

SAMPLE MOE DETERMINATION: EFFORT MAINTAINED

In the below example, the result shown on line 2 of the table is a positive number, indicating that expenditures for the determination year exceeded expenditures in the prior year. The LEA thus met the MOE Requirement.

Function Code	Function Code Name	Prior Year	Current Year	Comparison
11	Instructional	\$4,387,613.00	\$4,102,277.00	(\$285,336.00)
12	Instructional Resources And Media Services	\$109,175.00	\$101,820.00	(\$7,355.00)
13	Curriculum and Instructional Staff Development	\$36,822.00	\$45,486.00	\$8,663.00
21	Instructional Leadership	\$0.00	\$0.00	\$0.00
23	School Leadership	\$477,316.00	\$434,765.00	(\$42,551.00)
31	Guidance and Counseling Services	\$205,576.00	\$215,552.00	\$9,976.00
32	Social Work Services	\$0.00	\$0.00	\$0.00
33	Health Services	\$49,250.00	\$49,313.00	\$63.00
34	Student (Pupil) Transportation	\$365,551.00	\$424,995.00	\$59,444.00
36	Curricular/ Extracurricular Activities	\$0.00	\$0.00	\$0.00
41	General Administration	\$0.00	\$0.00	\$0.00
51	Plant Maintenance and Operations	\$467,082.00	\$437,156.00	(\$29,926.00)
53	Data Processing Services	\$1,678,862.00	\$839,848.00	(\$839,014.00)
n/a	Shared Services Arrangement (from Record 033)	\$149,573.00	\$177,818.00	\$28,245.00

Function Code	Function Code Name	Prior Year	Current Year	Comparison
Special Education Student Population (Student Count)		665	568	
1.	Total state and local expenditures	\$7,926,820.00	\$6,829,029.00	(\$1,097,791)
2.	Per capita expenditure of state and local funds (total state and local expenditures divided by student count)	\$11,920.03	\$12,022.94	\$102.91x568= \$58,452.88
3.	Total local expenditures	\$5,809,263.81	\$4,521,587.98	(\$1,287,675.83)
4.	Per capita expenditure of local funds (total local expenditures divided by student count)	\$8,735.73	\$7,960.54	(\$775.19) X 568 = (\$440,307.92)
Refund Due (Lesser of 1,2,3, or 4):				\$0

Division of Federal Fiscal Compliance and Reporting