,268.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$84,749.00	$81,009.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$118,877.00	$124,073.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$15,196.00	$14,281.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,435,922.00	$1,619,782.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$522,324.00	$600,960.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$18,621.00	$23,587.00
H.	IDEA Part B Special Education (Receipt)	(7)	$50,624.00	$101,689.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$118,928.00	$140,900.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$710,497.00	$867,136.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$725,425.00	$752,646.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$27,221.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 74-0056 **Dist. Name: FALLS CITY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 74-0070
District Name: HUMBOLDT TABLE ROCK STEINAUER ESU #04 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$905,855.00	$992,930.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$37,440.00	$28,044.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$31,712.00	$60,682.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$84,387.00	$-
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$16,617.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,059,394.00	$1,098,273.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$420,156.00	$506,239.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$26,323.00	$20,093.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$31,796.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$162,137.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$608,616.00	$558,128.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$450,778.00	$540,145.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$89,367.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 74-0070 **Dist. Name: HUMBOLDT TABLE ROCK STEINAUER**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 75-0100
District Name: ROCK COUNTY PUBLIC SCHOOLS ESU #17 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$381,040.00	$329,201.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$38,804.00	$49,921.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$-	$56,848.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$419,844.00	$435,970.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$131,351.00	$147,831.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$942.00	$315.00
H.	IDEA Part B Special Education (Receipt)	(7)	$20,804.00	$20,819.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$18,000.00	$27,779.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$9,177.00	$3,489.00
	Total Receipts	--	$180,274.00	$200,233.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$239,570.00	$235,737.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($3,833.00)
N.	IDEA Part B 50% Flexibility Option *		--	$409.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 75-0100 **Dist. Name: ROCK COUNTY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $409.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 76-0002
District Name: CRETE PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,695,950.27	$2,147,279.31
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$134,542.52	$88,557.60
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$204,296.24	$200,872.64
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$228,607.61	$202,507.94
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$61,346.65	$66,137.71
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$6,375.00	$7,838.78
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,331,118.29	$2,713,193.98
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$735,847.00	$928,667.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$63,717.00	$87,447.00
H.	IDEA Part B Special Education (Receipt)	(7)	$68,503.00	$122,593.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$193,064.00	$262,516.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$36,289.00	$74,706.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$1,097,420.00	$1,475,929.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,233,698.29	$1,237,264.98
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$3,566.69
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 76-0002 **Dist. Name: CRETE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 76-0044
District Name: DORCHESTER PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$333,486.01	$350,526.27
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$15,868.16	$16,988.56
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$31,748.89	$29,025.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$49,693.60	$17,512.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$8,437.00	$8,047.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$439,233.66	$422,098.83
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$170,311.00	$166,851.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$8,037.00	$7,969.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$30,192.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$43,639.00	$43,656.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$8,437.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,249.44	$-
	Total Receipts	--	$225,236.44	$257,105.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$213,997.22	$164,993.83
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($49,003.39)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 76-0044 **Dist. Name: DORCHESTER PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 76-0068
District Name: FRIEND PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$387,805.14	$422,766.69
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$13,566.96	$1,296.08
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$37,919.00	$34,325.90
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$107,316.58	$44,449.35
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$11,293.00	$11,574.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$1,593.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$557,900.68	$516,005.02
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$224,129.00	$173,509.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$8,037.00	$6,997.00
H.	IDEA Part B Special Education (Receipt)	(7)	$37,888.00	$34,326.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$147,025.00	$79,936.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$11,293.00	$11,574.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$15,572.06	$18,280.98
	Total Receipts	--	$443,944.06	$324,622.98
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$113,956.62	$191,382.04
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$77,425.42
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 76-0068 **Dist. Name: FRIEND PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 76-0082
District Name: WILBER-CLATONIA PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$570,246.08	$499,045.90
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$41,748.10	$42,263.14
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$102,452.44	$122,181.36
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$18,041.81
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$714,446.62	$681,532.21
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$244,368.00	$255,401.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,168.00	$46.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$44,156.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$155,422.00	$211,764.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,221.98	$3,577.83
	Total Receipts	--	$404,179.98	$514,944.83
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$310,266.64	$166,587.38
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($143,679.26)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 76-0082 **Dist. Name: WILBER-CLATONIA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 77-0001
District Name: BELLEVUE PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$11,034,121.28	$11,672,816.28
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$1,502,562.79	$1,579,775.26
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$1,460,101.66	$1,658,950.65
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$750,311.22	$2,035,564.20
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$60,015.02	$40,128.95
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$14,807,111.97	$16,987,235.34
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$4,741,111.00	$5,427,222.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$567,783.00	$639,905.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$490,012.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$265,325.00	$3,266,318.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$334,416.81	$90,943.47
	Total Receipts	--	$5,908,635.81	$9,914,400.47
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$8,898,476.16	$7,072,834.87
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($1,825,641.29)
N.	IDEA Part B 50% Flexibility Option *		--	$6,507.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 77-0001 **Dist. Name: BELLEVUE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $6,507.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 77-0027
District Name: PAPILLION-LA VISTA PUBLIC SCHS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$9,609,844.73	$10,284,947.75
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$986,319.63	$1,094,478.09
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$1,952,329.51	$1,499,723.27
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$1,366,382.20	$1,403,949.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$60,876.96	$65,070.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$13,975,753.03	$14,348,168.11
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$5,508,308.00	$6,125,235.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$435,829.00	$417,837.00
H.	IDEA Part B Special Education (Receipt)	(7)	$370,247.00	$463,375.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$2,644,453.00	$1,497,381.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$142,144.92	$158,755.00
	Total Receipts	--	$9,100,981.92	$8,662,583.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$4,874,771.11	$5,685,585.11
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$810,814.00
N.	IDEA Part B 50% Flexibility Option *		--	$10,754.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 77-0027 **Dist. Name: PAPILLION-LA VISTA PUBLIC SCHS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $10,754.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 77-0037
District Name: GRETNA PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$3,104,957.31	$3,470,806.47
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$127,856.59	$158,230.29
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$365,386.35	$378,031.59
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$411,311.00	$423,562.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$4,009,511.25	$4,430,630.35
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,355,755.00	$1,669,044.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$77,931.00	$63,815.00
H.	IDEA Part B Special Education (Receipt)	(7)	$88,049.00	$115,684.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$268,095.00	$548,071.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$1,789,830.00	$2,396,614.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$2,219,681.25	$2,034,016.35
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($185,664.90)
N.	IDEA Part B 50% Flexibility Option *		--	$9,735.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 77-0037 **Dist. Name: GRETNA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $9,735.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 77-0046
District Name: SOUTH SARPY DIST 46 ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,677,465.00	$1,613,797.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$212,301.00	$215,115.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$26,022.00	$157,060.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$243,286.00	$138,966.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,159,074.00	$2,124,938.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$753,000.00	$913,115.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$167,705.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$203,277.00	$270,775.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$24,960.00
	Total Receipts	--	$956,277.00	$1,376,555.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,202,797.00	$748,383.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($416,688.00)
N.	IDEA Part B 50% Flexibility Option *		--	$101.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 77-0046 **Dist. Name: SOUTH SARPY DIST 46**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $101.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 78-0001
District Name: ASHLAND-GREENWOOD PUBLIC SCHS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$795,400.16	$882,219.75
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$59,809.43	$49,347.47
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$63,985.82	$74,607.43
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$125,430.00	$120,069.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,044,625.41	$1,126,243.65
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$394,531.00	$439,760.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$28,634.00	$36,630.00
H.	IDEA Part B Special Education (Receipt)	(7)	$2,096.00	$116,431.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$82,889.00	$162,610.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,633.48	$7,620.64
	Total Receipts	--	$511,783.48	$763,051.64
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$532,841.93	$363,192.01
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($169,649.92)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 78-0001 **Dist. Name: ASHLAND-GREENWOOD PUBLIC SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 78-0009
District Name: YUTAN PUBLIC SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$546,855.04	$582,741.91
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$23,814.19	$16,346.51
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$44,570.56	$41,611.71
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$76,464.46	$65,330.43
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$691,704.25	$706,030.56
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$229,507.00	$296,531.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$15,958.00	$16,731.00
H.	IDEA Part B Special Education (Receipt)	(7)	$39,527.00	$25,247.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$64,957.00	$47,487.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$8,128.30	$3,308.73
	Total Receipts	--	$358,077.30	$389,304.73
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$333,626.95	$316,725.83
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($16,901.12)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 78-0009 **Dist. Name: YUTAN PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 78-0039
District Name: WAHOO PUBLIC SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,628,651.46	$1,680,552.49
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$102,206.97	$106,975.63
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$230,964.89	$259,388.36
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$125,550.58	$63,753.72
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$73,047.34
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,087,373.90	$2,183,717.54
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$646,440.00	$711,746.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$39,000.00	$25,933.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$53,801.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$127,341.00	$112,460.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$20,736.99	$28,677.71
	Total Receipts	--	$833,517.99	$932,617.71
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,253,855.91	$1,251,099.83
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($2,756.08)
N.	IDEA Part B 50% Flexibility Option *		--	$829.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 78-0039 **Dist. Name: WAHOO PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $829.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 78-0072
District Name: MEAD PUBLIC SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$203,772.58	$247,822.73
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$15,708.34	$16,746.93
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$19,763.00	$19,763.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$64,786.00	$29,692.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$525.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$3,807.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$304,029.92	$318,356.66
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$107,856.00	$102,105.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$9,204.00	$7,596.00
H.	IDEA Part B Special Education (Receipt)	(7)	$19,763.00	$20,288.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$64,786.00	$29,692.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$11,064.07	$4,047.18
	Total Receipts	--	$212,673.07	$163,728.18
K.	IDEA Part B 50% Flexibility Option Applied		$16,983.50	
L.	Maintenance of Effort Level	--	$74,373.35	$154,628.48
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$80,255.13
N.	IDEA Part B 50% Flexibility Option *		--	$1,051.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 78-0072 **Dist. Name: MEAD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,051.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 78-0107
District Name: CEDAR BLUFFS PUBLIC SCHOOLS ESU #02 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$165,576.02	$128,056.20
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$3,769.35
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$36,902.00	$37,225.07
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$34,145.50	$64,786.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$236,623.52	$233,836.62
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$76,268.00	$78,056.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$36,902.00	$36,904.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$72,570.00	$99,347.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,482.01	$947.00
	Total Receipts	--	$187,222.01	$215,254.00
K.	IDEA Part B 50% Flexibility Option Applied		$25,562.00	
L.	Maintenance of Effort Level	--	$23,839.51	$18,582.62
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($5,256.89)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 78-0107 **Dist. Name: CEDAR BLUFFS PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 79-0002
District Name: MINATARE PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$317,096.00	$356,639.95
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$2,847.00	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$17,282.00	$5,120.20
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$35,955.00	$37,214.95
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$373,180.00	$398,975.10
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$120,469.00	$161,215.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$1,010.00	$1,450.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$13,371.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$35,348.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$37,977.00	$2,320.90
	Total Receipts	--	$159,456.00	$213,704.90
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$213,724.00	$185,270.20
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($28,453.80)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 79-0002 **Dist. Name: MINATARE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 79-0011
District Name: MORRILL PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$446,065.40	$575,462.66
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$11,842.48	$22,628.16
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$48,182.66	$41,636.07
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$133,626.26	$48,741.82
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$639,716.80	$688,468.71
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$246,251.00	$223,694.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$12,011.00	$4,251.00
H.	IDEA Part B Special Education (Receipt)	(7)	$35,821.00	$35,828.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$224,560.00	$44,104.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,984.03	$1,864.71
	Total Receipts	--	$520,627.03	$309,741.71
K.	IDEA Part B 50% Flexibility Option Applied		$30,920.00	
L.	Maintenance of Effort Level	--	$88,169.77	$378,727.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$290,557.23
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 79-0011 **Dist. Name: MORRILL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 79-0016
District Name: GERING PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,132,216.00	$2,044,018.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$38,088.00	$48,680.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$189,339.00	$173,220.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$422,182.00	$346,794.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$15,627.00
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,781,825.00	$2,628,339.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$953,580.00	$1,066,463.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$20,607.00	$19,699.00
H.	IDEA Part B Special Education (Receipt)	(7)	$105,881.00	$124,025.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$366,837.00	$620,071.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$15,733.00	$10,805.00
	Total Receipts	--	$1,462,638.00	$1,841,063.00
K.	IDEA Part B 50% Flexibility Option Applied		$1,853.00	
L.	Maintenance of Effort Level	--	$1,317,334.00	$787,276.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($530,058.00)
N.	IDEA Part B 50% Flexibility Option *		--	$827.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 79-0016 **Dist. Name: GERING PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $827.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 79-0031
District Name: MITCHELL PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$567,697.00	$629,212.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$11,693.00	$8,961.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$45,367.00	$44,234.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$116,143.00	$75,676.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$6,299.00	$6,988.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$747,199.00	$765,071.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$291,749.00	$290,888.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$6,358.00	$6,168.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$73,582.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$246,778.00	$84,106.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$5,399.00	$6,659.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,935.00	$4,252.00
	Total Receipts	--	$557,219.00	$465,655.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$189,980.00	$299,416.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$109,436.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 79-0031 **Dist. Name: MITCHELL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 79-0032
District Name: SCOTTSBLUFF PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,911,714.00	$3,165,578.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$58,917.00	$89,356.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$326,075.00	$422,648.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$541,215.00	$446,792.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$180,362.00	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$13,773.00	$20,207.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$4,032,056.00	$4,144,581.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,549,108.00	$1,877,492.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$40,712.00	$41,132.00
H.	IDEA Part B Special Education (Receipt)	(7)	$4,399.00	$444,564.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$640,758.00	$745,935.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$270,147.00	$15,777.00
	Total Receipts	--	$2,505,124.00	$3,124,900.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,526,932.00	$1,019,681.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($507,251.00)
N.	IDEA Part B 50% Flexibility Option *		--	$7,107.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 79-0032 **Dist. Name: SCOTTSBLUFF PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $7,107.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 80-0005
District Name: MILFORD PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$370,766.15	$421,573.78
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$13,735.30	$27,571.67
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$111,735.48	$51,994.01
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$118,163.70	$64,130.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$12,686.86	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$627,087.49	$565,269.46
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$240,270.00	$195,497.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$45.00	$2,474.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$103,987.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$86,200.00	$194,463.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,647.43	$493.48
	Total Receipts	--	$329,162.43	$496,914.48
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$297,925.06	$68,354.98
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($229,570.08)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 80-0005 **Dist. Name: MILFORD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 80-0009
District Name: SEWARD PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,065,273.77	$2,446,411.54
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$27,263.73	$30,322.27
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$115,822.00	$115,841.45
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$152,438.95	$160,830.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$37,611.00	$27,515.08
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,398,409.45	$2,780,920.34
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$740,726.00	$759,669.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$15,179.00	$10,980.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$115,822.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$104,506.00	$151,726.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$4,481.82	$19,695.69
	Total Receipts	--	$864,892.82	$1,057,892.69
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,533,516.63	$1,723,027.65
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$189,511.02
N.	IDEA Part B 50% Flexibility Option *		--	$1,124.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 80-0009 **Dist. Name: SEWARD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,124.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 80-0567
District Name: CENTENNIAL PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,103,010.46	$1,023,982.10
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$41,126.97	$54,081.67
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$70,797.34	$106,981.35
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$39,893.00	$39,878.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$17,462.00	$17,246.01
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$25,002.00	$21,841.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,297,291.77	$1,264,010.13
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$392,796.00	$502,581.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$17,870.00	$5,369.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$42,408.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$132,125.00	$39,893.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$16,192.78	$16,087.90
	Total Receipts	--	$558,983.78	$606,338.90
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$738,307.99	$657,671.23
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($78,221.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 80-0567 **Dist. Name: CENTENNIAL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 81-0003
District Name: HAY SPRINGS PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$236,381.11	$230,435.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$10,391.00	$5,653.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$3,320.00	$6,281.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$3,204.00	$12,778.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$1,697.00	$3,463.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$254,993.11	$258,610.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$79,427.00	$101,226.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$12,271.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$2,363.00	$13,440.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$557.00	$291.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$82,347.00	$127,228.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$172,646.11	$131,382.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($25,405.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 81-0003 **Dist. Name: HAY SPRINGS PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 81-0010
District Name: GORDON-RUSHVILLE PUBLIC SCHS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$992,037.01	$1,107,609.70
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$5,722.57	$4,838.40
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$85,173.34	$90,293.29
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$112,001.61	$87,980.04
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$30,233.08	$28,182.92
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$5,917.98	$9,483.52
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$7.37	$-
	Total Expenditures	--	$1,231,092.96	$1,328,387.87
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$499,479.00	$532,945.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$3,083.00	$1,961.00
H.	IDEA Part B Special Education (Receipt)	(7)	$75,683.00	$77,095.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$77,757.00	$102,383.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$22,340.00	$32,994.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$8,517.42	$13,803.76
	Total Receipts	--	$686,859.42	$761,181.76
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$544,233.54	$567,206.11
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$22,972.57
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 81-0010 **Dist. Name: GORDON-RUSHVILLE PUBLIC SCHS**

REVISED 4/2/2014

District has a:

N. Maintenance of Effort Shortage: *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 82-0001
District Name: LOUP CITY PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$301,726.00	$294,503.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$35,353.00	$35,354.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$52,045.00	$52,631.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$389,124.00	$382,488.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$122,287.00	$119,503.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$35,353.00	$35,354.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$52,045.00	$52,631.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$7,555.00	$7,765.00
	Total Receipts	--	$217,240.00	$215,253.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$171,884.00	$167,235.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($4,649.00)
N.	IDEA Part B 50% Flexibility Option *		--	$722.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 82-0001 **Dist. Name: LOUP CITY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $722.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 82-0015
District Name: LITCHFIELD PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$155,473.00	$166,819.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$11,442.00	$15,098.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$-	$40,578.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$166,915.00	$222,495.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$65,071.00	$82,680.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$250.00	$8,417.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,164.00	$4,716.00
	Total Receipts	--	$67,485.00	$95,813.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$99,430.00	$126,682.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$27,252.00
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 82-0015 **Dist. Name: LITCHFIELD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

N. Maintenance of Effort Shortage: *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 83-0500
District Name: SIOUX COUNTY PUBLIC SCHOOLS ESU #13 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$149,446.00	$89,168.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$1,335.00	$13,177.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$-	$27,965.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$150,781.00	$130,310.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$64,330.00	$55,927.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$1,444.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$12,482.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$40,262.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$64,330.00	$110,115.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$86,451.00	$20,195.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($52,744.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 83-0500 **Dist. Name: SIOUX COUNTY PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 84-0003
District Name: STANTON COMMUNITY SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$655,117.82	$792,714.40
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$51,348.21	$42,586.89
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$56,097.50	$39,957.98
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$65,584.00	$62,190.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$4,914.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$828,147.53	$942,363.27
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$331,156.00	$363,513.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$20,431.00	$22,345.00
H.	IDEA Part B Special Education (Receipt)	(7)	$3,577.00	$39,469.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$65,584.00	$62,190.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$13,809.28	$7,992.52
	Total Receipts	--	$434,557.28	$495,509.52
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$393,590.25	$446,853.75
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$53,263.50
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 84-0003 **Dist. Name: STANTON COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

N. Maintenance of Effort Shortage: *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 85-0060
District Name: DESHLER PUBLIC SCHOOLS ESU #05 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$207,842.99	$244,977.11
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$713.79	$1,644.99
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$46,118.92	$29,650.86
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$6,343.00	$33,079.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$261,018.70	$309,351.96
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$103,473.00	$105,534.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$517.00	$185.00
H.	IDEA Part B Special Education (Receipt)	(7)	$18,698.00	$1,142.21
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$25,714.00	$7,303.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,750.59	$15,775.38
	Total Receipts	--	$150,152.59	$129,939.59
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$110,866.11	$179,412.37
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$68,546.26
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 85-0060 **Dist. Name: DESHLER PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 85-0070
District Name: THAYER CENTRAL COMMUNITY SCHS ESU #05 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$498,574.64	$547,203.66
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$15,507.57	$6,540.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$39,527.01	$45,314.57
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$154,043.19	$59,201.55
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$707,652.41	$658,259.78
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$230,403.00	$203,626.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$2,476.00	$8,056.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$90,250.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$106,865.00	$153,832.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$35,234.63
	Total Receipts	--	$339,744.00	$490,998.63
K.	IDEA Part B 50% Flexibility Option Applied		$18,292.00	
L.	Maintenance of Effort Level	--	$349,616.41	$167,261.15
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($182,355.26)
N.	IDEA Part B 50% Flexibility Option *		--	$288.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 85-0070 **Dist. Name: THAYER CENTRAL COMMUNITY SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $288.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 85-2001
District Name: BRUNING-DAVENPORT UNIFIED SYS ESU #05 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$486,974.56	$484,209.83
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$-	$19,183.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$51,844.24	$20,712.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$538,818.80	$524,104.83
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$166,839.00	$192,257.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$20,751.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$18,708.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$44,005.00	$15,975.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$2,965.89	$3,336.85
	Total Receipts	--	$213,809.89	$251,027.85
K.	IDEA Part B 50% Flexibility Option Applied		$749.00	
L.	Maintenance of Effort Level	--	$324,259.91	$273,076.98
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($34,683.00)
N.	IDEA Part B 50% Flexibility Option *		--	$336.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 85-2001 **Dist. Name: BRUNING-DAVENPORT UNIFIED SYS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $336.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 86-0001
District Name: THEDFORD PUBLIC SCHOOLS ESU #16 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$98,745.77	$94,576.44
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$12,482.00	$12,482.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$14,396.00	$14,039.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$125,623.77	$121,097.44
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$40,093.00	$48,635.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$12,482.00	$12,482.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$14,396.00	$14,039.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$728.97	$351.13
	Total Receipts	--	$67,699.97	$75,507.13
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$57,923.80	$45,590.31
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($12,333.49)
N.	IDEA Part B 50% Flexibility Option *		--	$210.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 86-0001 **Dist. Name: THEDFORD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $210.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 87-0001
District Name: PENDER PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$510,838.00	$582,402.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$44,887.00	$47,023.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$-	$41,009.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$70,939.00	$51,409.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$626,664.00	$721,843.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$233,488.00	$259,344.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$19,291.00	$20,720.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$36,926.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$70,939.00	$28,057.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$5,869.00	$4,175.00
	Total Receipts	--	$329,587.00	$349,222.00
K.	IDEA Part B 50% Flexibility Option Applied		$4,522.00	
L.	Maintenance of Effort Level	--	$292,555.00	$372,621.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$80,066.00
N.	IDEA Part B 50% Flexibility Option *		--	$2,107.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 87-0001 **Dist. Name: PENDER PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $2,107.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 87-0013
District Name: WALTHILL PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$751,024.00	$867,580.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$60,523.00	$41,326.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$44,119.00	$44,130.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$20,800.00	$85,141.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$876,466.00	$1,038,177.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$339,756.00	$352,417.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$51,697.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$44,119.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$20,800.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$339,756.00	$469,033.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$536,710.00	$569,144.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$32,434.00
N.	IDEA Part B 50% Flexibility Option *		--	$1,313.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 87-0013 **Dist. Name: WALTHILL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $1,313.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 87-0016
District Name: UMO N HO N NATION PUBLIC SCHS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$1,191,740.00	$1,152,355.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$33,690.00	$8,547.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$75,933.00	$75,933.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$54,176.00	$97,595.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$4,085.00	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,359,624.00	$1,334,430.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$492,863.00	$508,637.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$11,477.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$80,018.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$62,882.00	$54,176.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$555,745.00	$654,308.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$803,879.00	$680,122.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($123,757.00)
N.	IDEA Part B 50% Flexibility Option *		--	$3,452.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 87-0016 **Dist. Name: UMO N HO N NATION PUBLIC SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $3,452.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 87-0017
District Name: WINNEBAGO PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,131,798.00	$2,364,463.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$69,662.00	$53,114.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$75,296.00	$75,314.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$57,500.00	$75,129.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$17,557.00	$20,075.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,351,813.00	$2,588,095.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$946,151.00	$1,015,815.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$45,261.00	$43,579.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$75,296.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$84,498.00	$57,500.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$105,910.00	$-
	Total Receipts	--	$1,181,820.00	$1,192,190.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,169,993.00	$1,395,905.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$225,912.00
N.	IDEA Part B 50% Flexibility Option *		--	$5,390.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 87-0017 **Dist. Name: WINNEBAGO PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $5,390.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 88-0005
District Name: ORD PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$538,784.00	$568,680.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$983.00	$12,189.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$65,391.00	$56,452.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$68,597.00	$72,092.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$9,576.00	$9,857.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$683,331.00	$719,270.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$221,615.00	$298,925.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$6,441.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$37,082.00	$48,182.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$63,802.00	$92,146.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$19,791.00	$22,529.00
	Total Receipts	--	$348,731.00	$461,782.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$334,600.00	$257,488.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($77,112.00)
N.	IDEA Part B 50% Flexibility Option *		--	$2,839.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 88-0005 **Dist. Name: ORD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $2,839.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 88-0021
District Name: ARCADIA PUBLIC SCHOOLS ESU #10 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$123,127.00	$108,598.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$1,873.00	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$12,191.00	$23,356.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$28,055.00	$37,908.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$165,246.00	$169,862.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$56,846.00	$58,449.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$550.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$350.00	$10,734.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$4,837.00	$39,918.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,253.00	$-
	Total Receipts	--	$65,836.00	$109,101.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$99,410.00	$60,761.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($38,649.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 88-0021 **Dist. Name: ARCADIA PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 89-0001
District Name: BLAIR COMMUNITY SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,762,711.00	$2,393,308.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$186,971.00	$235,794.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$380,653.00	$524,193.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$322,064.00	$361,777.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$3,652,399.00	$3,515,072.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$1,227,864.00	$1,267,472.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$103,593.00	$100,848.00
H.	IDEA Part B Special Education (Receipt)	(7)	$59,364.00	$187,783.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$167,671.00	$534,564.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$31,944.00	$29,011.00
	Total Receipts	--	$1,590,436.00	$2,119,678.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$2,061,963.00	$1,395,394.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($666,569.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 89-0001 **Dist. Name: BLAIR COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 89-0003
District Name: FORT CALHOUN COMMUNITY SCHS ESU #03 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$662,765.00	$854,373.66
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$58,210.00	$53,777.63
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$89,913.00	$96,543.86
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$80,953.00	$78,406.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$891,841.00	$1,083,101.15
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$187,467.00	$267,571.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$13,746.00	$15,548.00
H.	IDEA Part B Special Education (Receipt)	(7)	$33,441.00	$7,575.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$102,669.00	$-
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,074.00	$22,307.00
	Total Receipts	--	$338,397.00	$313,001.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$553,444.00	$770,100.15
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$216,656.15
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 89-0003 **Dist. Name: FORT CALHOUN COMMUNITY SCHS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 89-0024
District Name: ARLINGTON PUBLIC SCHOOLS ESU #03 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$588,448.16	$739,501.56
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$7,907.86	$11,980.16
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$81,582.66	$60,753.38
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$75,296.47	$76,473.30
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$5,608.00	$2,054.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$758,843.15	$890,762.40
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$264,346.00	$312,083.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,498.00	$7,647.00
H.	IDEA Part B Special Education (Receipt)	(7)	$48,235.00	$48,250.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$33,231.00	$100,698.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$3,858.29	$4,031.55
	Total Receipts	--	$355,168.29	$472,709.55
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$403,674.86	$418,052.85
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$14,377.99
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 89-0024 **Dist. Name: ARLINGTON PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $0.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 90-0017
District Name: WAYNE COMMUNITY SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$989,741.00	$1,024,383.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$21,933.00	$15,637.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$76,729.00	$84,303.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$126,431.00	$118,595.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$3,113.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$1,214,834.00	$1,246,031.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$481,438.00	$525,706.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$7,886.00	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$41,480.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$58,499.00	$126,431.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$547,823.00	$693,617.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$667,011.00	$552,414.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($114,597.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 90-0017 **Dist. Name: WAYNE COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 90-0560
District Name: WAKEFIELD PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$550,501.00	$622,217.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$29,390.00	$6,632.00
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$249,704.00	$159,383.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$70,037.00	$69,738.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$899,632.00	$857,970.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$259,940.00	$339,305.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$5,268.00	$4,692.00
H.	IDEA Part B Special Education (Receipt)	(7)	$100,580.00	$36,430.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$70,037.00	$69,738.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$23,770.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$2,575.00
	Total Receipts	--	$435,825.00	$476,510.00
K.	IDEA Part B 50% Flexibility Option Applied		$17,693.00	
L.	Maintenance of Effort Level	--	$446,114.00	$381,460.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($64,654.00)
N.	IDEA Part B 50% Flexibility Option *		--	$425.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 90-0560 **Dist. Name: WAKEFIELD PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $425.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: ***Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 90-0595
District Name: WINSIDE PUBLIC SCHOOLS ESU #01 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$324,915.38	$320,975.28
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$5,619.33
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$17,682.01	$17,682.76
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$33,489.62	$30,808.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$376,087.01	$375,085.37
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$172,415.00	$192,719.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$6,097.00	$29,269.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$27,664.00	$36,172.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$-	$-
	Total Receipts	--	$206,176.00	$258,160.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$169,911.01	$116,925.37
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($52,985.64)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 90-0595 **Dist. Name: WINSIDE PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X

N. Maintenance of Effort Shortage: *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 91-0002
District Name: RED CLOUD COMMUNITY SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$355,703.23	$419,448.66
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$-	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$180,243.08	$205,502.15
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$66,694.00	$42,167.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$602,640.31	$667,117.81
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$154,621.00	$176,931.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$-	$-
H.	IDEA Part B Special Education (Receipt)	(7)	$32,671.00	$32,682.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$66,694.00	$42,167.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$22,295.70	$20,026.66
	Total Receipts	--	$276,281.70	$271,806.66
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$326,358.61	$395,311.15
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	$68,952.54
N.	IDEA Part B 50% Flexibility Option *		--	$576.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 91-0002 **Dist. Name: RED CLOUD COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

[ ] **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to N/A against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

[X] **O. Maintenance of Effort Excess:** *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to $576.00 against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 91-0074
District Name: BLUE HILL PUBLIC SCHOOLS ESU #09 **REVISED COPY 4/2/2014**

	ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION	AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$430,144.63	$570,938.79
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$39,547.09	$42,772.04
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$173,155.19	$58,031.42
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$1,543.00	$50,964.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$10,810.72	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$655,200.63	$722,706.25
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$197,795.00	$210,027.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$6,036.00	$6,035.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$43,142.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$3,881.00	$108,467.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$15,413.46	$18,535.75
	Total Receipts	--	$223,125.46	$386,206.75
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$432,075.17	$336,499.50
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($95,575.67)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 91-0074 **Dist. Name: BLUE HILL PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 92-0045
District Name: WHEELER CENTRAL SCHOOLS ESU #08 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$114,960.00	$91,644.00
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$17,012.00	$-
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$6,892.00	$5,800.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$21,713.00	$21,491.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$3,278.00	$613.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$163,855.00	$119,548.00
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$69,248.00	$62,573.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$6,218.00	$8,838.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$6,892.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$15,058.00	$24,585.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,680.00	$437.00
	Total Receipts	--	$92,204.00	$103,325.00
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$71,651.00	$16,223.00
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($31,477.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**
(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.
(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 92-0045 **Dist. Name: WHEELER CENTRAL SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 93-0012
District Name: YORK PUBLIC SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$2,233,155.59	$1,938,518.97
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$100,718.58	$127,514.01
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$143,462.00	$143,469.00
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$123,552.00	$117,716.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$47,131.00	$47,657.00
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$15,688.00	$15,555.00
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$2,663,707.17	$2,390,429.98
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$642,555.00	$734,540.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$41,298.00	$38,120.00
H.	IDEA Part B Special Education (Receipt)	(7)	$116,010.00	$170,921.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$223,880.00	$121,423.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$38,919.00	$55,349.00
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$9,558.25	$30,826.09
	Total Receipts	--	$1,072,220.25	$1,151,179.09
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$1,591,486.92	$1,239,250.89
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($341,008.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 93-0012 **Dist. Name: YORK PUBLIC SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 93-0083
District Name: MC COOL JUNCTION PUBLIC SCHS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$387,858.29	$416,476.95
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$16,486.18	$32,817.51
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$70,289.04	$13,003.62
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$65,513.86	$37,005.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$540,147.37	$499,303.08
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$143,001.00	$215,927.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$3,653.00	$9,363.00
H.	IDEA Part B Special Education (Receipt)	(7)	$12,981.00	$12,982.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$83,821.00	$37,005.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$1,689.25	$-
	Total Receipts	--	$245,145.25	$275,277.00
K.	IDEA Part B 50% Flexibility Option Applied		$1,628.94	
L.	Maintenance of Effort Level	--	$293,373.18	$224,026.08
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($48,447.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 93-0083 **Dist. Name: MC COOL JUNCTION PUBLIC SCHS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.

SPECIAL EDUCATION (SPED) REPORT FOR ENROLLMENT/POVERTY IDEA
PART B FUNDING
SCHOOL YEAR 2012-2013
SPECIAL EDUCATION MAINTENANCE OF EFFORT (MOE)

County District No: 93-0096
District Name: HEARTLAND COMMUNITY SCHOOLS ESU #06 **REVISED COPY 4/2/2014**

ANNUAL FINANCE REPORT (AFR) ACCOUNT DESCRIPTION		AFR ACCOUNT CODE	AFR SCHOOL YEAR 2011-2012 ACTUAL EXPENDITURES	AFR SCHOOL YEAR 2012-2013 ACTUAL EXPENDITURES
A.	Total School Age Special Education Instructional Programs (Expenditures)	01-2-01200-000	$743,102.74	$662,812.43
B.	Total School Age Special Education Pupil Transportation (Expenditures)	01-2-02760-000	$53,640.87	$59,255.80
C.	IDEA Part B – Birth to Age Five Special Education (Expenditures)	(1)	$58,513.15	$56,206.01
D.	IDEA Enrollment Poverty (Expenditures) Includes ARRA & Stabilization IDEA	(2)	$48,725.45	$46,660.00
D1.	Early Intervening Services (Expenditures) Includes ARRA IDEA	(3)	$-	$-
D2.	IDEA Proportionate Share (Expenditures) Includes ARRA IDEA	(4)	$-	$-
D3.	IDEA Enrollment Poverty Building Fund (Expenditures) Includes ARRA IDEA	(5)	$-	$-
D4.	Qualified Capital Purpose Undertaking Fund (Expenditures) Includes ARRA IDEA	(6)	$-	$-
	Total Expenditures	--	$903,982.21	$824,934.24
F.	Special Education Programs – School Age (Receipt)	01-1-03120-000	$312,100.00	$336,828.00
G.	Special Education Transportation – School Age (Receipt)	01-1-03125-000	$32,493.00	$27,211.00
H.	IDEA Part B Special Education (Receipt)	(7)	$-	$57,183.00
I.	IDEA Enrollment/Poverty Grant (Receipt) Includes ARRA IDEA	(8)	$-	$46,660.00
I1.	Early Intervening Services (Receipt) Includes ARRA IDEA	(9)	$-	$-
I2.	IDEA Enrollment Poverty Building Fund (Receipt) Includes ARRA IDEA	(10)	$-	$-
I3.	Qualified Capitol Purpose Undertaking Fund (Receipt) Includes ARRA IDEA	(11)	$-	$-
J.	Medicaid in Public Schools (Receipt)	01-1-04450-000	$6,198.52	$17,637.28
	Total Receipts	--	$350,791.52	$485,519.28
K.	IDEA Part B 50% Flexibility Option Applied			
L.	Maintenance of Effort Level	--	$553,190.69	$339,414.96
M.	Maintenance of Effort **Excess** / (Shortage)	--	--	($96,240.00)
N.	IDEA Part B 50% Flexibility Option *		--	$0.00

***Adjustment Considerations:**

(a) Coordinated Early Intervening Services (CEIS) – If district chooses to use funds for CEIS, the allowable reduction for MOE is reduced by a like amount; if a district is required to use CEIS funds because significant disproportionality exists, the 50% flexibility option to reduce MOE is not available.

(b) School District Determination – If district receives a determination other than "Meets Requirements", the 50% flexibility option to reduce MOE is not available.

Includes AFR Account Codes:

(1) 01-2-4400-000, 01-2-4402-000, 01-2-4403-000, 01-2-4404-000, 01-2-4406-000, 01-2-4407-000	(7) 01-1-4400-000, 01-1-4404-000, 01-1-4405-000, 01-1-4406-000, 01-1-4414-000
(2) 01-02-04410-000; 01-2-04610-000; 01-2-04630-000; 01-2-04650-000; 01-2-04595-000, 01-2-004409-000	(8) 01-1-04410-000; 01-1-04610-000; 01-1-04630-000; 01-1-04650-000
(3) 01-2-04411-000; 01-2-04611-000;	(9) 01-1-04411-000; 01-1-04611-000
(4) 01-2-04412-000; 01-2-04612-000	(10) 08-1-04410-000; 08-1-04610-000
(5) 08-2-04410-000; 08-2-04610-000	(11) 09-1-04410-000; 09-1-04610-000
(6) 09-2-04410-000; 09-2-04610-000	

IDEA Part B MOE Flexibility Option Report

Co. Dist #: 93-0096 **Dist. Name: HEARTLAND COMMUNITY SCHOOLS**

REVISED 4/2/2014

District has a:

X **N. Maintenance of Effort Shortage:** *Provide attachments if necessary

I. District ***may*** apply up to $0.00 against MOE shortage (***if eligible***). District ***elects*** to apply $_____ against this shortage. Please provide a description of how funds will be applied against this shortage (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

II. District applies the following **Federal Exemptions** against this MOE shortage:

List exemptions & amounts for each:

Total Amount of Exemptions: $_____

III. Other identified credits to reduce shortage **(Requires NDE prior approval; Contact Pete Biaggio, NDE).**

Total Other Credits: $_____

TOTAL CREDITS TO DECREASE MOE SHORTAGE $_____

(NI+NII+NIII=)

O. Maintenance of Effort Excess: *Provide Attachments if necessary. *If MOE excess is zero as reported by NDE below, IDEA Part B MOE Flexibility Option Report is **not** required and district response is **not** needed.*

I. District ***may*** apply up to N/A against MOE excess. District ***elects*** to apply $_____ against this excess. Please provide a description of how funds will be applied against this excess (funds reported must be used for activities authorized by ESEA). Attach **documentation** of ESEA Expenditures. Refer to reverse side for guidance on Allowable ESEA Activities.

TOTAL CREDITS TO DECREASE MOE EXCESS $_____

(OI Above)

Any credits identified by the district result in the adjustment of the total expenditures in subsequent Annual Finance Report (AFR) M.O.E. calculations.

RETURN TO NDE BY MAY 20, 2014

Allowable ESEA activities include instruction/training costs relating to:

- Improving the academic achievement of the disadvantaged.
- Preparing, training, retaining and recruiting high quality teachers.
- Providing language instruction for limited-English proficient and immigrant students.
- Supporting 21st Century schools.
- Promoting informed parental choice and parent involvement programs.
- Supporting state assessment, student achievement, professional development and educational technology; and
- Supporting the unique educational, cultural, and academic needs of American Indian students.