

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: 0347 Manhattan School 16 Gallatin

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	83	564,232	510,564	509,885
2011	75	565,767	223,171	222,522
2012	0	0	217,462	216,031

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 1,535

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 6,798

Per-Student amount for FY 2011 7,544

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 1,535

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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LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	83	564,232	227,846	336,386
2011	75	565,767	234,675	331,091

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 -5,294

Is the Expenditure Difference greater than or equal to zero? NO
(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? NO
(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 4,053

Per-Student amount for FY 2011 4,415

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 -5,294

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? NO

(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: Manhattan School

0347

Manhattan High School

0348

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	61,268.25	54,576.18
2XX Personal Services - Employee Benefits	23,314.59	13,378.35
6XX Supplies and Materials	2,970.14	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	11,479.28	29,047.22
2XX Personal Services - Employee Benefits	2,365.92	5,204.91
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	15,225.66	15,989.49
6XX Supplies and Materials	762.30	0.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8,814.67	8,058.68
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4,038.45	4,165.75
District/Coop Totals	130,239.26	130,420.58

Manhattan School

0347

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

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

PRIME APPLICANT: Manhattan School

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1XXX	Instruction		
	1XX Personal Services - Salaries	116,472.16	128,930.42
	2XX Personal Services - Employee Benefits	29,363.12	29,990.90
	6XX Supplies and Materials	293.28	3,250.20
21XX	Support Services - Students		
	1XX Personal Services - Salaries	11,964.77	112.50
	2XX Personal Services - Employee Benefits	4,356.35	38.80
	3XX Purchased Professional and Technical Services	697.80	0.00
27XX	Student Transportation Services		
	5XX Other Purchased Services	.00	1,020.00
10	Transportation Fund		
	280 Special Education - Local and State		
	27XX Student Transportation Services		
	5XX Other Purchased Services	22,130.29	23,009.31
	6XX Supplies and Materials	1,096.97	0.00
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	23,714.01	18,957.77
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	1,607.14	14.24
District/Coop Totals		211,695.89	205,324.14

Three Forks Elem

0360

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		2010 Value	2011 Value
01	General Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	110,445.87	118,207.33
	2XX Personal Services - Employee Benefits	20,291.75	15,327.82
	3XX Purchased Professional and Technical Services	6,380.50	6,177.11
	5XX Other Purchased Services	794.11	372.00
	6XX Supplies and Materials	.00	5,558.75
	26XX Operation and Maintenance of Plant Ser		
	6XX Supplies and Materials	6,380.75	0.00
14	Retirement Fund		
	280 Special Education - Local and State		

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

PRIME APPLICANT: Manhattan School

0347

1XXX Instruction		
2XX Personal Services - Employee Benefits	15,168.16	17,362.96
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District/Coop Totals	159,461.14	163,005.97

Three Forks H S

0361

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	40,550.04	52,597.29
2XX Personal Services - Employee Benefits	13,464.21	3,607.98
5XX Other Purchased Services	957.11	0.00
6XX Supplies and Materials	2,335.79	2,924.50
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,528.39	7,886.19
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District/Coop Totals	62,835.54	67,015.96
Applicant Totals	564,231.83	565,766.65