

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: 0172 Miles City Elem 09 Custer**

**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	200	1,082,307	776,321	775,373
2011	202	1,195,905	374,729	373,819
2012	0	0	365,544	363,537

**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 113,598

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 5,412

Per-Student amount for FY 2011 5,920

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 113,598

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: 0172 Miles City Elem 09 Custer**

**LOCAL FUNDS**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	200	1,082,307	369,075	713,232
2011	202	1,195,905	345,725	850,181

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

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 136,948

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 3,566

Per-Student amount for FY 2011 4,209

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 136,948

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: Miles City Elem**

**0172**

**Custer County H S**

**0192**

**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	142,979.15	125,039.22
2XX	Personal Services - Employee Benefits	11,052.08	10,976.80
4XX	Purchased Property Services	520.98	495.00
5XX	Other Purchased Services	629.64	75.20
6XX	Supplies and Materials	2,495.08	841.40
21XX	Support Services - Students		
1XX	Personal Services - Salaries	83,344.86	86,463.74
2XX	Personal Services - Employee Benefits	17,994.56	45,886.61
3XX	Purchased Professional and Technical Services	3,550.00	4,092.08
5XX	Other Purchased Services	357.66	100.21
6XX	Supplies and Materials	340.00	222.18
24XX	Support Services - School Administrator		
1XX	Personal Services - Salaries	35,781.46	37,767.00
2XX	Personal Services - Employee Benefits	5,040.46	5,915.44
5XX	Other Purchased Services	676.30	516.94
6XX	Supplies and Materials	960.13	606.59
810	Dues and Fees	175.00	0.00
26XX	Operation and Maintenance of Plant Ser		
1XX	Personal Services - Salaries	620.76	609.72
2XX	Personal Services - Employee Benefits	30.00	7.02
4XX	Purchased Property Services	924.47	896.09
5XX	Other Purchased Services	630.00	680.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	21,547.21	18,813.42
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	12,366.96	12,915.83
24XX	Support Services - School Administrator		
2XX	Personal Services - Employee Benefits	5,474.43	5,807.12
26XX	Operation and Maintenance of Plant Ser		
2XX	Personal Services - Employee Benefits	90.83	89.48



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**PRIME APPLICANT: Miles City Elem**

**0172**

	6XX Supplies and Materials	5,174.24	9,041.76
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	57,121.90	66,594.25
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	12,367.20	12,916.08
	24XX Support Services - School Administrati		
	2XX Personal Services - Employee Benefits	5,474.64	5,807.18
	26XX Operation and Maintenance of Plant Ser		
	2XX Personal Services - Employee Benefits	147.70	112.66
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	548.46	0.00
	District/Coop Totals	734,724.88	837,088.22
	Applicant Totals	1,082,306.90	1,195,905.31