

Denise Juneau, Superintendent Office of Public Instruction Division of Special Education PO Box 202501 Helena, MT 59620-2501	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) ***FINAL Maintenance of Effort Report *** (MOE for State FY 2013 IDEA Part B Applications)
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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: 9694 Eastern Yellowstone Coop 56 Yellowstone

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	431	2,197,200	1,360,723	1,359,076
2011	405	2,279,061	663,758	662,172
2012	0	0	659,329	655,737

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 81,860

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 5,098

Per-Student amount for FY 2011 5,627

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 81,860

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.)

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PRIME APPLICANT: 9694 Eastern Yellowstone Coop 56 Yellowstone

LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	431	2,197,200	909,921	1,287,280
2011	405	2,279,061	978,623	1,300,438

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 13,158

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 2,987

Per-Student amount for FY 2011 3,211

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 13,158

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.)

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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: Eastern Yellowstone Coop

9694

Custer K-12 Schools

0975

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	14,936.38	12,646.68
2XX Personal Services - Employee Benefits	4,610.94	4,517.91
3XX Purchased Professional and Technical Services	5,540.96	0.00
5XX Other Purchased Services	150.00	0.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,192.10	1,820.03
District/Coop Totals	27,430.38	18,984.62

Eastern Yellowstone Coop

9694

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

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	2010 Value	2011 Value
14 Retirement Fund		
280 Special Education - Local and State		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	28,456.20	32,077.13
24XX Support Services - School Administrator		
2XX Personal Services - Employee Benefits	14,816.84	16,277.36
82 Interlocal Agreement Fund		
280 Special Education - Local and State		
21XX Support Services - Students		
1XX Personal Services - Salaries	181,540.52	192,415.65
2XX Personal Services - Employee Benefits	46,141.98	54,126.01

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
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State and Local Expenditures using Trustees Reports for Fiscal Years 2010 and 2011

PRIME APPLICANT: Eastern Yellowstone Coop 9694

24XX	Support Services - School Administrator		
	1XX Personal Services - Salaries	97,065.96	106,773.00
	2XX Personal Services - Employee Benefits	15,624.00	17,722.83
District/Coop Totals		383,645.50	419,391.98

Huntley Project K-12 Schools 0983

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	319,461.00	298,394.00	
2XX Personal Services - Employee Benefits	58,621.00	55,828.00	
5XX Other Purchased Services	.00	17,026.00	
6XX Supplies and Materials	4,376.00	535.00	
10 Transportation Fund			
280 Special Education - Local and State			
27XX Student Transportation Services			
1XX Personal Services - Salaries	19,851.00	48,118.00	
2XX Personal Services - Employee Benefits	3,640.00	4,473.00	
6XX Supplies and Materials	17.00	0.00	
13 Tuition Fund			
280 Special Education - Local and State			
1XXX Instruction			
5XX Other Purchased Services	86,978.00	58,499.00	
14 Retirement Fund			
280 Special Education - Local and State			
1XXX Instruction			
2XX Personal Services - Employee Benefits	47,442.00	49,398.00	
27XX Student Transportation Services			
2XX Personal Services - Employee Benefits	1,598.00	3,403.00	
District/Coop Totals		541,984.00	535,674.00

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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: Eastern Yellowstone Coop

9694

Hysham K-12 Schools

0923

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	31,103.34	33,314.79
2XX Personal Services - Employee Benefits	5,840.55	7,009.22
5XX Other Purchased Services	75.00	115.00
6XX Supplies and Materials	500.00	58.34
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,553.59	5,108.94
District/Coop Totals	42,072.48	45,606.29

Lockwood Elem

0967

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	475,211.66	531,278.23
2XX Personal Services - Employee Benefits	79,904.68	76,860.28
6XX Supplies and Materials	12,661.45	1,561.74
21XX Support Services - Students		
1XX Personal Services - Salaries	31,338.13	33,345.48
2XX Personal Services - Employee Benefits	5,125.31	4,480.65
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	5,700.24	5,202.24

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Expenditures For Special Education by Line Item

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

PRIME APPLICANT: Eastern Yellowstone Coop		9694	
	2XX Personal Services - Employee Benefits	684.68	617.93
	24XX Support Services - School Administrator		
	1XX Personal Services - Salaries	46,402.46	5,028.65
	2XX Personal Services - Employee Benefits	7,984.34	829.28
10	Transportation Fund		
	280 Special Education - Local and State		
	27XX Student Transportation Services		
	1XX Personal Services - Salaries	12,996.34	6,879.19
	2XX Personal Services - Employee Benefits	136.10	924.15
	5XX Other Purchased Services	6,656.40	4,996.80
13	Tuition Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	5XX Other Purchased Services	9,595.00	23,655.00
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	68,594.31	74,199.97
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	4,547.68	4,884.75
	221X Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	855.07	789.72
	24XX Support Services - School Administrator		
	2XX Personal Services - Employee Benefits	6,974.04	758.04
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	1,925.27	1,000.97
District/Coop Totals		777,293.16	777,293.07

Pioneer Elem

0987

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 451

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	450.00	11,493.10
	2XX Personal Services - Employee Benefits	3,090.00	89.26
	3XX Purchased Professional and Technical Services	935.50	0.00
	6XX Supplies and Materials	6,509.18	323.28

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

PRIME APPLICANT: Eastern Yellowstone Coop 9694

10	Transportation Fund			
	280	Special Education - Local and State		
	27XX	Student Transportation Services		
	5XX	Other Purchased Services	725.76	0.00
13	Tuition Fund			
	280	Special Education - Local and State		
	1XXX	Instruction		
	5XX	Other Purchased Services	.00	9,130.00
14	Retirement Fund			
	280	Special Education - Local and State		
	1XXX	Instruction		
	2XX	Personal Services - Employee Benefits	61.31	1,834.90
District/Coop Totals			11,771.75	22,870.54

Shepherd Elem 0985

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	256,029.71	250,940.57
	2XX	Personal Services - Employee Benefits	21,607.80	23,179.21
	3XX	Purchased Professional and Technical Services	13,048.00	16,094.50
	5XX	Other Purchased Services	1,197.64	1,307.96
	6XX	Supplies and Materials	672.76	1,193.09
10	Transportation Fund			
	280	Special Education - Local and State		
	27XX	Student Transportation Services		
	1XX	Personal Services - Salaries	10,670.18	9,846.70
	2XX	Personal Services - Employee Benefits	1,327.48	1,312.97
14	Retirement Fund			
	280	Special Education - Local and State		
	1XXX	Instruction		
	2XX	Personal Services - Employee Benefits	40,294.97	33,391.92
	27XX	Student Transportation Services		
	2XX	Personal Services - Employee Benefits	1,581.67	1,329.52
District/Coop Totals			346,430.21	338,596.44

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Expenditures For Special Education by Line Item

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

PRIME APPLICANT: Eastern Yellowstone Coop

9694

Shepherd H S

0986

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	49,789.25	92,345.82
2XX Personal Services - Employee Benefits	2,610.31	8,341.64
3XX Purchased Professional and Technical Services	5,375.00	5,906.00
6XX Supplies and Materials	.00	378.04
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	1,100.66	0.00
2XX Personal Services - Employee Benefits	365.19	0.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,241.10	13,672.15
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	91.41	0.00
	District/Coop Totals	66,572.92 120,643.65

Spring Creek Elem

0020

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 223

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
	.00	0.00

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Expenditures For Special Education by Line Item

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

PRIME APPLICANT: Eastern Yellowstone Coop 9694

District/Coop Totals	0.00	.00
Applicant Totals	2,197,200.40	2,279,060.59