

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>***FINAL Maintenance of Effort Report ***</b>  (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: 9695 Flathead County Coop 15 Flathead**

**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	258	1,863,915	1,051,890	1,050,527
2011	244	1,866,058	487,277	485,937
2012	0	0	475,325	472,362

**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 2,143

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 7,224

Per-Student amount for FY 2011 7,648

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.)

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**Approved Exception for FY 2011 0**

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

Expenditure Difference calculated in Step 1, above 2,143

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: Flathead County Coop**

**9695**

**Cayuse Prairie Elem**

**0317**

**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
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	81,848.82	65,092.65
2XX Personal Services - Employee Benefits	14,851.78	9,944.16
5XX Other Purchased Services	65.90	24,334.71
6XX Supplies and Materials	226.97	0.00
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	28,795.83	0.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12,921.44	9,722.30
	<b>District/Coop Totals</b>	<b>138,710.74</b>
		<b>109,093.82</b>

**Creston Elem**

**0316**

**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
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	38,803.92	33,113.15
2XX Personal Services - Employee Benefits	3,355.48	2,500.00
6XX Supplies and Materials	715.44	802.72
21XX Support Services - Students		

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3XX Purchased Professional and Technical Services	.00	25.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,827.35	4,971.91
District/Coop Totals		41,412.78

**Deer Park Elem 0307**

**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
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	45,065.14	36,779.06
2XX Personal Services - Employee Benefits	3,448.70	3,362.35
6XX Supplies and Materials	.84	0.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7,000.60	5,574.26
District/Coop Totals		45,715.67

**Fair-Mont-Egan Elem 0308**

**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
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	62,007.06	61,532.78
2XX Personal Services - Employee Benefits	5,165.75	7,476.02
3XX Purchased Professional and Technical Services	64.00	0.00

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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

<b>PRIME APPLICANT:</b>	<b>Flathead County Coop</b>		<b>9695</b>
	5XX Other Purchased Services	614.45	0.00
	6XX Supplies and Materials	335.36	11.96
13	Tuition Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	5XX Other Purchased Services	16,200.00	26,409.00
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	9,326.78	9,789.16
District/Coop Totals		93,713.40	105,218.92

**Flathead County Coop** **9695**

**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			
	1XXX Instruction			
	2XX Personal Services - Employee Benefits	26,043.45		24,642.09
82	Interlocal Agreement Fund			
	280 Special Education - Local and State			
	21XX Support Services - Students			
	1XX Personal Services - Salaries	89,204.00		92,442.17
	2XX Personal Services - Employee Benefits	14,959.74		16,129.17
	3XX Purchased Professional and Technical Services	26,374.45		39,378.05
	5XX Other Purchased Services	6,026.29		7,358.40
	6XX Supplies and Materials	4,642.30		2,121.53
	24XX Support Services - School Administrator			
	3XX Purchased Professional and Technical Services	5,336.00		8,342.00
	4XX Purchased Property Services	54.50		0.00
	5XX Other Purchased Services	6,690.48		1,596.42
	6XX Supplies and Materials	771.58		7,087.73
	8XX Other Expenditures	804.00		814.00
	25XX Support Services - Business			
	1XX Personal Services - Salaries	22,975.26		22,923.13
	2XX Personal Services - Employee Benefits	5,717.20		5,743.20
	5XX Other Purchased Services	6,808.82		5,798.55
	6XX Supplies and Materials	1,010.28		670.10
	8XX Other Expenditures	225.00		0.00

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**PRIME APPLICANT: Flathead County Coop**

**9695**

26XX	Operation and Maintenance of Plant Ser		
	4XX Purchased Property Services	3,885.84	5,522.24
	5XX Other Purchased Services	1,257.00	2,302.00
	6XX Supplies and Materials	4,845.59	6,208.15
District/Coop Totals		227,631.78	249,078.93

**Fortine Elem**

**0529**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 739

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	2010 Value	2011 Value
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	25,932.46	27,714.62
2XX Personal Services - Employee Benefits	8,647.00	3,958.00
3XX Purchased Professional and Technical Services	170.00	0.00
5XX Other Purchased Services	1,575.66	597.40
6XX Supplies and Materials	34.60	98.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,886.26	4,348.36
District/Coop Totals		40,245.98

**Kila Elem**

**0323**

**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
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	72,496.04	72,612.96
2XX Personal Services - Employee Benefits	10,561.44	15,048.47

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**PRIME APPLICANT: Flathead County Coop 9695**

	6XX Supplies and Materials	635.06	195.46
13	Tuition Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	5XX Other Purchased Services	21,834.00	0.00
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	10,961.70	11,374.03
	District/Coop Totals	116,488.24	99,230.92

**Marion Elem 0341**

**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
01	General Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	43,016.91	50,071.81
	2XX Personal Services - Employee Benefits	6,777.58	8,160.69
	3XX Purchased Professional and Technical Services	319.00	262.00
	5XX Other Purchased Services	.00	1,626.66
	6XX Supplies and Materials	1,108.97	286.20
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	6,458.72	7,560.57
	District/Coop Totals	57,681.18	67,967.93

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**PRIME APPLICANT: Flathead County Coop**

**9695**

**Olney-Bissell Elem**

**0342**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 74

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	2010 Value	2011 Value
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	65,364.34	42,290.64
2XX Personal Services - Employee Benefits	8,241.95	5,407.37
6XX Supplies and Materials	899.57	10,961.28
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	4,000.00	40,342.83
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9,937.87	6,552.01
District/Coop Totals	88,443.73	105,554.13

**Pleasant Valley Elem**

**0325**

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	2010 Value	2011 Value
01 General Fund		
280 Special Education - Local and State		
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	1,729.31	2,208.80
District/Coop Totals	1,729.31	2,208.80

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

**PRIME APPLICANT: Flathead County Coop**

**9695**

**Smith Valley Elem**

**0324**

**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
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	91,145.41	90,266.67
2XX Personal Services - Employee Benefits	13,722.39	15,063.44
6XX Supplies and Materials	1,565.49	249.64
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	1,028.16	0.00
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	49,626.83	9,949.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	15,374.01	13,737.90
	<b>District/Coop Totals</b>	<b>172,462.29</b>
		<b>129,266.65</b>

**Somers Elem**

**0327**

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	2010 Value	2011 Value
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	204,740.18	179,642.06
2XX Personal Services - Employee Benefits	39,356.27	41,044.27

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<b>PRIME APPLICANT: Flathead County Coop</b>		<b>9695</b>
	3XX Purchased Professional and Technical Services	739.00
	5XX Other Purchased Services	32.25
	6XX Supplies and Materials	728.83
221X	Improvement of Instruction Services	
	3XX Purchased Professional and Technical Services	3,275.00
	5XX Other Purchased Services	366.59
10	Transportation Fund	
	280 Special Education - Local and State	
	21XX Support Services - Students	
	1XX Personal Services - Salaries	12,609.85
	2XX Personal Services - Employee Benefits	1,930.97
	27XX Student Transportation Services	
	5XX Other Purchased Services	76,740.27
13	Tuition Fund	
	280 Special Education - Local and State	
	1XXX Instruction	
	5XX Other Purchased Services	93,144.83
14	Retirement Fund	
	280 Special Education - Local and State	
	1XXX Instruction	
	2XX Personal Services - Employee Benefits	31,090.83
	21XX Support Services - Students	
	2XX Personal Services - Employee Benefits	1,914.87
District/Coop Totals		466,669.74
		426,285.58

**Swan Lake-Salmon Elem**

**0486**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 29

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		2010 Value	2011 Value
01	General Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	3XX Purchased Professional and Technical Services	883.58	33.13
	6XX Supplies and Materials	.00	402.44
District/Coop Totals		883.58	435.57

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**9695**

**Swan River Elem**

**0309**

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	2010 Value	2011 Value
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	31,351.63	33,005.75
2XX Personal Services - Employee Benefits	6,176.73	7,585.27
3XX Purchased Professional and Technical Services	176.00	191.00
6XX Supplies and Materials	366.39	163.00
23XX Support Services - General Administratic		
1XX Personal Services - Salaries	.00	2,562.74
2XX Personal Services - Employee Benefits	.00	27.59
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	22,700.00	20,880.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,521.14	4,939.12
23XX Support Services - General Administratic		
2XX Personal Services - Employee Benefits	.00	383.50
<b>District/Coop Totals</b>	<b>65,291.89</b>	<b>69,737.97</b>

**Trego Elem**

**0534**

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	2010 Value	2011 Value
01 General Fund		
280 Special Education - Local and State		

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**9695**

1XXX	Instruction		
1XX	Personal Services - Salaries	23,476.21	13,439.07
2XX	Personal Services - Employee Benefits	2,510.15	1,046.41
5XX	Other Purchased Services	291.50	222.20
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	826.45	2,016.75
District/Coop Totals		27,104.31	16,724.43

**West Glacier Elem**

**1223**

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		2010 Value	2011 Value
01	General Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	2,013.60	2,690.68
2XX	Personal Services - Employee Benefits	30.33	29.00
3XX	Purchased Professional and Technical Services	.00	888.75
5XX	Other Purchased Services	1,506.30	673.94
6XX	Supplies and Materials	54.36	162.37
21XX	Support Services - Students		
1XX	Personal Services - Salaries	2,799.85	1,402.50
2XX	Personal Services - Employee Benefits	42.17	15.12
5XX	Other Purchased Services	.00	391.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	290.47	404.28
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	403.89	210.73
District/Coop Totals		7,140.97	6,868.37

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: Flathead County Coop**

**9695**

**West Valley Elem**

**1184**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 1,175

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	128,917.43	141,596.41
2XX Personal Services - Employee Benefits	21,202.90	27,627.07
6XX Supplies and Materials	445.84	2,297.38
27XX Student Transportation Services		
5XX Other Purchased Services	15,000.00	0.00
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	13,984.19	30,138.45
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	63,907.00	132,308.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	19,184.18	20,573.94
	<hr/>	
District/Coop Totals	262,641.54	354,541.25
Applicant Totals	1,871,056.15	1,866,058.10

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>***FINAL Maintenance of Effort Report ***</b>  (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: 9695 Flathead County Coop 15 Flathead**

**LOCAL FUNDS**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	258	1,863,915	685,056	1,178,859
2011	244	1,866,058	677,914	1,188,144

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

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 9,285

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 4,569

Per-Student amount for FY 2011 4,869

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 9,285

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.)