

Denise Juneau, Superintendent Office of Public Instruction Division of Special Education PO Box 202501 Helena, MT 59620-2501	<b>INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)</b> <b>***PRELIMINARY Maintenance of Effort Report ***</b>  (MOE for State FY 2013 IDEA Part B Applications)
--	---

Expenditure Comparison using the Trustees' Reports for State FYs 2010 and 2011  
Per-Student Calculated on the Child Count taken the First Monday in October  
Local Funds using State Allowable Cost Payments for State FYs 2010 and 2011  
Allowable Reduction for State FY 2012 Calculated using Part B Allocations for State FYs 2011 and 2012

**PRIME APPLICANT: 0731 Corvallis K-12 Schools 41 Ravalli**

**STATE AND LOCAL FUNDS**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through
2010	183	786,330	644,397	643,579
2011	159	786,414	322,401	321,523
2012	0	0	313,946	312,001

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract state and local expenditures for FY 2010 from state and local expenditures for FY 2011 84  
Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2011?**

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-Student amount for FY 2010 4,297  
Per-Student amount for FY 2011 4,946

Is the per-student amount for FY 2011 greater than or equal to the per-student amount for 2010? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS, CALCULATION.)

**Approved Exception for FY 2011 0**

**Did the Applicant Maintain Effort with an approved Exception?**

Expenditure Difference calculated in Step 1, above 84  
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2011 0  
Total Approved Exception and Allowable Reduction for expenditures 0  
Does the Total Approved Exception offset the Expenditure Difference? YES  
(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT.)

Denise Juneau, Superintendent Office of Public Instruction Division of Special Education PO Box 202501 Helena, MT 59620-2501	<b>INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)</b> <b>***PRELIMINARY Maintenance of Effort Report ***</b>  (MOE for State FY 2013 IDEA Part B Applications)
--	---

Expenditure Comparison using the Trustees' Reports for State FYs 2010 and 2011  
Per-Student Calculated on the Child Count taken the First Monday in October  
Local Funds using State Allowable Cost Payments for State FYs 2010 and 2011  
Allowable Reduction for State FY 2012 Calculated using Part B Allocations for State FYs 2011 and 2012

**PRIME APPLICANT: 0731 Corvallis K-12 Schools 41 Ravalli**

**LOCAL FUNDS**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	183	786,330	321,246	465,083
2011	159	786,414	300,312	486,102

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 21,018

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2011?**

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-Student amount for FY 2010 2,541

Per-Student amount for FY 2011 3,057

Is the per-student amount for FY 2011 greater than or equal to the per-student amount for 2010? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS, CALCULATION.)

**Approved Exception for FY 2011 0**

**Did the Applicant Maintain Effort with an approved Exception?**

Expenditure Difference calculated in Step 1, above 21,018

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY\_2011) 0

Total Approved Exception and Allowable Reduction for expenditures 0

Does the Total Approved Exception offset the Expenditure Difference? YES

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT.)

Denise Juneau, Superintendent  
 Office of Public Instruction  
 Division of Special Education  
 PO Box 20251  
 Helena, MT 59620-2501

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)  
**Expenditures For Special Education by Line Item**

State and Local Expenditures using Trustees Reports for Fiscal Years 2010 and 2011

**PRIME APPLICANT: Corvallis K-12 Schools**

**0731**

**Corvallis K-12 Schools**

**0731**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 0

For FY 2012, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2011.00 and FY 2012 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE. [20 USC 1413(a)(2)(C)(i)]

		2010 Value	2011 Value
01	General Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	240,157.66	265,012.95
2XX	Personal Services - Employee Benefits	126,784.91	99,424.19
3XX	Purchased Professional and Technical Services	200.00	625.00
4XX	Purchased Property Services	79.90	155.00
5XX	Other Purchased Services	695.00	74.96
6XX	Supplies and Materials	3,433.01	15,460.90
810	Dues and Fees	578.00	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	137,108.28	143,803.70
2XX	Personal Services - Employee Benefits	13,278.71	11,856.97
3XX	Purchased Professional and Technical Services	76,354.41	63,885.95
5XX	Other Purchased Services	.00	60.00
6XX	Supplies and Materials	299.41	0.00
24XX	Support Services - School Administrator		
1XX	Personal Services - Salaries	63,625.86	65,147.78
2XX	Personal Services - Employee Benefits	11,697.11	10,516.09
10	Transportation Fund		
280	Special Education - Local and State		
21XX	Support Services - Students		
1XX	Personal Services - Salaries	5,558.41	6,104.03
24XX	Support Services - School Administrator		
1XX	Personal Services - Salaries	11,228.10	11,496.67
2XX	Personal Services - Employee Benefits	2.46	3.97
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	20,821.32	17,495.99
2XX	Personal Services - Employee Benefits	4,186.85	1,784.27
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	47,853.69	39,593.49
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	19,881.26	21,142.22

Denise Juneau, Superintendent  
 Office of Public Instruction  
 Division of Special Education  
 PO Box 20251  
 Helena, MT 59620-2501

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

State and Local Expenditures using Trustees Reports for Fiscal Years 2010 and 2011

**PRIME APPLICANT: Corvallis K-12 Schools**

**0731**

24XX	Support Services - School Administrator		
	2XX Personal Services - Employee Benefits	.00	10,594.53
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,505.35	2,175.41
		<hr/>	
	District/Coop Totals	786,329.70	786,414.07
	Applicant Totals	786,329.70	786,414.07