

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)
--	---

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: 9702 Sanders County Ed ServicesCoop 45 Sanders**

**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	105	734,310	549,463	548,765
2011	113	613,747	249,484	248,823
2012	0	0	251,977	250,430

**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 -120,563

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 for state and local expenditures by the child count for each fiscal year.

Per-Student amount for FY 2010 6,993

Per-Student amount for FY 2011 5,431

Is the per-student amount for FY 2011 greater than or equal to the per-student amount for 2010? NO

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

---

**Approved Exception for FY 2011 113,139**

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

Expenditure Difference calculated in Step 1, above -120,563

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2011 0

Total Approved Exception and Allowable Reduction for expenditures 113,139

Does the Total Approved Exception offset the Expenditure Difference? NO

(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>***FINAL 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: 9702 Sanders County Ed ServicesCoop 45 Sanders**

**LOCAL FUNDS**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	105	734,310	347,315	386,995
2011	113	613,747	335,628	278,120

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

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 -108,875

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 3,686

Per-Student amount for FY 2011 2,461

Is the per-student amount for FY 2011 greater than or equal to the per-student amount for 2010? NO

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

---

**Approved Exception for FY 2011 113,139**

---

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

Expenditure Difference calculated in Step 1, above -108,875

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

Total Approved Exception and Allowable Reduction for expenditures 113,139

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: Sanders County Ed ServicesCoop**

**9702**

**Hot Springs Elem**

**0814**

**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	37,129.50	28,124.47
2XX Personal Services - Employee Benefits	5,754.44	2,843.25
3XX Purchased Professional and Technical Services	176.50	0.00
5XX Other Purchased Services	237.56	746.92
6XX Supplies and Materials	952.51	2,497.91
24XX Support Services - School Administrator		
1XX Personal Services - Salaries	126.00	126.00
2XX Personal Services - Employee Benefits	.82	0.80
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,121.11	4,278.57
24XX Support Services - School Administrator		
2XX Personal Services - Employee Benefits	19.48	0.00
District/Coop Totals	50,517.92	38,617.92

**Hot Springs H S**

**0815**

**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	31,195.28	29,226.91
2XX Personal Services - Employee Benefits	4,673.44	2,359.05

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: Sanders County Ed ServicesCoop 9702**

	3XX Purchased Professional and Technical Services	176.50	0.00
	5XX Other Purchased Services	14.50	429.49
	6XX Supplies and Materials	.00	15.71
24XX	Support Services - School Administrator		
	1XX Personal Services - Salaries	74.00	74.00
	2XX Personal Services - Employee Benefits	.49	0.47
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	4,671.94	4,471.63
	24XX Support Services - School Administrator		
	2XX Personal Services - Employee Benefits	11.44	0.00
District/Coop Totals		40,817.59	36,577.26

**Noxon Elem 0811**

**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	16,195.54	22,378.15
	2XX Personal Services - Employee Benefits	3,259.02	130.97
	6XX Supplies and Materials	4,425.73	3,500.59
	23XX Support Services - General Administratic		
	2XX Personal Services - Employee Benefits	28.61	0.00
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	2,241.18	2,843.77
District/Coop Totals		26,150.08	28,853.48

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: Sanders County Ed ServicesCoop**

**9702**

**Noxon H S**

**0812**

**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	13,255.47	16,181.93
2XX Personal Services - Employee Benefits	3,259.49	131.14
5XX Other Purchased Services	.00	44.85
6XX Supplies and Materials	1,770.99	809.37
23XX Support Services - General Administratic		
2XX Personal Services - Employee Benefits	28.61	0.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,246.32	2,844.01
<b>District/Coop Totals</b>	<b>20,560.88</b>	<b>20,011.30</b>

**Sanders County Ed ServicesCoop**

**9702**

**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
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	4,559.13	4,450.12
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	5,883.94	11,065.04
24XX Support Services - School Administrator		
2XX Personal Services - Employee Benefits	7,711.76	1,611.86
82 Interlocal Agreement Fund		

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: Sanders County Ed ServicesCoop**

**9702**

280	Special Education - Local and State		
1XXX	Instruction		
	1XX Personal Services - Salaries	29,662.30	23,386.99
	2XX Personal Services - Employee Benefits	5,425.62	1,895.00
	5XX Other Purchased Services	898.01	0.00
	6XX Supplies and Materials	43.04	0.00
21XX	Support Services - Students		
	1XX Personal Services - Salaries	38,496.43	79,626.66
	2XX Personal Services - Employee Benefits	12,370.13	21,396.36
	3XX Purchased Professional and Technical Services	9,898.00	10,000.00
	6XX Supplies and Materials	150.00	0.00
23XX	Support Services - General Administratic		
	5XX Other Purchased Services	5,030.00	0.00
24XX	Support Services - School Administrator		
	1XX Personal Services - Salaries	50,174.31	10,487.02
	2XX Personal Services - Employee Benefits	701.00	145.98
	5XX Other Purchased Services	93.16	0.00
25XX	Support Services - Business		
	5XX Other Purchased Services	140.00	0.00
	District/Coop Totals	171,236.83	164,065.03

**St Regis K-12 Schools**

**0582**

**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	30,455.17	48,378.44
	2XX Personal Services - Employee Benefits	5,341.36	12,971.00
	5XX Other Purchased Services	879.00	11.11
	6XX Supplies and Materials	1,576.93	35.61
	810 Dues and Fees	75.00	0.00
23XX	Support Services - General Administratic		
	5XX Other Purchased Services	130.20	11.00
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	.00	112.00
	2XX Personal Services - Employee Benefits	.00	55.51
13	Tuition Fund		

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: Sanders County Ed ServicesCoop 9702**

280	Special Education - Local and State		
1XXX	Instruction		
	5XX Other Purchased Services	275.60	0.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	3,758.20	8,069.67
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	.00	95.83
District/Coop Totals		42,491.46	69,740.17

**Thompson Falls Elem 0804**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 1,233

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	185,028.46	131,738.02
	2XX Personal Services - Employee Benefits	15,744.06	13,362.50
	6XX Supplies and Materials	711.88	1,106.66
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	52,000.89	19,777.88
District/Coop Totals		253,485.29	165,985.06

**Thompson Falls H S 0805**

**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		

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: Sanders County Ed ServicesCoop**

**9702**

280	Special Education - Local and State		
1XXX	Instruction		
	1XX Personal Services - Salaries	84,662.20	73,603.44
	2XX Personal Services - Employee Benefits	4,183.15	3,214.98
	5XX Other Purchased Services	.00	150.00
	6XX Supplies and Materials	968.03	586.44
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	38,231.92	11,232.88
District/Coop Totals		128,045.30	88,787.74

**Trout Creek Elem**

**0807**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 1,326

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	.00	496.60
	2XX Personal Services - Employee Benefits	.00	6.02
	5XX Other Purchased Services	7.10	22.60
	6XX Supplies and Materials	112.68	88.19
21XX	Support Services - Students		
	1XX Personal Services - Salaries	757.50	388.50
	2XX Personal Services - Employee Benefits	8.69	4.71
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	.00	41.33
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	118.79	61.35
District/Coop Totals		1,004.76	1,109.30
Applicant Totals		734,310.11	613,747.26