

## Maintenance of Effort - Special Education

School District Name: Aberdeen 06-1 District Official: Tom Janish Date: 12.16.10

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 899,749	\$ -	\$ 2,129,676	\$ 2,166,642	\$ 5,196,067	Total SE Expenditures (include transfers out)	\$ 5,274,468	\$ -	\$ 637,724	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 1,925,258	FY08 MOE*	Required MOE - Local	\$ 1,925,258	Total Ending FY09 Fund Balance		\$ 637,724
						Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 241,384	Add'l Local Funds	Federal	\$ 899,749	\$ -	\$ 637,724	\$ -
							Local	\$ 241,384			
						State	\$ 2,129,676				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ 78,401				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 1,870,311	\$ -	\$ 2,109,274	\$ 2,427,600	\$ 6,407,185	Total SE Expenditures (include transfers out)	\$ 6,340,836	\$ -	\$ 704,073	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 2,166,642	FY09 MOE*	Required MOE - Local	\$ 1,620,746	Total Ending FY10 Fund Balance		\$ 704,073
						Trans-Out/Interest	Allowable Transfer Out	\$ 545,896	Calculated Fund Balance		\$ 704,073
Maximum Allowable Transfer Out: \$ 545,913					\$ 260,958	Add'l Local Funds	Federal	\$ 1,870,311	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 260,958			
						State	\$ 2,042,925	<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>			
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -	<div style="border: 1px solid black; padding: 2px;">                     \$ 2,427,600                 </div>			
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 2,166,642	\$ 4,374,719	\$ 480	\$ 969	December 2008 Child Count	4,513
FY10	\$ 2,427,600	\$ 4,470,525	\$ 520	\$ 958	December 2009 Child Count	4,665

Pass MOE Requirement: 

Yes	Yes	Yes	No
-----	-----	-----	----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Agar-Blunt-Onida 58-3

District Official:

Mary L. Sieck

Date:

03/29/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 71,335	\$ -	\$ 168,246	\$ 239,581	Total SE Expenditures (include transfers out)	\$ 285,447	\$ -	\$ -	\$ 336,845	
					Required MOE - Local	\$ 168,246	Total Ending FY09 Fund Balance			
					Allowable Transfer Out	\$ -	\$ 336,845			
					Federal	\$ 71,335	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Local	\$ -	\$ -	\$ -	\$ -	
					State	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ 45,866				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 184,721	FY08 MOE*				
Trans-Out/Interest					\$ -					
Add'l Local Funds					\$ (16,475)					
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 119,012		\$ 203,054	\$ 322,066	Total SE Expenditures (include transfers out)	\$ 318,302	\$ -	\$ -	\$ 340,609	
					Required MOE - Local	\$ 161,807	Total Ending FY10 Fund Balance			
					Allowable Transfer Out	\$ 37,483	Calculated Fund Balance			
					Federal	\$ 119,012	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">                     This cell will automatically calculate ending FY10 FB based on beginning FY + total revenues - total expenditures.                 </div> <div style="border: 1px solid black; padding: 5px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>			
					Local					
					State					
					Federal Impact Aid					
					Interest Transfer Out					
					Fund Balance - Local					
					Fund Balance - State					
					Fund Balance - Impact Aid					
					Balance Remaining	\$ -				
										\$ 199,290
*Sum of ALL local dollars expended in FY09					\$ 214,112	FY09 MOE*				
Trans-Out/Interest					\$ -					
Add'l Local Funds					\$ (11,058)					
Maximum Allowable Transfer Out:					\$ 37,483					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 214,112	\$ 214,112	\$ 5,098	\$ 5,098	December 2008 Child Count	42
FY10	\$ 199,290	\$ 199,290	\$ 5,110	\$ 5,110	December 2009 Child Count	39

Pass MOE Requirement:

<b>No</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
-----------	-----------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Alcester-Hudson 61-1

District Official:

Roxanne Clark

Date:

12/01/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 108,543	\$ -	\$ 652	\$ 338,173	\$ 447,368	Total SE Expenditures (include transfers out)	\$ 440,388	\$ -	\$ -	\$ 124,920	
*Sum of ALL local dollars expended in FY08					\$ 250,928	FY08 MOE*	Required MOE - Local	\$ 250,928	Total Ending FY09 Fund Balance		\$ 124,920
						Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 87,245	Add'l Local Funds	Federal	\$ 108,543	\$ -	\$ -	\$ 124,845
							Local	\$ 80,265			
							State	\$ 652			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -				

FY10	\$ 170,341	\$ -	\$ 3,742	\$ 347,874	\$ 521,957	Total SE Expenditures (include transfers out)	\$ 542,383	\$ -	\$ -	\$ 104,419	
*Sum of ALL local dollars expended in FY09					\$ 331,193	FY09 MOE*	Required MOE - Local	\$ 293,603	Total Ending FY10 Fund Balance		\$ 104,419
						Trans-Out/Interest	Allowable Transfer Out	\$ 37,590	Calculated Fund Balance		\$ 104,419
Maximum Allowable Transfer Out: \$ 37,901					\$ 16,681	Add'l Local Funds	Federal	\$ 170,341	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div> <div style="border: 1px solid black; padding: 5px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
							Local	\$ 16,681			
		State	\$ 3,742								
		Federal Impact Aid	\$ -								
		Interest Transfer Out	\$ -								
		Fund Balance - Local	\$ 20,426								
						Fund Balance - State					
						Fund Balance - Impact Aid					
						Balance Remaining	\$ (0)			\$ 347,874	

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 331,193	\$ 331,845	\$ 5,613	\$ 5,624	December 2008 Child Count
FY10	\$ 368,300	\$ 372,042	\$ 6,242	\$ 6,306	December 2009 Child Count	59

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Andes Central 11-1

District Official:

Susan M. Johnson

Date:

10/13/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 140,481	\$ 31,280	\$ 239,456	\$ 151,327	\$ 562,544	Total SE Expenditures (include transfers out)	\$ 549,399	\$ 21,012		
						Required MOE - Local	\$ 148,548	Total Ending FY09 Fund Balance		
						Allowable Transfer Out	\$ -		\$ 21,012	
						Federal	\$ 140,481	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Trans-Out/Interest	\$ 2,779	\$ -	\$ -	
						Add'l Local Funds	\$ 239,456			
						Federal Impact Aid	\$ 18,135			
						Interest Transfer Out				
						Fund Balance - Local				
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 148,548	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 222,441	\$ 32,230	\$ 208,795	\$ 167,358	\$ 630,824	Total SE Expenditures (include transfers out)	\$ 630,249	\$ 21,587	\$ -
						Required MOE - Local	\$ 151,327	Total Ending FY10 Fund Balance	
						Allowable Transfer Out			\$ 21,587
						Federal	\$ 222,441	Calculated Fund Balance	
						Trans-Out/Interest	\$ 16,031		\$ 21,587
						Add'l Local Funds	\$ 208,795		
						Federal Impact Aid	\$ 31,655		
						Interest Transfer Out			
						Fund Balance - Local			
						Fund Balance - State			
						Fund Balance - Impact Aid			
						Balance Remaining	\$ -		
*Sum of ALL local dollars expended in FY09					\$ 151,327	FY09 MOE*			
Maximum Allowable Transfer Out:					\$ 58,807				

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 151,327	\$ 390,783	\$ 2,402	\$ 6,203	December 2008 Child Count
FY10	\$ 167,358	\$ 376,153	\$ 2,656	\$ 5,971	December 2009 Child Count	63

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Arlington 38-1 District Official: Brian Sampson, Business Manager Date: 12/16/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 59,213	\$ -	\$ 85,112	\$ 226,087	\$ 370,412	Total SE Expenditures (include transfers out)	\$ 362,700	\$ -	\$ 20,445	\$ 80,094
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 189,419	Total Ending FY09 Fund Balance	\$ 100,539		
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: \$ -					FY08 MOE*	Federal	\$ 59,213	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
					Trans-Out/Interest	Local	\$ -	\$ -	\$ -	\$ -
					Add'l Local Funds	State	\$ 85,112			
					Federal Impact Aid		\$ -			
					Interest Transfer Out		\$ -			
					Fund Balance - Local		\$ -			
					Fund Balance - State		\$ 28,956			
					Fund Balance - Impact Aid		\$ -			
					Balance Remaining		\$ -			

FY10	\$ 105,037	\$ -	\$ 54,420	\$ 266,578	\$ 426,035	Total SE Expenditures (include transfers out)	\$ 386,436	\$ -	\$ 20,445	\$ 119,693
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 153,820	Total Ending FY10 Fund Balance	\$ 140,138		
					Allowable Transfer Out	\$ 35,599	Calculated Fund Balance	\$ 140,138		
Maximum Allowable Transfer Out: \$ 35,599					FY09 MOE*	Federal	\$ 105,037	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
					Trans-Out/Interest	Local	\$ 37,560			
					Add'l Local Funds	State	\$ 54,420	Note =H21+H22+H24+H27 can not be greater than local current revenue		
					Federal Impact Aid		\$ -			
					Interest Transfer Out		\$ -	\$ 226,979		
					Fund Balance - Local		\$ -			
					Fund Balance - State		\$ -			
					Fund Balance - Impact Aid		\$ -			
					Balance Remaining		\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 189,419	\$ 303,487	\$ 4,620	\$ 7,402	December 2008 Child Count
FY10	\$ 226,979	\$ 281,399	\$ 5,973	\$ 7,405	December 2009 Child Count	38

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
------------	-----------	------------	------------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Armour 21-1

District Official:

Chareen Gerber

Date:

12/16/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 35,766	\$ -	\$ 57,203	\$ 117,293	\$ 210,262	Total SE Expenditures (include transfers out)	\$ 159,377	\$ -	\$ 47,541	\$ 47,580
						Required MOE - Local	\$ 103,552	Total Ending FY09 Fund Balance		\$ 95,121
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 35,766			
						Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 20,059			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 110,027	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 59,267	\$ -	\$ 7,568	\$ 86,977	\$ 153,812	Total SE Expenditures (include transfers out)	\$ 177,534	\$ -	\$ 40,394	\$ 31,005
						Required MOE - Local	\$ 68,533	Total Ending FY10 Fund Balance		\$ 71,399
						Allowable Transfer Out	\$ 18,444	Calculated Fund Balance		\$ 71,399
						Federal	\$ 59,267	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ -			
						Add'l Local Funds	\$ 7,568	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ 16,575			
						Fund Balance - State	\$ 7,147			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
										\$ 86,977
*Sum of ALL local dollars expended in FY09					\$ 103,552	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 18,444					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 103,552	\$ 123,611	\$ 6,472	\$ 7,726	December 2008 Child Count	16
FY10	\$ 103,552	\$ 118,267	\$ 5,450	\$ 6,225	December 2009 Child Count	19

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>
------------	-----------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Avon 4-1 District Official: Jay Weber Date: 12/20/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 56,921	\$ -	\$ 4,092	\$ 141,812	\$ 202,825	Total SE Expenditures (include transfers out)	\$ 202,316	\$ -	\$ -	\$ 50,634	
*Sum of ALL local dollars expended in FY08					\$ 130,575	FY08 MOE*	Required MOE - Local	\$ 130,575	Total Ending FY09 Fund Balance		\$ 50,634
							Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -							Federal	\$ 56,921	\$ -	\$ -	\$ -
							Trans-Out/Interest	\$ 10,728			
					\$ 11,237	Add'l Local Funds	State	\$ 4,092			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 104,756	\$ -	\$ 7,276	\$ 147,788	\$ 259,820	Total SE Expenditures (include transfers out)	\$ 251,016	\$ -	\$ 7,276	\$ 52,162	
*Sum of ALL local dollars expended in FY09					\$ 141,303	FY09 MOE*	Required MOE - Local	\$ 118,114	Total Ending FY10 Fund Balance		\$ 59,438
							Allowable Transfer Out	\$ 28,146	Calculated Fund Balance		\$ 59,438
Maximum Allowable Transfer Out: \$ 27,676							Federal	\$ 104,756	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
							Trans-Out/Interest				Note =H21+H22+H24+H27 can not be greater than local current revenue
					\$ 6,485	Add'l Local Funds	State				
							Federal Impact Aid				
							Interest Transfer Out				
							Fund Balance - Local				
							Fund Balance - State				
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 141,303	\$ 145,395	\$ 6,729	\$ 6,924	December 2008 Child Count
FY10	\$ 146,260	\$ 146,260	\$ 5,850	\$ 5,850	December 2009 Child Count	25

Pass MOE Requirement: 

Yes	Yes	No	No
-----	-----	----	----

 (District meets MOE if "Yes" in any one category)

- Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.
- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
  - 2  A decrease in the enrollment of children with disabilities.
  - 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Baltic 49-1 District Official: Marsha Polzin Date: 10/13/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 70,281	\$ -	\$ 201,321	\$ 228,558	\$ 500,160	Total SE Expenditures (include transfers out)	\$ 502,999	\$ -	\$ 6,056	\$ -
*Sum of ALL local dollars expended in FY08						Required MOE - Local	\$ 177,769	Total Ending FY09 Fund Balance		\$ 6,056
						Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: <input type="text" value="\$ -"/>					\$ 177,769	FY08 MOE*	\$ 70,281	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div> <div style="border: 1px solid black; padding: 5px;">                     Note =H22+H23+H25+H28+H29 can not be greater than local current                 </div>		
					\$ 35,163	Medicaid Direct Reimburse	\$ 15,626			
	Trans-Out/Interest	\$ 201,321								
\$ 15,626	Add'l Local Funds	\$ -								
	Federal Impact Aid	\$ -								
	Interest Transfer Out	\$ -								
	Medicaid Direct Reimburse	\$ 35,163								
	Fund Balance - Local	\$ -								
	Fund Balance - State	\$ 2,839								
	Fund Balance - Impact Aid	\$ -								
	Balance Remaining	\$ -								
FY10	\$ 174,080	\$ -	\$ 118,024	\$ 220,638	\$ 512,742	Total SE Expenditures (include transfers out)	\$ 510,449	\$ -	\$ 8,348	\$ -
*Sum of ALL local dollars expended in FY09						Required MOE - Local	\$ 193,395	Total Ending FY10 Fund Balance		\$ 8,348
						Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: <input type="text" value="\$ 49,859"/>					\$ 193,395	FY09 MOE*	\$ 174,080	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">                     Calculated Fund Balance                 </div> <div style="border: 1px solid black; padding: 5px;">                     \$ 8,349                 </div>		
					\$ 14,202	Medicaid Direct Reimburse	\$ 13,041			
	Trans-Out/Interest	\$ 115,731								
\$ 13,041	Add'l Local Funds	\$ -								
	Federal Impact Aid	\$ -								
	Interest Transfer Out	\$ -								
	Medicaid Direct Reimburse	\$ 14,202								
	Fund Balance - Local	\$ -								
	Fund Balance - State	\$ -								
	Fund Balance - Impact Aid	\$ -								
	Balance Remaining	\$ (0)								

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count	
FY09	\$ 193,395	\$ 397,555	\$ 3,516	\$ 7,228	December 2008 Child Count
FY10	\$ 206,436	\$ 322,167	\$ 3,499	\$ 5,460	December 2009 Child Count

Pass MOE Requirement: 

Yes	No	No	No
-----	----	----	----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Belle Fourche 9-1

District Official:

Susan L. Proefrock

Date:

10/22/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 264,202	\$ -	\$ 694,752	\$ 497,382	\$ 1,456,336	Total SE Expenditures (include transfers out)	\$ 1,505,655	\$ -	\$ 135,963	\$ -
*Sum of ALL local dollars expended in FY08						Required MOE - Local	\$ 470,372	Total Ending FY09 Fund Balance		
						Allowable Transfer Out	\$ -	\$ 135,963		
Maximum Allowable Transfer Out: \$ -						Federal	\$ 264,202	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Trans-Out/Interest	\$ 27,011			
						Add'l Local Funds	\$ 694,752	\$ -		

FY10	\$ 468,563	\$ -	\$ 669,166	\$ 598,223	\$ 1,735,952	Total SE Expenditures (include transfers out)	\$ 1,501,751	\$ -	\$ 322,129	\$ 48,035
*Sum of ALL local dollars expended in FY09						Required MOE - Local	\$ 497,383	Total Ending FY10 Fund Balance		
						Allowable Transfer Out	\$ -	\$ 370,164		
Maximum Allowable Transfer Out: \$ 173,205						Federal	\$ 468,563	Calculated Fund Balance		
						Trans-Out/Interest	\$ 52,805	\$ 370,164		
						Add'l Local Funds	\$ 483,000	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 497,383	\$ 1,241,453	\$ 2,475	\$ 6,176	December 2008 Child Count
FY10	\$ 550,188	\$ 1,033,188	\$ 3,006	\$ 5,646	December 2009 Child Count	183

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Bennett County 3-1

District Official:

Jolene/Karen

Date:

03/03/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 162,915	\$ 47,185	\$ 195,076	\$ 197,582	\$ 602,758	Total SE Expenditures (include transfers out)	\$ 653,418	\$ -	\$ (42,013)	\$ -
*Sum of ALL local dollars expended in FY08					Required MOE - Local Allowable Transfer Out		Total Ending FY09 Fund Balance		\$ (42,013)	
Maximum Allowable Transfer Out:					\$ -		Federal		\$ 162,915	
Medicaid Direct Reimburse					Local		\$ 19,334		State	
Add'l Local Funds					Federal Impact Aid		\$ 47,185		Interest Transfer Out	
Medicaid Direct Reimburse					Local		\$ 342		Fund Balance - Local	
Fund Balance - State					\$ 41,671		Fund Balance - State		\$ 41,671	
Fund Balance - Impact Aid					\$ 8,989		Fund Balance - Impact Aid		\$ 8,989	
Balance Remaining					\$ -		Balance Remaining		\$ -	

FY10	\$ 230,091	\$ 204,035	\$ 186,165	\$ 193,723	\$ 814,014	Total SE Expenditures (include transfers out)	\$ 705,004	\$ 70,514	\$ -	\$ (3,517)
*Sum of ALL local dollars expended in FY09					Required MOE - Local Allowable Transfer Out		Total Ending FY10 Fund Balance		\$ 66,997	
Maximum Allowable Transfer Out:					\$ 49,859		Federal		\$ 230,091	
Medicaid Direct Reimburse					Local		\$ 144,152		Calculated Fund Balance	
Add'l Local Funds					Federal Impact Aid		\$ 133,521		Note =H22+H23+H25+H28+H29 can not be greater than local current	
Medicaid Direct Reimburse					Local		\$ -		\$ 193,723	
Fund Balance - Local					\$ 3,517		Fund Balance - Local		\$ 3,517	
Fund Balance - State					\$ -		Fund Balance - State		\$ -	
Fund Balance - Impact Aid					\$ -		Fund Balance - Impact Aid		\$ -	
Balance Remaining					\$ -		Balance Remaining		\$ -	

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 197,240	\$ 433,987	\$ 2,562	\$ 5,636	December 2008 Child Count	77
FY10	\$ 197,240	\$ 341,392	\$ 2,376	\$ 4,113	December 2009 Child Count	83

Pass MOE Requirement:

Yes	No	No	No
\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Shortfall:

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Beresford 61-2

District Official:

Jared Olson

Date:

12/06/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 132,496	\$ -	\$ 15,659	\$ 493,795	\$ 641,950	Total SE Expenditures (include transfers out)	\$ 809,879	\$ -	\$ 58,703	\$ 41,092
						Required MOE - Local	\$ 487,892	Total Ending FY09 Fund Balance		\$ 99,795
						Allowable Transfer Out	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 556,582	FY08 MOE*	Federal	\$ 132,496	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
					\$ 5,903	Trans-Out/Interest	Local	\$ -	\$ -	\$ 58,703
					\$ (68,690)	Add'l Local Funds	State	\$ 15,659		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ 5,903			
						Fund Balance - Local	\$ 68,883			
						Fund Balance - State	\$ 99,046			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 285,633	\$ -	\$ 90,810	\$ 480,488	\$ 856,931	Total SE Expenditures (include transfers out)	\$ 982,001	\$ -	\$ -	\$ 29,604
						Required MOE - Local	\$ 404,327	Total Ending FY10 Fund Balance		\$ 29,604
						Allowable Transfer Out	\$ 75,700	Calculated Fund Balance		\$ 29,604
*Sum of ALL local dollars expended in FY09					\$ 556,775	FY09 MOE*	Federal	\$ 285,633		
					\$ 461	Trans-Out/Interest	Local			
					\$ (76,748)	Add'l Local Funds	State	\$ 90,810		
Maximum Allowable Transfer Out:					\$ 76,047	Federal Impact Aid				
						Interest Transfer Out	\$ 461			
						Fund Balance - Local	\$ 66,367			
						Fund Balance - State	\$ 58,703			
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 556,775	\$ 671,480	\$ 6,052	\$ 7,299	December 2008 Child Count
FY10	\$ 546,394	\$ 695,907	\$ 5,939	\$ 7,564	December 2009 Child Count	92

Pass MOE Requirement:

No	Yes	No	Yes
No	Yes	No	Yes

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Big Stone City 25-1

District Official:

Christopher J Folk

Date:

11/15/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues		State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)									
FY09	\$ 18,977	\$ -	\$ 3,491	\$ 55,432	\$ 77,900	Total SE Expenditures (include transfers out)	\$ 79,290	\$ -	\$ 22,472	\$ -
					Required MOE - Local	\$ 54,894	Total Ending FY09 Fund Balance		\$ 22,472	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 18,977				
*Sum of ALL local dollars expended in FY08					\$ 54,894	FY08 MOE*	Federal	\$ 18,977		
					\$ -	Trans-Out/Interest	Local	\$ 538	\$ -	\$ -
					\$ 538	Add'l Local Funds	State	\$ 3,491		
Maximum Allowable Transfer Out:					\$ -		Federal Impact Aid	\$ -		
							Interest Transfer Out	\$ -		
							Fund Balance - Local	\$ 788		
							Fund Balance - State	\$ 602		
							Fund Balance - Impact Aid	\$ -		
							Balance Remaining	\$ -		
FY10	\$ 23,930	\$ -	\$ 22,563	\$ 80,482	\$ 126,975	Total SE Expenditures (include transfers out)	\$ 96,919	\$ -	\$ 28,266	\$ 24,262
					Required MOE - Local	\$ 56,220	Total Ending FY10 Fund Balance		\$ 52,528	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 52,528	
*Sum of ALL local dollars expended in FY09					\$ 56,220	FY09 MOE*	Federal	\$ 23,930		
					\$ -	Trans-Out/Interest	Local	\$ -		
					\$ 24,262	Add'l Local Funds	State	\$ 16,769		
Maximum Allowable Transfer Out:					\$ 12,194		Federal Impact Aid	\$ -		
							Interest Transfer Out	\$ -		
							Fund Balance - Local	\$ -		
							Fund Balance - State	\$ -		
							Fund Balance - Impact Aid	\$ -		
							Balance Remaining	\$ -		

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note = H21+H22+H24+H27 can not be greater than local current revenue

\$ 56,220

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 56,220	\$ 60,313	\$ 7,028	\$ 7,539	December 2008 Child Count	8
FY10	\$ 56,220	\$ 72,989	\$ 4,685	\$ 6,082	December 2009 Child Count	12

Pass MOE Requirement: 

Yes	Yes	No	No
-----	-----	----	----

 (District meets MOE if "Yes" in any one category)

- Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.
- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
  - 2  A decrease in the enrollment of children with disabilities.
  - 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Bison 52-1 District Official: Bonnie Crow Date: 04/08/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 36,673	\$ -	\$ -	\$ 162,905	\$ 199,578	Total SE Expenditures (include transfers out)	\$ 250,076	\$ -	\$ -	\$ 109,307
*Sum of ALL local dollars expended in FY08  \$ 167,177 FY08 MOE* \$ - Medicaid Direct Reimburse Trans-Out/Interest \$ (4,272) Add'l Local Funds  Maximum Allowable Transfer Out: \$ -					Required MOE - Local	\$ 162,905	Total Ending FY09 Fund Balance		\$ 109,307	
					Allowable Transfer Out	\$ -				
					Federal	\$ 36,673				
					Local	\$ -				
					State	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Medicaid Direct Reimburse	\$ -				
					Fund Balance - Local	\$ 50,498				
					Fund Balance - State	\$ -				
Fund Balance - Impact Aid	\$ -									
Balance Remaining	\$ -									

FY10	\$ 51,412	\$ -	\$ -	\$ 173,976	\$ 225,388	Total SE Expenditures (include transfers out)	\$ 225,499	\$ -	\$ -	\$ 109,196
*Sum of ALL local dollars expended in FY09  \$ 162,905 FY09 MOE* \$ 3,576 Medicaid Direct Reimburse Trans-Out/Interest \$ 7,495 Add'l Local Funds  Maximum Allowable Transfer Out: \$ 49,859					Required MOE - Local	\$ 162,905	Total Ending FY10 Fund Balance		\$ 109,196	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 109,196	
					Federal	\$ 51,412				
					Local	\$ 7,495				
					State	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Medicaid Direct Reimburse	\$ 3,576				
					Fund Balance - Local	\$ 111				
					Fund Balance - State	\$ -				
Fund Balance - Impact Aid	\$ -									
Balance Remaining	\$ -									

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 213,403	\$ 213,403	\$ 13,338	\$ 13,338	December 2008 Child Count	16
FY10	\$ 170,511	\$ 170,511	\$ 8,120	\$ 8,120	December 2009 Child Count	21

Pass MOE Requirement: 

No	No	No	No
----	----	----	----

 (District meets MOE if "Yes" in any one category)

Shortfall:	\$ 42,892	\$ 42,892	\$ 5,218	\$ 5,218
------------	-----------	-----------	----------	----------

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- |   |   |   |
|---|---|---|
| 1 | X | The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.  |
| 2 |   | A decrease in the enrollment of children with disabilities.   |
| 3 | X | The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education. |

## Maintenance of Effort - Special Education

School District Name:

Bon Homme 4-2

District Official:

Dennis L. Povondra

Date:

12/03/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
	IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share
FY09	\$ 162,534	\$ -	\$ 382,650	\$ 313,908	\$ 859,092	Total SE Expenditures (include transfers out)	\$ 851,637	\$ -	\$ 30,953	\$ -
						Required MOE - Local	\$ 310,512	Total Ending FY09 Fund Balance		\$ 30,953
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 162,534			
						Trans-Out/Interest	\$ 3,396	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 375,195			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 310,512	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 310,989	\$ -	\$ 257,726	\$ 318,876	\$ 887,591	Total SE Expenditures (include transfers out)	\$ 864,451	\$ -	\$ 30,953	\$ 23,140
						Required MOE - Local	\$ 295,736	Total Ending FY10 Fund Balance		\$ 54,093
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 54,093
						Federal	\$ 310,989	This cell will automatically calculate ending FY10 FB based on beginning FY + total revenues - total expenditures.		
						Trans-Out/Interest	\$ -			
						Add'l Local Funds	\$ 257,726	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			\$ 295,736
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ 0			
*Sum of ALL local dollars expended in FY09					\$ 313,908	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 71,189					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 313,908	\$ 689,103	\$ 3,270	\$ 7,178	December 2008 Child Count
FY10	\$ 295,736	\$ 553,462	\$ 3,479	\$ 6,511	December 2009 Child Count	85

Pass MOE Requirement:

<b>No</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
-----------	-----------	------------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Bowdle 52-1

District Official:

Catherine Blumhardt

Date:

11/16/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 26,995	\$ -	\$ -	\$ 125,502	\$ 152,497	Total SE Expenditures (include transfers out)	\$ 142,967	\$ -	\$ -	\$ 22,727
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 87,736	Total Ending FY09 Fund Balance		\$ 22,727	
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: <input type="text" value="\$ -"/>					Federal	\$ 26,995	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.  Note =H22+H23+H25+H28+H29 can not be greater than local current <input type="text" value="\$ 106,934"/>			
					\$ 87,736	FY08 MOE*				
\$ 5,235	Medicaid Direct Reimburse	\$ 22,914								
\$ 87	Trans-Out/Interest	\$ -								
\$ 32,444	Add'l Local Funds	\$ -								
	Federal Impact Aid	\$ -								
	Interest Transfer Out	\$ 87								
	Medicaid Direct Reimburse	\$ 5,235								
	Fund Balance - Local	\$ -								
	Fund Balance - State	\$ -								
	Fund Balance - Impact Aid	\$ -								
	Balance Remaining	\$ -								

FY10	\$ 44,999	\$ -	\$ -	\$ 133,537	\$ 178,536	Total SE Expenditures (include transfers out)	\$ 151,933	\$ -	\$ -	\$ 49,330
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 88,279	Total Ending FY10 Fund Balance		\$ 49,330	
					Allowable Transfer Out	\$ 16,475				
Maximum Allowable Transfer Out: <input type="text" value="\$ 49,859"/>					Federal	\$ 44,999	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.  Note =H22+H23+H25+H28+H29 can not be greater than local current <input type="text" value="\$ 106,934"/>			
					\$ 110,650	FY09 MOE*				
\$ 1,721	Medicaid Direct Reimburse	\$ -								
\$ 459	Trans-Out/Interest	\$ -								
\$ 20,707	Add'l Local Funds	\$ -								
	Federal Impact Aid	\$ -								
	Interest Transfer Out	\$ 459								
	Medicaid Direct Reimburse	\$ 1,721								
	Fund Balance - Local	\$ -								
	Fund Balance - State	\$ -								
	Fund Balance - Impact Aid	\$ -								
	Balance Remaining	\$ -								

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 110,650	\$ 110,650	\$ 5,269	\$ 5,269	December 2008 Child Count	21
FY10	\$ 104,754	\$ 104,754	\$ 4,988	\$ 4,988	December 2009 Child Count	21

Pass MOE Requirement: 

No	No	No	No
----	----	----	----

 (District meets MOE if "Yes" in any one category)

Shortfall: 

\$ 5,896	\$ 5,896	\$ 281	\$ 281
----------	----------	--------	--------

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- |   |   |   |
|---|---|---|
| 1 |   | The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.  |
| 2 |   | A decrease in the enrollment of children with disabilities.   |
| 3 | X | The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education. |

## Maintenance of Effort - Special Education

School District Name: Brandon Valley 49-2 District Official: Paul Lundberg Date: 10/13/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 472,773	\$ -	\$ 1,021,194	\$ 1,418,017	\$ 2,911,984	Total SE Expenditures (include transfers out)	\$ 2,829,902	\$ -	\$ 731,834	\$ -
						Required MOE - Local	\$ 1,309,386	Total Ending FY09 Fund Balance		\$ 731,834
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 472,773			
						Trans-Out/Interest	\$ 108,631	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 939,112			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 1,309,386	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 908,488	\$ -	\$ 968,876	\$ 1,691,383	\$ 3,568,747	Total SE Expenditures (include transfers out)	\$ 3,497,977	\$ -	\$ 731,834	\$ 70,770
						Required MOE - Local	\$ 1,239,017	Total Ending FY10 Fund Balance		\$ 802,604
						Allowable Transfer Out	\$ 179,000	Calculated Fund Balance		\$ 802,604
						Federal	\$ 908,488	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Interest Trans-Out	\$ 202,596			
						Add'l Local Funds	\$ 968,876	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -	\$ 1,620,613		
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 1,418,017	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 356,207					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 1,418,017	\$ 2,357,129	\$ 4,377	\$ 7,275	December 2008 Child Count	324
FY10	\$ 1,620,613	\$ 2,589,489	\$ 4,809	\$ 7,684	December 2009 Child Count	337

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Bridgewater 43-6 District Official: Lori Jansen Date: 12/14/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 39,042	\$ -	\$ -	\$ 150,630	\$ 189,672	Total SE Expenditures (include transfers out)	\$ 159,619	\$ -	\$ -	\$ 212,234	
*Sum of ALL local dollars expended in FY08					\$ 106,065	FY08 MOE*	Required MOE - Local	\$ 106,065	Total Ending FY09 Fund Balance		\$ 212,234
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 44,565	Add'l Local Funds	Federal	\$ 39,042	\$ -	\$ -	\$ -
							Local	\$ 14,512			
						State	\$ -				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 78,136	\$ -	\$ -	\$ 163,531	\$ 241,667	Total SE Expenditures (include transfers out)	\$ 200,490	\$ -	\$ -	\$ 253,411	
*Sum of ALL local dollars expended in FY09					\$ 120,577	FY09 MOE*	Required MOE - Local	\$ 102,049	Total Ending FY10 Fund Balance		\$ 253,411
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 18,528	Calculated Fund Balance		\$ 253,411
Maximum Allowable Transfer Out: \$ 18,612					\$ 42,954	Add'l Local Funds	Federal	\$ 78,136	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 1,777			
						State	\$ -	<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>			
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -	\$ 122,354			
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 120,577	\$ 120,577	\$ 5,481	\$ 5,481	December 2008 Child Count	22
FY10	\$ 122,354	\$ 122,354	\$ 7,647	\$ 7,647	December 2009 Child Count	16

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Britton-Hecla 45-4

District Official:

Linda Bosse

Date:

12/14/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 109,763	\$ -	\$ -	\$ 486,332	\$ 596,095	Total SE Expenditures (include transfers out)	\$ 488,355	\$ -	\$ 6,823	\$ 163,863
					Required MOE - Local	\$ 375,592	Total Ending FY09 Fund Balance		\$ 170,686	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 109,763				
*Sum of ALL local dollars expended in FY08					\$ 391,924	Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -
					\$ 94,408	Add'l Local Funds	\$ -			
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ 3,000				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 126,203	\$ -	\$ -	\$ 448,194	\$ 574,397	Total SE Expenditures (include transfers out)	\$ 502,955	\$ -	\$ 6,823	\$ 235,305
					Required MOE - Local	\$ 315,691	Total Ending FY10 Fund Balance		\$ 242,128	
					Allowable Transfer Out	\$ 61,061	Calculated Fund Balance		\$ 242,128	
*Sum of ALL local dollars expended in FY09					\$ 375,592	FY09 MOE*	Federal	\$ 126,203	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.	
					\$ -	Trans-Out/Interest	Local			
					\$ 72,602	Add'l Local Funds	State		Note =H21+H22+H24+H27 can not be greater than local current revenue	
Maximum Allowable Transfer Out:					\$ 61,061	Federal Impact Aid				
					Interest Transfer Out					
					Fund Balance - Local					
					Fund Balance - State					
					Fund Balance - Impact Aid					
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 375,592	\$ 378,592	\$ 7,512	\$ 7,572	December 2008 Child Count	50
FY10	\$ 376,752	\$ 376,752	\$ 6,496	\$ 6,496	December 2009 Child Count	58

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>
------------	-----------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Brookings 5-1

District Official:

Brian Lueders

Date:

11/30/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 539,370	\$ -	\$ 978,532	\$ 1,538,289	\$ 3,056,191	Total SE Expenditures (include transfers out)	\$ 2,919,046	\$ -	\$ 232,465	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 1,439,667	FY08 MOE*	Required MOE - Local	\$ 1,439,667	Total Ending FY09 Fund Balance		\$ 232,465
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 98,622	Add'l Local Funds	Federal	\$ 539,370	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ 98,622	\$ -	\$ -	\$ -
							State	\$ 841,387			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 815,440	\$ -	\$ 839,957	\$ 1,645,407	\$ 3,300,804	Total SE Expenditures (include transfers out)	\$ 3,427,739	\$ -	\$ 105,530	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 1,538,289	FY09 MOE*	Required MOE - Local	\$ 1,486,441	Total Ending FY10 Fund Balance		\$ 105,530
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 51,848	Calculated Fund Balance		\$ 105,530
Maximum Allowable Transfer Out: \$ 330,594					\$ 107,118	Add'l Local Funds	Federal	\$ 815,440	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 107,118			
							State	\$ 839,957	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 126,935			
							Fund Balance - Impact Aid	\$ -	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     \$ 1,645,407                 </div>		
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 1,538,289	\$ 2,379,676	\$ 3,865	\$ 5,979	December 2008 Child Count	398
FY10	\$ 1,645,407	\$ 2,612,299	\$ 4,471	\$ 7,099	December 2009 Child Count	368

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Burke 26-2 District Official: Burke School District 26-2 Date: 11/30/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 43,495	\$ -	\$ 84,718	\$ 168,409	\$ 296,622	Total SE Expenditures (include transfers out)	\$ 318,218	\$ -	\$ (19,632)	\$ -
						Required MOE - Local	\$ 162,021	Total Ending FY09 Fund Balance		\$ (19,632)
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 43,495			
						Trans-Out/Interest	\$ 6,388	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 84,718			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 21,596			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 162,021	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 74,468	\$ -	\$ 73,225	\$ 180,073	\$ 327,766	Total SE Expenditures (include transfers out)	\$ 284,193	\$ -	\$ 23,941	\$ -
						Required MOE - Local	\$ 168,409	Total Ending FY10 Fund Balance		\$ 23,941
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 23,941
						Federal	\$ 74,468	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ 11,664			
						Add'l Local Funds	\$ 29,652	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 168,409	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 24,369					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 168,409	\$ 274,723	\$ 6,477	\$ 10,566	December 2008 Child Count
FY10	\$ 180,073	\$ 209,725	\$ 6,926	\$ 8,066	December 2009 Child Count	26

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Canistota 43-1

District Official:

Lori Jansen

Date:

12/14/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 53,403	\$ -	\$ 111,786	\$ 150,707	\$ 315,896	Total SE Expenditures (include transfers out)	\$ 313,736	\$ -	\$ 15,337	\$ -
						Required MOE - Local	\$ 150,409	Total Ending FY09 Fund Balance		\$ 15,337
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 53,403			
						Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 96,295			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ 13,629			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 150,409	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 112,100	\$ -	\$ 104,829	\$ 167,873	\$ 384,802	Total SE Expenditures (include transfers out)	\$ 385,568	\$ -	\$ 14,571	\$ (0)
						Required MOE - Local	\$ 164,038	Total Ending FY10 Fund Balance		\$ 14,571
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 14,571
						Federal	\$ 112,100	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ 3,835			
						Add'l Local Funds	\$ 104,829	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			\$ 167,873
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 766			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ (0)			
*Sum of ALL local dollars expended in FY09					\$ 164,038	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 28,104					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 164,038	\$ 260,333	\$ 3,566	\$ 5,659	December 2008 Child Count	46
FY10	\$ 167,873	\$ 273,468	\$ 4,418	\$ 7,197	December 2009 Child Count	38

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Canton 41-1

District Official:

Nancy Thompson

Date:

10/07/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 208,170	\$ -	\$ 342,120	\$ 633,063	\$ 1,183,353	Total SE Expenditures (include transfers out)	\$ 1,221,379	\$ -	\$ 36,585	\$ -
						Required MOE - Local	\$ 582,770	Total Ending FY09 Fund Balance		\$ 36,596
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 208,170			
						Trans-Out/Interest	\$ 50,293	\$ -	\$ 36,596	
						Add'l Local Funds	\$ 342,120			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 38,026			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 582,770	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 426,565	\$ -	\$ 158,933	\$ 681,960	\$ 1,267,458	Total SE Expenditures (include transfers out)	\$ 1,220,809	\$ -	\$ 83,245	\$ -
						Required MOE - Local	\$ 633,063	Total Ending FY10 Fund Balance		\$ 83,245
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 83,245
						Federal	\$ 426,565	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ 48,897			
						Add'l Local Funds	\$ 112,284	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			\$ 681,960
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 633,063	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 104,757					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 633,063	\$ 1,013,209	\$ 5,232	\$ 8,374	December 2008 Child Count
FY10	\$ 681,960	\$ 794,244	\$ 5,636	\$ 6,564	December 2009 Child Count	121

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Castlewood 28-1

District Official:

Dawn Wiersma

Date:

10/21/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 63,540	\$ -	\$ 276,185	\$ 164,584	\$ 504,309	Total SE Expenditures (include transfers out)	\$ 477,286	\$ -	\$ 38,310	\$ -
					Required MOE - Local	\$ 158,339	Total Ending FY09 Fund Balance		\$ 38,310	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 63,540				
*Sum of ALL local dollars expended in FY08					\$ 158,339	FY08 MOE*	Federal	\$ 63,540		
					\$ -	Trans-Out/Interest	Local	\$ 6,245	\$ -	\$ -
					\$ 6,245	Add'l Local Funds	State	\$ 249,162		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 138,762	\$ -	\$ 118,380	\$ 172,854	\$ 429,996	Total SE Expenditures (include transfers out)	\$ 398,863	\$ -	\$ 69,443	\$ -
					Required MOE - Local	\$ 164,584	Total Ending FY10 Fund Balance		\$ 69,443	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 69,443	
*Sum of ALL local dollars expended in FY09					\$ 164,584	FY09 MOE*	Federal	\$ 138,762		
					\$ -	Trans-Out/Interest	Local	\$ 8,270		
					\$ 8,270	Add'l Local Funds	State	\$ 87,247		
Maximum Allowable Transfer Out:					\$ 36,098	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 164,584	\$ 413,746	\$ 4,572	\$ 11,493	December 2008 Child Count
FY10	\$ 172,854	\$ 260,101	\$ 5,762	\$ 8,670	December 2009 Child Count	30

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Centerville 60-1 District Official: Angie Poll Date: 12/14/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 86,672	\$ -	\$ -	\$ 203,578	\$ 290,250	Total SE Expenditures (include transfers out)	\$ 275,940	\$ -	\$ -	\$ 14,310	
*Sum of ALL local dollars expended in FY08					\$ 185,076	FY08 MOE*	Required MOE - Local	\$ 185,076	Total Ending FY09 Fund Balance		\$ 14,310
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 18,502	Add'l Local Funds	Federal	\$ 86,672	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ 4,192	\$ -	\$ -	\$ -
						State	\$ -				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 92,238	\$ -	\$ -	\$ 210,444	\$ 302,682	Total SE Expenditures (include transfers out)	\$ 308,280	\$ -	\$ -	\$ 8,712	
*Sum of ALL local dollars expended in FY09					\$ 189,268	FY09 MOE*	Required MOE - Local	\$ 189,268	Total Ending FY10 Fund Balance		\$ 8,712
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 8,712
Maximum Allowable Transfer Out: \$ 29,264					\$ 21,176	Add'l Local Funds	Federal	\$ 92,238	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 21,176			
						State	\$ -		<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
						Federal Impact Aid	\$ -				\$ 210,444
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ 5,598				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 189,268	\$ 189,268	\$ 4,616	\$ 4,616	December 2008 Child Count	41
FY10	\$ 216,042	\$ 216,042	\$ 5,685	\$ 5,685	December 2009 Child Count	38

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Chamberlain 7-1 District Official: Terry Brooks - Business Manager Date: 10/26/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 224,643	\$ 43,610	\$ 827,023	\$ 492,312	\$ 1,587,588	Total SE Expenditures (include transfers out)	\$ 1,683,054	\$ -	\$ (128,997)	\$ -
						Required MOE - Local	\$ 442,215	Total Ending FY09 Fund Balance		\$ (128,997)
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 224,643			
						Trans-Out/Interest	\$ 50,097	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 827,023			
						Federal Impact Aid	\$ 43,610			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 95,466			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 442,215	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 568,860	\$ 38,394	\$ 760,493	\$ 492,827	\$ 1,860,574	Total SE Expenditures (include transfers out)	\$ 1,730,843	\$ -	\$ 734	\$ -
						Required MOE - Local	\$ 492,312	Total Ending FY10 Fund Balance		\$ 734
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 734
						Federal	\$ 568,860	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ 515			
						Add'l Local Funds	\$ 630,762	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ 38,394			
						Interest Transfer Out	\$ -			\$ 492,827
						Fund Balance - Local				
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 492,312	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 158,309					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 492,312	\$ 1,414,801	\$ 3,197	\$ 9,187	December 2008 Child Count
FY10	\$ 492,827	\$ 1,123,589	\$ 3,353	\$ 7,643	December 2009 Child Count	147

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Chester 39-1

District Official:

Kristi Lewis

Date:

10/04/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
	IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share
FY09	\$ 110,370	\$ -	\$ 98,379	\$ 261,545	\$ 470,294	Total SE Expenditures (include transfers out)	\$ 479,612	\$ -	\$ -	\$ 40,369
						Required MOE - Local	\$ 215,794	Total Ending FY09 Fund Balance		
						Allowable Transfer Out	\$ -	\$ 40,369		
						Federal	\$ 110,370	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Local	\$ 35,665	\$ -	\$ -	\$ 40,384
						State	\$ 98,379			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 19,404			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 215,794	FY08 MOE*				
					\$ -	Trans-Out/Interest				
					\$ 45,751	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 245,650	\$ -	\$ 80,509	\$ 467,078	\$ 793,237	Total SE Expenditures (include transfers out)	\$ 723,001	\$ -	\$ -	\$ 110,620
						Required MOE - Local	\$ 251,390	Total Ending FY10 Fund Balance		
						Allowable Transfer Out	\$ -	Calculated Fund Balance		
						Federal	\$ 245,650	\$ 110,620		
						Local	\$ 145,383			
						State	\$ 80,509			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ 69			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 251,459	FY09 MOE*				
					\$ 69	Trans-Out/Interest				
					\$ 215,550	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ 69,248					

This cell will automatically calculate ending FY10 FB based on beginning FY + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 251,459	\$ 369,242	\$ 6,985	\$ 10,257	December 2008 Child Count	36
FY10	\$ 396,773	\$ 477,282	\$ 8,626	\$ 10,376	December 2009 Child Count	46

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.



## Maintenance of Effort - Special Education

School District Name:

Colman-Egan 50-5

District Official:

Luann Smith

Date:

10/25/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 52,375	\$ -	\$ -	\$ 147,255	\$ 199,630	Total SE Expenditures (include transfers out)	\$ 231,031	\$ -	\$ -	\$ 62,557
					Required MOE - Local	\$ 109,080	Total Ending FY09 Fund Balance		\$ 62,557	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 52,375				
*Sum of ALL local dollars expended in FY08					\$ 109,080	FY08 MOE*	Local	\$ 36,614	\$ -	\$ -
					\$ 1,561	Trans-Out/Interest	State	\$ -		
					\$ 36,614	Add'l Local Funds	Federal Impact Aid	\$ -		
Maximum Allowable Transfer Out:					\$ -	Interest Transfer Out	\$ 1,561			
						Fund Balance - Local	\$ 19,899			
						Fund Balance - State	\$ 11,502			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 102,744	\$ -	\$ 14,140	\$ 180,042	\$ 296,926	Total SE Expenditures (include transfers out)	\$ 360,798	\$ -	\$ (1,315)	\$ -
					Required MOE - Local	\$ 143,671	Total Ending FY10 Fund Balance		\$ (1,315)	
					Allowable Transfer Out	\$ 21,645	Calculated Fund Balance		\$ (1,315)	
*Sum of ALL local dollars expended in FY09					\$ 165,593	FY09 MOE*	Federal	\$ 102,744	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>	
					\$ 277	Trans-Out/Interest	Local	\$ 14,172		
					\$ 179,765	Add'l Local Funds	State	\$ 14,140	<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>	
Maximum Allowable Transfer Out:					\$ 30,366	Federal Impact Aid				
						Interest Transfer Out	\$ 277	\$ 179,765		
						Fund Balance - Local	\$ 62,834			
						Fund Balance - State	\$ 1,315			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 165,593	\$ 177,095	\$ 4,246	\$ 4,541	December 2008 Child Count
FY10	\$ 242,322	\$ 257,777	\$ 6,549	\$ 6,967	December 2009 Child Count	37

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Colome Consolidated 59-3

District Official:

LaVonne Ring

Date:

11/30/2010

REVENUES					EXPENDITURES		FUND BALANCE		
Federal Revenues									
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share
FY09	\$ -	\$ -	\$ -	\$ -	Total SE Expenditures (include transfers out)	\$ -	\$ -	\$ -	\$ -
*Sum of ALL local dollars expended in FY08  Maximum Allowable Transfer Out: \$ -					Required MOE - Local	\$ -	Total Ending FY09 Fund Balance		\$ -
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
					Federal	\$ -			
					Local	\$ -			
				Add'l Local Funds	\$ -	\$ -	\$ -	\$ -	
				Federal Impact Aid	\$ -				
				Interest Transfer Out	\$ -				
				Fund Balance - Local	\$ -				
				Fund Balance - State	\$ -				
				Fund Balance - Impact Aid	\$ -				
				Balance Remaining	\$ -				

FY10	\$ 109,390	\$ -	\$ 26,220	\$ 162,833	\$ 298,443	Total SE Expenditures (include transfers out)	\$ 235,902	\$ -	\$ -	\$ 201,131
*Sum of ALL local dollars expended in FY09  Maximum Allowable Transfer Out: \$ 37,260					Required MOE - Local	\$ -	Total Ending FY10 Fund Balance		\$ 201,131	
					Allowable Transfer Out	\$ -	Calculated Fund Balance			
					Federal	\$ 109,390	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Local	\$ 100,292				
State	\$ 26,220									
				Add'l Local Funds	\$ -	\$ -	\$ -	\$ -		
				Federal Impact Aid	\$ -					
				Interest Transfer Out	\$ -					
				Fund Balance - Local	\$ -					
				Fund Balance - State	\$ -					
				Fund Balance - Impact Aid	\$ -					
				Balance Remaining	\$ -					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count	
FY09	\$ -	\$ -	#DIV/0!	#DIV/0!	December 2008 Child Count
FY10	\$ 100,292	\$ 126,512	\$ 4,012	\$ 5,060	December 2009 Child Count

Pass MOE Requirement: **Yes**      **Yes**      **#DIV/0!**      **#DIV/0!**      (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Corsica 21-2

District Official:

Merna Bye

Date:

10/21/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 36,396	\$ -	\$ -	\$ 165,363	\$ 201,759	Total SE Expenditures (include transfers out)	\$ 115,254	\$ -	\$ -	\$ 344,525
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 78,215	Total Ending FY09 Fund Balance		\$ 344,525	
					Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)			
Maximum Allowable Transfer Out: \$ -					Federal	\$ 36,396				
					Trans-Out/Interest	\$ -				
					Add'l Local Funds	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 643				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 67,708	\$ -	\$ -	\$ 170,310	\$ 238,018	Total SE Expenditures (include transfers out)	\$ 178,093	\$ -	\$ -	\$ 404,450
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 54,651	Total Ending FY10 Fund Balance		\$ 404,450	
					Allowable Transfer Out	\$ 23,564	Calculated Fund Balance		\$ 404,450	
Maximum Allowable Transfer Out: \$ 23,564					Federal	\$ 67,708	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Trans-Out/Interest	\$ 710				
					Add'l Local Funds	\$ -	Note -H21+H22+H24+H27 can not be greater than local current revenue		\$ 110,385	
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 710				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ 0				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 78,215	\$ 78,215	\$ 4,601	\$ 4,601	December 2008 Child Count	17
FY10	\$ 109,675	\$ 109,675	\$ 7,834	\$ 7,834	December 2009 Child Count	14

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Custer 16-1

District Official:

Lisa Fluck

Date:

12/03/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 216,417	\$ -	\$ 292,291	\$ 859,975	\$ 1,368,683	Total SE Expenditures (include transfers out)	\$ 1,489,918	\$ -	\$ 17,005	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 808,997	FY08 MOE*	Required MOE - Local	\$ 808,997	Total Ending FY09 Fund Balance		\$ 17,005
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 50,978	Add'l Local Funds	Federal	\$ 216,417			
							Local	\$ 50,978			
							State	\$ 292,291			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 121,235			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 454,463	\$ -	\$ 138,184	\$ 932,209	\$ 1,524,856	Total SE Expenditures (include transfers out)	\$ 1,538,513	\$ -	\$ 3,348	\$ (0)	
*Sum of ALL local dollars expended in FY09					\$ 859,975	FY09 MOE*	Required MOE - Local	\$ 859,975	Total Ending FY10 Fund Balance		\$ 3,348
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 3,347
Maximum Allowable Transfer Out: \$ 117,413					\$ 72,234	Add'l Local Funds	Federal	\$ 454,463	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 72,234			
							State	\$ 138,184	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 13,657			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ 0		\$ 932,209	

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 859,975	\$ 1,273,501	\$ 5,212	\$ 7,718	December 2008 Child Count
FY10	\$ 932,209	\$ 1,084,050	\$ 6,133	\$ 7,132	December 2009 Child Count	152

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Dakota Valley 61-8

District Official:

Mike Hamm

Date:

12/14/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 191,994	\$ -	\$ 115,611	\$ 629,518	\$ 937,123	Total SE Expenditures (include transfers out)	\$ 878,187	\$ -	\$ -	\$ 293,051	
*Sum of ALL local dollars expended in FY08					\$ 568,423	FY08 MOE*	Required MOE - Local	\$ 568,423	Total Ending FY09 Fund Balance		\$ 293,051
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 61,095	Add'l Local Funds	Federal	\$ 191,994	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ 2,159	\$ -	\$ -	\$ 293,051
						State	\$ 115,611				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 331,636	\$ -	\$ 51,834	\$ 659,807	\$ 1,043,277	Total SE Expenditures (include transfers out)	\$ 1,152,765	\$ -	\$ -	\$ 183,563	
*Sum of ALL local dollars expended in FY09					\$ 570,582	FY09 MOE*	Required MOE - Local	\$ 456,107	Total Ending FY10 Fund Balance		\$ 183,563
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 114,475	Calculated Fund Balance		\$ 183,563
Maximum Allowable Transfer Out: \$ 124,607					\$ 89,225	Add'l Local Funds	Federal	\$ 314,384	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 87,745			
						State	\$ 51,834	\$ 658,327			
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ 128,220				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ 0				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 570,582	\$ 686,193	\$ 4,835	\$ 5,815	December 2008 Child Count
FY10	\$ 786,547	\$ 838,381	\$ 6,555	\$ 6,987	December 2009 Child Count	120

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Dell Rapids 49-3

District Official:

Barb Littel

Date:

11/30/10

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	209,787	0	330,678	612,673	1,153,138	Total SE Expenditures (include transfers out)	1,118,817	0	286,299	0
					Required MOE - Local	562,966	Total Ending FY09 Fund Balance			286,299
					Allowable Transfer Out	0				
					Federal	209,787	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Trans-Out/Interest	49,707	0	0	0	0
					Add'l Local Funds	296,357				
					Federal Impact Aid	0				
					Interest Transfer Out	0				
					Fund Balance - Local	0				
					Fund Balance - State	0				
					Fund Balance - Impact Aid	0				
					Balance Remaining	0				
Maximum Allowable Transfer Out: <input style="width: 100px;" type="text" value="0"/>										

FY10	390,888	0	205,793	633,696	1,230,377	Total SE Expenditures (include transfers out)	1,389,156	0	127,520	0
					Required MOE - Local	502,673	Total Ending FY10 Fund Balance			127,520
					Allowable Transfer Out	110,000	Calculated Fund Balance			127,520
					Federal	390,888	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Trans-Out/Interest	21,023				
					Add'l Local Funds	205,793				
					Federal Impact Aid	0				
					Interest Transfer Out	0				
					Fund Balance - Local	0	Note =H21+H22+H24+H27 can not be greater than local current revenue			633,696
					Fund Balance - State	158,779				
					Fund Balance - Impact Aid	0				
					Balance Remaining	0				
Maximum Allowable Transfer Out: <input style="width: 100px;" type="text" value="129,853"/>										

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	612,673	909,030	4,140	6,142	December 2008 Child Count
FY10	633,696	998,268	3,864	6,087	December 2009 Child Count	164

Pass MOE Requirement: 

<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>
------------	------------	-----------	-----------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

De Smet 38-2

District Official:

Susan Purintin

Date:

12/01/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 59,127	\$ -	\$ 73,517	\$ 218,409	\$ 351,053	Total SE Expenditures (include transfers out)	\$ 360,676	\$ -	\$ 11,095	\$ 21,316
					Required MOE - Local	\$ 201,502	Total Ending FY09 Fund Balance		\$ 32,411	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 59,127				
*Sum of ALL local dollars expended in FY08					Trans-Out/Interest	\$ -	Total Ending FY10 Fund Balance		\$ 70,426	
					Add'l Local Funds	\$ 16,907	Calculated Fund Balance		\$ 70,426	
Maximum Allowable Transfer Out: \$ -					Federal Impact Aid	\$ -	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -	Note =H21+H22+H24+H27 can not be greater than local current revenue			
					Fund Balance - State	\$ 9,623				
					Fund Balance - Impact Aid	\$ -	\$ 233,134			
					Balance Remaining	\$ -				

FY10	\$ 115,692	\$ -	\$ 14,732	\$ 256,417	\$ 386,841	Total SE Expenditures (include transfers out)	\$ 348,826	\$ -	\$ 25,827	\$ 44,599
					Required MOE - Local	\$ 218,409	Total Ending FY10 Fund Balance		\$ 70,426	
					Allowable Transfer Out	\$ -	Calculated Fund Balance			\$ 70,426
*Sum of ALL local dollars expended in FY09					Federal	\$ 115,692	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Trans-Out/Interest	\$ -				
Maximum Allowable Transfer Out: \$ 34,743					Add'l Local Funds	\$ 38,008	Note =H21+H22+H24+H27 can not be greater than local current revenue			
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -	\$ 233,134			
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 218,409	\$ 301,549	\$ 6,424	\$ 8,869	December 2008 Child Count	34
FY10	\$ 233,134	\$ 233,134	\$ 6,135	\$ 6,135	December 2009 Child Count	38

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>
------------	-----------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Deubrook Area 5-6

District Official:

Kristi Andrews

Date:

02/07/2011

		REVENUES				EXPENDITURES		FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 90,965	\$ -	\$ 87,487	\$ 305,851	\$ 484,303	Total SE Expenditures (include transfers out)	\$ 475,615	\$ -	\$ -	\$ 15,757
						Required MOE - Local	\$ 261,431	Total Ending FY09 Fund Balance		\$ 15,757
						Allowable Transfer Out	\$ -			
*Sum of ALL local dollars expended in FY08						\$ 261,431	FY08 MOE*	\$ 90,965		
						\$ 7,903	Medicaid Direct Reimburse	\$ 27,418		
						\$ 411	Trans-Out/Interest	\$ 87,487		
						\$ 36,106	Add'l Local Funds	\$ -		
Maximum Allowable Transfer Out:						\$ -	Federal Impact Aid	\$ -		
						Interest Transfer Out	\$ 411			
						Medicaid Direct Reimburse	\$ 7,903			
						Fund Balance - Local				
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 146,544	\$ -	\$ -	\$ 309,825	\$ 456,369	Total SE Expenditures (include transfers out)	\$ 452,197	\$ -	\$ -	\$ 19,929
						Required MOE - Local	\$ 304,747	Total Ending FY10 Fund Balance		\$ 19,929
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 19,929
*Sum of ALL local dollars expended in FY09						\$ 288,849	FY09 MOE*	\$ 146,544		
						\$ 447	Medicaid Direct Reimburse			
						\$ 459	Trans-Out/Interest	\$ -		
						\$ 20,070	Add'l Local Funds	\$ -		
Maximum Allowable Transfer Out:						\$ 49,859	Federal Impact Aid	\$ -		
						Interest Transfer Out	\$ 459			
						Medicaid Direct Reimburse	\$ 447			
						Fund Balance - Local				
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

\$ 305,653

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 288,849	\$ 376,336	\$ 6,419	\$ 8,363	December 2008 Child Count
FY10	\$ 304,747	\$ 304,747	\$ 6,484	\$ 6,484	December 2009 Child Count	47

Pass MOE Requirement: 

Yes	No	Yes	No
-----	----	-----	----

 (District meets MOE if "Yes" in any one category)

Shortfall: 

\$ -	\$ -	\$ -	\$ -
------	------	------	------

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Deuel 19-4

District Official:

Blaine Franken

Date:

04/27/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 108,537	\$ -	\$ 113,860	\$ 387,589	\$ 609,986	Total SE Expenditures (include transfers out)	\$ 533,207	\$ -	\$ 76,779	\$ 62,881
*Sum of ALL local dollars expended in FY08					Required MOE - Local		\$ 366,364	Total Ending FY09 Fund Balance		\$ 139,660
					Allowable Transfer Out		\$ -			
Maximum Allowable Transfer Out:					Federal		\$ 108,537	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.  Note =H22+H23+H25+H28+H29 can not be greater than local current		
					Medicaid Direct Reimburse		\$ 8,329			
Trans-Out/Interest		\$ -								
Add'l Local Funds		\$ 12,896								
Federal Impact Aid		\$ -								
Interest Transfer Out		\$ -								
Medicaid Direct Reimburse		\$ 8,329								
Fund Balance - Local		\$ -								
Fund Balance - State		\$ -								
Fund Balance - Impact Aid		\$ -								
Balance Remaining		\$ -								

FY10	\$ 150,149	\$ -	\$ 2,090	\$ 428,941	\$ 581,180	Total SE Expenditures (include transfers out)	\$ 549,950	\$ -	\$ 78,869	\$ 92,021
*Sum of ALL local dollars expended in FY09					Required MOE - Local		\$ 315,225	Total Ending FY10 Fund Balance		\$ 170,890
					Allowable Transfer Out		\$ 58,240			
Maximum Allowable Transfer Out:					Federal		\$ 150,149	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.  Note =H22+H23+H25+H28+H29 can not be greater than local current		
					Medicaid Direct Reimburse		\$ 26,336			
Trans-Out/Interest		\$ -								
Add'l Local Funds		\$ 23,345								
Federal Impact Aid		\$ -								
Interest Transfer Out		\$ -								
Medicaid Direct Reimburse		\$ 26,336								
Fund Balance - Local		\$ -								
Fund Balance - State		\$ -								
Fund Balance - Impact Aid		\$ -								
Balance Remaining		\$ -								

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count	
FY09	\$ 379,260	\$ 416,341	\$ 5,746	\$ 6,308	December 2008 Child Count
FY10	\$ 373,465	\$ 373,465	\$ 5,746	\$ 5,746	December 2009 Child Count

Pass MOE Requirement:

No	No	Yes	No
No	No	Yes	No

(District meets MOE if "Yes" in any one category)

Shortfall: \$ - \$ - \$ - \$ -

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Doland 56-2

District Official:

Elisabeth (Lisa) J. Lewis

Date:

10/25/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 36,243	\$ -	\$ -	\$ 177,503	\$ 213,746	Total SE Expenditures (include transfers out)	\$ 147,855	\$ -	\$ -	\$ 379,383
						Required MOE - Local	\$ 97,110	Total Ending FY09 Fund Balance		\$ 379,383
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 36,243			
						Trans-Out/Interest	\$ 11,383	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ -			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ 3,119			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 97,110	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 39,495			\$ 99,343	\$ 138,838	Total SE Expenditures (include transfers out)	\$ 216,361	\$ -	\$ -	\$ 301,860
						Required MOE - Local	\$ 83,413	Total Ending FY10 Fund Balance		\$ 301,860
						Allowable Transfer Out	\$ 13,570	Calculated Fund Balance		\$ 301,860
						Federal	\$ 39,495	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest				
						Add'l Local Funds		Note =H21+H22+H24+H27 can not be greater than local current revenue		
						State				
						Federal Impact Aid		\$ 99,343		
						Interest Transfer Out	\$ 2,360			
						Fund Balance - Local	\$ 77,523			
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ (0)			
*Sum of ALL local dollars expended in FY09					\$ 108,493	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 19,462					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 108,493	\$ 108,493	\$ 3,875	\$ 3,875	December 2008 Child Count	28
FY10	\$ 174,506	\$ 174,506	\$ 8,310	\$ 8,310	December 2009 Child Count	21

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.



## Maintenance of Effort - Special Education

School District Name:

Dupree 64-2

District Official:

Connie Alspach, Bus. Mgr.

Date:

10/19/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 120,698	\$ 29,390	\$ 131,438	\$ 83,553	\$ 365,079	Total SE Expenditures (include transfers out)	\$ 315,567	\$ -	\$ 108,178	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 70,821	FY08 MOE*	Required MOE - Local	\$ 70,821	Total Ending FY09 Fund Balance		\$ 108,178
					\$ 2,557	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 10,175	Add'l Local Funds	Federal	\$ 120,698			
							Local	\$ 10,175			
							State	\$ 81,926			
							Federal Impact Aid	\$ 29,390			
							Interest Transfer Out	\$ 2,557			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 144,251	\$ 41,420	\$ 121,073	\$ 109,764	\$ 416,508	Total SE Expenditures (include transfers out)	\$ 420,332	\$ -	\$ 104,354	\$ 0	
*Sum of ALL local dollars expended in FY09					\$ 80,996	FY09 MOE*	Required MOE - Local	\$ 19,654	Total Ending FY10 Fund Balance		\$ 104,354
							Allowable Transfer Out	\$ 61,342	Calculated Fund Balance		\$ 104,354
Maximum Allowable Transfer Out: \$ 61,342					\$ 28,768	Add'l Local Funds	Federal	\$ 144,251	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 28,768			
							State	\$ 121,073	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
							Federal Impact Aid	\$ 41,420			
							Interest Transfer Out	\$ -			\$ 109,764
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 3,824			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ 0			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 80,996	\$ 162,922	\$ 2,382	\$ 4,792	December 2008 Child Count
FY10	\$ 109,764	\$ 234,661	\$ 2,495	\$ 5,333	December 2009 Child Count	44

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Eagle Butte School District 20-1 District Official: Keith Watt Date: 12/17/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 204,132	\$ 87,579	\$ 221,173	\$ 94,638	\$ 607,522	Total SE Expenditures (include transfers out)	\$ 686,242	\$ 590,419	\$ 54,991	\$ 89,152	
						Required MOE - Local	\$ 83,129	Total Ending FY09 Fund Balance		\$ 734,562	
						Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 83,129	FY08 MOE*	Federal	\$ 204,132	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
					\$ -	Trans-Out/Interest	Local	\$ -	\$ 590,419	\$ 54,991	\$ 89,152
					\$ 11,509	Add'l Local Funds	State	\$ 221,173			
						Federal Impact Aid	\$ 87,579				
						Interest Transfer Out	\$ -				
Maximum Allowable Transfer Out:					\$ -	Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ 90,229				
						Balance Remaining	\$ -				

FY10	\$ 392,518	\$ 92,910	\$ 210,976	\$ 103,359	\$ 799,763	Total SE Expenditures (include transfers out)	\$ 964,446	\$ 501,988	\$ 54,991	\$ 12,900
						Required MOE - Local		Total Ending FY10 Fund Balance		\$ 569,879
						Allowable Transfer Out	\$ 90,441	Calculated Fund Balance		\$ 569,879
*Sum of ALL local dollars expended in FY09					\$ 83,129	FY09 MOE*	Federal	\$ 392,518	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.	
					\$ 6,041	Trans-Out/Interest	Local	\$ 6,877		
					\$ 14,189	Add'l Local Funds	State	\$ 210,976	Note =H21+H22+H24+H27 can not be greater than local current revenue	
						Federal Impact Aid	\$ 92,910	\$ 103,359		
						Interest Transfer Out	\$ 6,041			
Maximum Allowable Transfer Out:					\$ 90,441	Fund Balance - Local	\$ 76,252			
						Fund Balance - State				
						Fund Balance - Impact Aid	\$ 88,431			
						Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 83,129	\$ 304,302	\$ 394	\$ 1,442	December 2008 Child Count
FY10	\$ 173,570	\$ 384,546	\$ 851	\$ 1,885	December 2009 Child Count	204

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Edgemont 23-1 District Official: Diane Stevens Date: 12/01/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 41,101	\$ -	\$ 67,298	\$ 130,222	\$ 238,621	Total SE Expenditures (include transfers out)	\$ 256,492	\$ -	\$ (25,608)	\$ -
						Required MOE - Local	\$ 105,605	Total Ending FY09 Fund Balance		\$ (25,608)
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 41,101			
*Sum of ALL local dollars expended in FY08					\$ 105,605	FY08 MOE*	Local	\$ 24,617	\$ -	\$ -
					\$ -	Trans-Out/Interest	State	\$ 51,074		
					\$ 24,617	Add'l Local Funds	Federal Impact Aid			
Maximum Allowable Transfer Out:					\$ -	Interest Transfer Out				
						Fund Balance - Local				
						Fund Balance - State	\$ 34,095			
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			

FY10	\$ 83,516	\$ -	\$ 72,336	\$ 134,823	\$ 290,675	Total SE Expenditures (include transfers out)	\$ 240,959	\$ -	\$ 19,507	\$ 4,601
						Required MOE - Local	\$ 130,222	Total Ending FY10 Fund Balance		\$ 24,108
						Allowable Transfer Out		Calculated Fund Balance		\$ 24,108
*Sum of ALL local dollars expended in FY09					\$ 130,222	FY09 MOE*	Federal	\$ 83,516	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.	
					\$ -	Trans-Out/Interest	Local			
					\$ 4,601	Add'l Local Funds	State	\$ 27,221	Note =H21+H22+H24+H27 can not be greater than local current revenue	
Maximum Allowable Transfer Out:					\$ 18,504	Federal Impact Aid				
						Interest Transfer Out				
						Fund Balance - Local				
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			\$ 130,222

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 130,222	\$ 215,391	\$ 5,919	\$ 9,791	December 2008 Child Count
FY10	\$ 130,222	\$ 157,443	\$ 6,201	\$ 7,497	December 2009 Child Count	21

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Edmunds Central 22-5

District Official:

Deb Swalve

Date:

03/01/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 26,408	\$ -	\$ -	\$ 234,927	\$ 261,335	Total SE Expenditures (include transfers out)	\$ 124,005	\$ -	\$ 3,089	\$ 466,927
*Sum of ALL local dollars expended in FY08					Required MOE - Local		\$ 83,632	Total Ending FY09 Fund Balance		\$ 470,016
					Allowable Transfer Out		\$ -			
Maximum Allowable Transfer Out:					Federal		\$ 26,408	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.  Note =H22+H23+H25+H28+H29 can not be greater than local current		
					Medicaid Direct Reimburse		\$ 2,884			
Trans-Out/Interest		\$ 8,514								
Add'l Local Funds		\$ 139,897								
Federal Impact Aid		\$ -								
Interest Transfer Out		\$ 8,514								
Medicaid Direct Reimburse		\$ 2,884								
Fund Balance - Local		\$ -								
Fund Balance - State		\$ -								
Fund Balance - Impact Aid		\$ -								
Balance Remaining		\$ -								

FY10	\$ 55,472	\$ -	\$ -	\$ 165,549	\$ 221,021	Total SE Expenditures (include transfers out)	\$ 157,572	\$ -	\$ 3,089	\$ 530,376
*Sum of ALL local dollars expended in FY09					Required MOE - Local		\$ 69,342	Total Ending FY10 Fund Balance		\$ 533,465
					Allowable Transfer Out		\$ 16,857			
Maximum Allowable Transfer Out:					Federal		\$ 55,472	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.  Note =H22+H23+H25+H28+H29 can not be greater than local current		
					Medicaid Direct Reimburse		\$ 3,704			
Trans-Out/Interest		\$ 12,197								
Add'l Local Funds		\$ 63,449								
Federal Impact Aid		\$ -								
Interest Transfer Out		\$ 12,197								
Medicaid Direct Reimburse		\$ 3,704								
Fund Balance - Local		\$ -								
Fund Balance - State		\$ -								
Fund Balance - Impact Aid		\$ -								
Balance Remaining		\$ -								

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 86,199	\$ 86,199	\$ 7,183	\$ 7,183	December 2008 Child Count
FY10	\$ 86,199	\$ 86,199	\$ 5,747	\$ 5,747	December 2009 Child Count	15

Pass MOE Requirement:

	Yes	Yes	No	No	(District meets MOE if "Yes" in any one category)
Shortfall:	\$ -	\$ -	\$ -	\$ -	

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Elk Mountain 16-2

District Official:

Carole J. Boos

Date:

01/18/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 3,964	\$ -	\$ -	\$ 17,333	\$ 21,297	Total SE Expenditures (include transfers out)	\$ 15,029	\$ -	\$ -	\$ 48,066
					Required MOE - Local	\$ 11,065	Total Ending FY09 Fund Balance		\$ 48,066	
					Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 23,510	FY08 MOE*	Federal	\$ 3,964	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
					\$ -	Trans-Out/Interest	Local	\$ -	\$ -	\$ 48,066
					\$ (6,177)	Add'l Local Funds	State	\$ -		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid				
						Interest Transfer Out				
						Fund Balance - Local				
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			

FY10	\$ 9,304			\$ 21,084	\$ 30,388	Total SE Expenditures (include transfers out)	\$ 22,872	\$ -	\$ -	\$ 55,582
					Required MOE - Local	\$ 11,065	Total Ending FY10 Fund Balance		\$ 55,582	
					Allowable Transfer Out		Calculated Fund Balance		\$ 55,582	
*Sum of ALL local dollars expended in FY09					\$ 11,065	FY09 MOE*	Federal	\$ 9,304		
						Trans-Out/Interest	Local	\$ 2,503		
					\$ 10,019	Add'l Local Funds	State			
Maximum Allowable Transfer Out:					\$ 2,587	Federal Impact Aid				
						Interest Transfer Out				
						Fund Balance - Local				
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ 0			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 11,065	\$ 11,065	\$ 3,688	\$ 3,688	December 2008 Child Count	3
FY10	\$ 13,568	\$ 13,568	\$ 1,938	\$ 1,938	December 2009 Child Count	7

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>
------------	------------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Elk Point-Jefferson 61-7

District Official:

Terri Chicoine

Date:

11/30/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 149,910	\$ -	\$ 116,839	\$ 399,283	\$ 666,032	Total SE Expenditures (include transfers out)	\$ 787,121	\$ -	\$ (42,996)	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 361,950	FY08 MOE*	Required MOE - Local	\$ 361,950	Total Ending FY09 Fund Balance		\$ (42,996)
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 37,333	Add'l Local Funds	Federal	\$ 149,910			
							Local	\$ 37,333			
							State	\$ 116,839			
							Federal Impact Aid	\$ -			
							Interest Transfer Out				
							Fund Balance - Local				
							Fund Balance - State	\$ 121,089			
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

FY10	\$ 299,516	\$ -	\$ 103,225	\$ 439,405	\$ 842,146	Total SE Expenditures (include transfers out)	\$ 820,057	\$ -	\$ (20,907)	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 399,283	FY09 MOE*	Required MOE - Local	\$ 399,283	Total Ending FY10 Fund Balance		\$ (20,907)
					\$ -	Trans-Out/Interest	Allowable Transfer Out		Calculated Fund Balance		\$ (20,907)
Maximum Allowable Transfer Out: \$ 86,749					\$ 40,122	Add'l Local Funds	Federal	\$ 299,516	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
							Local	\$ 40,122			Note =H21+H22+H24+H27 can not be greater than local current revenue
							State	\$ 60,229			
							Federal Impact Aid				
							Interest Transfer Out				
							Fund Balance - Local				
							Fund Balance - State	\$ 20,907			
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 399,283	\$ 637,211	\$ 5,054	\$ 8,066	December 2008 Child Count
FY10	\$ 439,405	\$ 520,541	\$ 4,993	\$ 5,915	December 2009 Child Count	88

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>
------------	-----------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Elkton 5-3 District Official: Moe Bruns Date: 09/28/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 59,961	\$ -	\$ 101,936	\$ 245,772	\$ 407,669	Total SE Expenditures (include transfers out)	\$ 438,741	\$ -	\$ 24,600	\$ -
*Sum of ALL local dollars expended in FY08						Required MOE - Local	\$ 197,490	Total Ending FY09 Fund Balance		
						Allowable Transfer Out	\$ -	\$ 24,600		
Maximum Allowable Transfer Out: \$ -						Federal	\$ 59,961	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Trans-Out/Interest	\$ -			
						Local	\$ 48,282	\$ - \$ - \$ -		
						Add'l Local Funds	\$ 48,282			
						State	\$ 101,936			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 31,072			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 148,646	\$ -	\$ 72,184	\$ 264,844	\$ 485,674	Total SE Expenditures (include transfers out)	\$ 497,772	\$ -	\$ 12,502	\$ -
*Sum of ALL local dollars expended in FY09						Required MOE - Local	\$ 245,772	Total Ending FY10 Fund Balance		
						Allowable Transfer Out	\$ -	\$ 12,502		
Maximum Allowable Transfer Out: \$ 39,755						Federal	\$ 148,646	Calculated Fund Balance		
						Trans-Out/Interest	\$ -			
						Local	\$ 19,072	\$ 12,502		
						Add'l Local Funds	\$ 19,072			
						State	\$ 72,184			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 12,098			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note = H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 245,772	\$ 378,780	\$ 7,928	\$ 12,219	December 2008 Child Count	31
FY10	\$ 264,844	\$ 349,126	\$ 7,567	\$ 9,975	December 2009 Child Count	35

Pass MOE Requirement: 

Yes	No	No	No
-----	----	----	----

 (District meets MOE if "Yes" in any one category)

- Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.
- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
  - 2  A decrease in the enrollment of children with disabilities.
  - 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Emery 30-2 District Official: Lori Jansen Date: 12/14/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 42,137	\$ -	\$ 36,582	\$ 110,190	\$ 188,909	Total SE Expenditures (include transfers out)	\$ 185,353	\$ -	\$ 9,763	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 101,741	FY08 MOE*	Required MOE - Local	\$ 101,741	Total Ending FY09 Fund Balance		\$ 9,763
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 8,449	Add'l Local Funds	Federal	\$ 42,137			
							Local	\$ 8,449			
							State	\$ 29,470			
							Federal Impact Aid	\$ -			
							Interest Transfer Out				
							Fund Balance - Local	\$ 3,556			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

FY10	\$ 88,816		\$ 116,840	\$ 205,656	Total SE Expenditures (include transfers out)	\$ 206,215	\$ -	\$ 6,110	\$ 3,094	
*Sum of ALL local dollars expended in FY09					\$ 113,746	FY09 MOE*	Required MOE - Local	\$ 91,209	Total Ending FY10 Fund Balance	\$ 9,204
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 22,537	Calculated Fund Balance	\$ 9,204
Maximum Allowable Transfer Out: \$ 22,537					\$ 3,094	Add'l Local Funds	Federal	\$ 88,816	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>	
							Local	\$ -		
							State			
							Federal Impact Aid			
							Interest Transfer Out			
							Fund Balance - Local	\$ -		
							Fund Balance - State	\$ 3,653		
							Fund Balance - Impact Aid			
							Balance Remaining	\$ (0)		

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 113,746	\$ 143,216	\$ 4,945	\$ 6,227	December 2008 Child Count
FY10	\$ 113,746	\$ 117,399	\$ 5,416	\$ 5,590	December 2009 Child Count	21

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Estelline 28-2

District Official:

Kristie Ching

Date:

03/21/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 54,858	\$ -	\$ 914	\$ 246,769	\$ 302,541	Total SE Expenditures (include transfers out)	\$ 335,818	\$ -	\$ (5,893)	\$ -
*Sum of ALL local dollars expended in FY08					Required MOE - Local Allowable Transfer Out		Total Ending FY09 Fund Balance		\$ (5,893)	
Maximum Allowable Transfer Out:					\$ -		Federal		\$ 54,858	
							Local		\$ 10,229	
					Medicaid Direct Reimburse		State		\$ 914	
					Trans-Out/Interest		Federal Impact Aid		\$ -	
					Add'l Local Funds		Interest Transfer Out		\$ -	
					Federal		Medicaid Direct Reimburse		\$ 18,423	
					Federal		Fund Balance - Local			
					Medicaid Direct Reimburse		Fund Balance - State		\$ 33,277	
					Federal		Fund Balance - Impact Aid		\$ -	
					Interest Transfer Out		Balance Remaining		\$ -	

FY10	\$ 115,180	\$ -	\$ 2,562	\$ 257,821	\$ 375,563	Total SE Expenditures (include transfers out)	\$ 360,586	\$ -	\$ (3,331)	\$ 12,415
*Sum of ALL local dollars expended in FY09					Required MOE - Local Allowable Transfer Out		Total Ending FY10 Fund Balance		\$ 9,084	
									Calculated Fund Balance	
Maximum Allowable Transfer Out:					\$ 49,859		Federal		\$ 115,180	
							Local		\$ -	
					Medicaid Direct Reimburse		State		\$ -	
					Trans-Out/Interest		Federal Impact Aid		\$ -	
					Add'l Local Funds		Interest Transfer Out		\$ -	
					Federal		Medicaid Direct Reimburse		\$ 17,060	
					Federal		Fund Balance - Local			
					Medicaid Direct Reimburse		Fund Balance - State			
					Federal		Fund Balance - Impact Aid			
					Interest Transfer Out		Balance Remaining		\$ -	

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 228,346	\$ 262,537	\$ 6,920	\$ 7,956	December 2008 Child Count	33
FY10	\$ 228,346	\$ 228,346	\$ 5,855	\$ 5,855	December 2009 Child Count	39

Pass MOE Requirement: 

Yes	No	No	No
-----	----	----	----

 (District meets MOE if "Yes" in any one category)

Shortfall: 

\$ -	\$ -	\$ -	\$ -
------	------	------	------

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Ethan 17-1 District Official: Cindy Tuttle Date: 12/17/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 53,134	\$ -	\$ 107,837	\$ 90,350	\$ 251,321	Total SE Expenditures (include transfers out)	\$ 247,024	\$ -	\$ 47,636	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 87,951	FY08 MOE*	Required MOE - Local	\$ 87,951	Total Ending FY09 Fund Balance		\$ 47,636
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 2,399	Add'l Local Funds	Federal	\$ 53,134	\$ -	\$ -	\$ -
							Local	\$ 2,399			
							State	\$ 103,540			
							Federal Impact Aid	\$ -			
							Interest Transfer Out				
							Fund Balance - Local				
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

FY10	\$ 105,833	\$ -	\$ 115,284	\$ 99,401	\$ 320,518	Total SE Expenditures (include transfers out)	\$ 261,675	\$ -	\$ 106,479	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 90,350	FY09 MOE*	Required MOE - Local	\$ 62,997	Total Ending FY10 Fund Balance		\$ 106,479
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 27,353	Calculated Fund Balance		\$ 106,479
Maximum Allowable Transfer Out: \$ 27,510					\$ 9,051	Add'l Local Funds	Federal	\$ 105,833	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
							Local	\$ 9,051			Note =H21+H22+H24+H27 can not be greater than local current revenue
							State	\$ 56,441			
							Federal Impact Aid				
							Interest Transfer Out				
							Fund Balance - Local				
							Fund Balance - State				
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 90,350	\$ 193,890	\$ 3,116	\$ 6,686	December 2008 Child Count
FY10	\$ 99,401	\$ 155,842	\$ 4,518	\$ 7,084	December 2009 Child Count	22

Pass MOE Requirement: 

Yes	No	Yes	Yes
-----	----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Eureka 44-1

District Official:

Tonya Maier

Date:

10/22/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 42,364	\$ -	\$ -	\$ 121,895	\$ 164,259	Total SE Expenditures (include transfers out)	\$ 172,818	\$ -	\$ -	\$ 200,156	
*Sum of ALL local dollars expended in FY08					\$ 103,979	FY08 MOE*	Required MOE - Local	\$ 103,979	Total Ending FY09 Fund Balance		\$ 200,156
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 17,916	Add'l Local Funds	Federal	\$ 42,364	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ 17,916	\$ -	\$ -	\$ -
						State	\$ -				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ 8,559				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 63,894	\$ -	\$ 1,112	\$ 131,924	\$ 196,930	Total SE Expenditures (include transfers out)	\$ 200,104	\$ -	\$ 1,112	\$ 195,870	
*Sum of ALL local dollars expended in FY09					\$ 130,454	FY09 MOE*	Required MOE - Local	\$ 111,335	Total Ending FY10 Fund Balance		\$ 196,982
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 19,119			
Maximum Allowable Transfer Out: \$ 21,839					\$ 1,470	Add'l Local Funds	Federal	\$ 63,894	Calculated Fund Balance		\$ 196,982
							Local	\$ 1,470			
						State	\$ -				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ 4,286				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 130,454	\$ 130,454	\$ 5,436	\$ 5,436	December 2008 Child Count
FY10	\$ 136,210	\$ 136,210	\$ 4,697	\$ 4,697	December 2009 Child Count	29

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>
------------	------------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Faith 46-2 District Official: Amie Schauer Date: 12-01-10

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 41,765	\$ -	\$ 70,261	\$ 69,360	\$ 181,386	Total SE Expenditures (include transfers out)	\$ 177,303	\$ -	\$ 102,449	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 72,036	FY08 MOE*	Required MOE - Local	\$ 68,807	Total Ending FY09 Fund Balance		\$ 102,449
					\$ 553	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ (3,229)	Add'l Local Funds	Federal	\$ 41,765			
							Local	\$ -			
						State	\$ 66,178				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ 553				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 70,115	\$ -	\$ 29,583	\$ 73,234	\$ 172,932	Total SE Expenditures (include transfers out)	\$ 201,290	\$ -	\$ 74,091	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 68,807	FY09 MOE*	Required MOE - Local	\$ 43,092	Total Ending FY10 Fund Balance		\$ 74,091
					\$ 478	Trans-Out/Interest	Allowable Transfer Out	\$ 25,715	Calculated Fund Balance		\$ 74,091
Maximum Allowable Transfer Out: \$ 25,743					\$ 3,949	Add'l Local Funds	Federal	\$ 70,115	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
							Local	\$ 3,949			Note =H21+H22+H24+H27 can not be greater than local current revenue
						State	\$ 29,583				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ 478				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ 28,358				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 68,807	\$ 134,985	\$ 2,992	\$ 5,869	December 2008 Child Count
FY10	\$ 72,756	\$ 130,697	\$ 3,465	\$ 6,224	December 2009 Child Count	21

Pass MOE Requirement: 

Yes	No	Yes	Yes
-----	----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Faulkton 24-4

District Official:

Cindy Kopecky

Date:

12/02/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 72,930	\$ -	\$ 912	\$ 181,338	\$ 255,180	Total SE Expenditures (include transfers out)	\$ 247,479	\$ -	\$ -	\$ 368,329
					Required MOE - Local	\$ -	Total Ending FY09 Fund Balance		\$ 368,329	
					Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ -	FY08 MOE*	Federal	\$ 72,930	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
					\$ -	Trans-Out/Interest	Local	\$ 173,637	\$ -	\$ -
					\$ 181,338	Add'l Local Funds	State	\$ 912		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 129,358	\$ -	\$ 380	\$ 183,427	\$ 313,165	Total SE Expenditures (include transfers out)	\$ 329,461	\$ -	\$ -	\$ 352,033
					Required MOE - Local	\$ 134,210	Total Ending FY10 Fund Balance		\$ 352,033	
					Allowable Transfer Out	\$ 39,427	Calculated Fund Balance		\$ 352,033	
*Sum of ALL local dollars expended in FY09					\$ 173,637	FY09 MOE*	Federal	\$ 129,358		
					\$ -	Trans-Out/Interest	Local	\$ 9,790		
					\$ 9,790	Add'l Local Funds	State	\$ 380		
Maximum Allowable Transfer Out:					\$ 41,700	Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ 15,846				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 173,637	\$ 174,549	\$ 3,276	\$ 3,293	December 2008 Child Count	53
FY10	\$ 199,723	\$ 200,553	\$ 4,161	\$ 4,178	December 2009 Child Count	48

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Flandreau 50-3 District Official: Lisa Sanderson Date: 10/01/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 140,581	\$ 33,797	\$ 443,402	\$ 457,232	\$ 1,075,012	Total SE Expenditures (include transfers out)	\$ 1,045,423	\$ 40,348	\$ -	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 411,921	FY08 MOE*	Required MOE - Local	\$ 411,921	Total Ending FY09 Fund Balance		\$ 40,348
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 45,311	Add'l Local Funds	Federal	\$ 140,581	\$ -	\$ -	\$ -
							Local	\$ 45,311			
							State	\$ 443,402			
							Federal Impact Aid	\$ 4,208			
							Interest Transfer Out				
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

FY10	\$ 179,303	\$ 18,010	\$ 306,689	\$ 420,368	\$ 924,370	Total SE Expenditures (include transfers out)	\$ 925,015	\$ 39,703	\$ -	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 457,232	FY09 MOE*	Required MOE - Local	\$ 420,368	Total Ending FY10 Fund Balance		\$ 39,703
					\$ (36,864)	Add'l Local Funds	Allowable Transfer Out		Calculated Fund Balance		\$ 39,703
Maximum Allowable Transfer Out: \$ 72,739							Federal	\$ 179,303	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local				
							State	\$ 306,689	<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
							Federal Impact Aid	\$ 18,010			\$ 420,368
							Interest Transfer Out				
							Fund Balance - Local				
							Fund Balance - State				
							Fund Balance - Impact Aid	\$ 645			
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 457,232	\$ 900,634	\$ 4,864	\$ 9,581	December 2008 Child Count
FY10	\$ 420,368	\$ 727,057	\$ 4,888	\$ 8,454	December 2009 Child Count	86

Pass MOE Requirement: 

No	No	Yes	No
----	----	-----	----

 (District meets MOE if "Yes" in any one category)

- Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.
- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
  - 2  A decrease in the enrollment of children with disabilities.
  - 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Florence 14-1

District Official:

Sherri Sumner

Date:

12/22/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 42,620	\$ -	\$ 328,402	\$ 104,892	\$ 475,914	Total SE Expenditures (include transfers out)	\$ 431,698	\$ -	\$ 52,100	\$ -
					Required MOE - Local	\$ 93,137	Total Ending FY09 Fund Balance		\$ 52,100	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
*Sum of ALL local dollars expended in FY08					Federal	\$ 42,620				
					Trans-Out/Interest	\$ 176	\$ -	\$ -	\$ -	
					Add'l Local Funds	\$ 11,579	\$ 284,186			
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ 176				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 96,442	\$ -	\$ 213,492	\$ 115,218	\$ 425,152	Total SE Expenditures (include transfers out)	\$ 459,902	\$ -	\$ 17,350	\$ -
					Required MOE - Local	\$ 104,716	Total Ending FY10 Fund Balance		\$ 17,350	
					Allowable Transfer Out	\$ -	Calculated Fund Balance			
*Sum of ALL local dollars expended in FY09					Federal	\$ 96,442	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Trans-Out/Interest	\$ 310				
					Add'l Local Funds	\$ 10,192	Note =H21+H22+H24+H27 can not be greater than local current revenue			
Maximum Allowable Transfer Out:					\$ 25,799	\$ 213,492				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 310				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ 34,750				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 104,716	\$ 388,902	\$ 2,992	\$ 11,111	December 2008 Child Count	35
FY10	\$ 114,908	\$ 363,150	\$ 2,946	\$ 9,312	December 2009 Child Count	39

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>
------------	-----------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Frederick Area 6-2

District Official:

Date:

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 56,895	\$ -	\$ 294	\$ 102,452	\$ 159,641	Total SE Expenditures (include transfers out)	\$ 154,884	\$ -	\$ -	\$ 315,492	
					Required MOE - Local	\$ 94,472	Total Ending FY09 Fund Balance		\$ 315,492		
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>				
*Sum of ALL local dollars expended in FY08					Federal	\$ 56,895					
					Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -		
					Add'l Local Funds	\$ 294					
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 3,223					
					Fund Balance - Local	\$ -					
					Fund Balance - State	\$ -					
					Fund Balance - Impact Aid	\$ -					
					Balance Remaining	\$ -					

FY10	\$ 98,187	\$ -	\$ -	\$ 76,615	\$ 174,802	Total SE Expenditures (include transfers out)	\$ 175,822	\$ -	\$ -	\$ 314,472
					Required MOE - Local	\$ 76,615	Total Ending FY10 Fund Balance		\$ 314,472	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 314,472	
*Sum of ALL local dollars expended in FY09					Federal	\$ 98,187	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Trans-Out/Interest	\$ -				
					Add'l Local Funds	\$ (17,857)	Note =H21+H22+H24+H27 can not be greater than local current revenue			
Maximum Allowable Transfer Out:					\$ 23,815	Fund Balance - Local				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 94,472	\$ 94,766	\$ 2,952	\$ 2,961	December 2008 Child Count
FY10	\$ 77,635	\$ 77,635	\$ 3,529	\$ 3,529	December 2009 Child Count	22

Pass MOE Requirement: 

No	No	Yes	Yes
----	----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Freeman 33-1

District Official:

Ronda Rinehart

Date:

03/18/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 113,900	\$ -	\$ 332,067	\$ 328,390	\$ 774,357	Total SE Expenditures (include transfers out)	\$ 753,865	\$ -	\$ 3,137	\$ 3,318
*Sum of ALL local dollars expended in FY08  Maximum Allowable Transfer Out: <input type="text" value="\$ -"/>					Required MOE - Local	\$ 305,013	Total Ending FY09 Fund Balance		\$ 6,455	
					Allowable Transfer Out	\$ -				
					FY08 MOE*	\$ 113,900				
					Medicaid Direct Reimburse	\$ 8,635				
					Trans-Out/Interest	\$ 314,893				
					Add'l Local Funds	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 61				
					Medicaid Direct Reimburse	\$ 11,363				
					Fund Balance - Local					
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 233,112	\$ -	\$ 263,606	\$ 327,886	\$ 824,604	Total SE Expenditures (include transfers out)	\$ 839,494	\$ -	\$ (8,435)	\$ -
*Sum of ALL local dollars expended in FY09  Maximum Allowable Transfer Out: <input type="text" value="\$ 49,859"/>					Required MOE - Local	\$ 313,648	Total Ending FY10 Fund Balance		\$ (8,435)	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ (8,435)	
					FY09 MOE*	\$ 233,112				
					Medicaid Direct Reimburse	\$ 2,182				
					Trans-Out/Interest	\$ 263,606				
					Add'l Local Funds	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Medicaid Direct Reimburse	\$ 12,056				
					Fund Balance - Local	\$ 3,318				
					Fund Balance - State	\$ 11,572				
					Fund Balance - Impact Aid					
					Balance Remaining	\$ -				

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 313,648	\$ 628,541	\$ 4,238	\$ 8,494	December 2008 Child Count	74
FY10	\$ 319,148	\$ 594,326	\$ 4,145	\$ 7,719	December 2009 Child Count	77

Pass MOE Requirement:

Yes	No	No	No
\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Shortfall:

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Garretson 49-4 District Official: Rod Fischer Date: 12/01/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 85,153	\$ -	\$ 110,069	\$ 317,735	\$ 512,957	Total SE Expenditures (include transfers out)	\$ 542,482	\$ -	\$ -	\$ 116,588	
						Required MOE - Local	\$ 281,780	Total Ending FY09 Fund Balance		\$ 116,588	
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
						Federal	\$ 85,153				
*Sum of ALL local dollars expended in FY08					\$ 281,780	FY08 MOE*	Local	\$ 35,955	\$ -	\$ -	\$ -
						Trans-Out/Interest					
					\$ 35,955	Add'l Local Funds	State	\$ 110,069			
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ 29,276				
						Fund Balance - State	\$ 249				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 143,126	\$ -	\$ 91,689	\$ 327,891	\$ 562,706	Total SE Expenditures (include transfers out)	\$ 590,059	\$ -	\$ -	\$ 89,235	
						Required MOE - Local	\$ 327,891	Total Ending FY10 Fund Balance		\$ 89,235	
						Allowable Transfer Out		Calculated Fund Balance		\$ 89,235	
*Sum of ALL local dollars expended in FY09					\$ 347,011	FY09 MOE*	Federal	\$ 143,126	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	Local				
					\$ (19,120)	Add'l Local Funds	State	\$ 91,689	Note =H21+H22+H24+H27 can not be greater than local current revenue		
Maximum Allowable Transfer Out:					\$ 59,017	Federal Impact Aid					\$ 327,891
						Interest Transfer Out					
						Fund Balance - Local	\$ 27,353				
						Fund Balance - State					
						Fund Balance - Impact Aid					
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 347,011	\$ 457,329	\$ 5,882	\$ 7,751	December 2008 Child Count	59
FY10	\$ 355,244	\$ 446,933	\$ 5,382	\$ 6,772	December 2009 Child Count	66

Pass MOE Requirement: 

Yes	No	No	No
-----	----	----	----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Gayville-Volin 63-1

District Official:

Alice Hight

Date:

02/07/2011

		REVENUES				EXPENDITURES			FUND BALANCE		
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 62,396	\$ -	\$ 83,829	\$ 118,859	\$ 265,084	Total SE Expenditures (include transfers out)	\$ 286,089	\$ -	\$ -	\$ 28,859	
						Required MOE - Local	\$ 109,919	Total Ending FY09 Fund Balance		\$ 28,859	
						Allowable Transfer Out	\$ -				
						*Sum of ALL local dollars expended in FY08	\$ 109,919	FY08 MOE*	\$ 62,396		
						\$ 476	Medicaid Direct Reimburse	Local	\$ 8,464		
						\$ 759	Trans-Out/Interest	State	\$ 83,829		
						\$ 7,705	Add'l Local Funds	Federal Impact Aid	\$ -		
						Interest Transfer Out	\$ 759				
						Medicaid Direct Reimburse	\$ 476				
						Fund Balance - Local	\$ 20,246				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				
						Maximum Allowable Transfer Out:	\$ -				

FY10	\$ 123,981	\$ -	\$ 59,248	\$ 111,839	\$ 295,068	Total SE Expenditures (include transfers out)	\$ 262,540	\$ -	\$ 59,248	\$ 2,139	
						Required MOE - Local	\$ 111,839	Total Ending FY10 Fund Balance		\$ 61,387	
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 61,387	
						*Sum of ALL local dollars expended in FY09	\$ 118,383	FY09 MOE*	\$ 123,981		
						\$ -	Medicaid Direct Reimburse	Local	\$ -		
						\$ -	Trans-Out/Interest	State	\$ -		
						\$ (6,544)	Add'l Local Funds	Federal Impact Aid	\$ -		
						Interest Transfer Out	\$ -				
						Medicaid Direct Reimburse	\$ -				
						Fund Balance - Local	\$ 26,720				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				
						Maximum Allowable Transfer Out:	\$ 49,859				

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 138,629	\$ 222,458	\$ 3,224	\$ 5,173	December 2008 Child Count	43
FY10	\$ 138,559	\$ 138,559	\$ 3,149	\$ 3,149	December 2009 Child Count	44

Pass MOE Requirement:

No	No	No	No
----	----	----	----

(District meets MOE if "Yes" in any one category)

Shortfall:

\$ 70	\$ 83,899	\$ 75	\$ 2,024
-------	-----------	-------	----------

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Gettysburg 53-1

District Official:

Barb Everson

Date:

04/18/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 50,524	\$ -	\$ 30,098	\$ 80,622	Total SE Expenditures (include transfers out)	\$ 197,174	\$ -	\$ -	\$ 267,028	
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 26,874	Total Ending FY09 Fund Balance			
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: <input type="text" value="\$ -"/>					Federal	\$ 50,524	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.  Note =H22+H23+H25+H28+H29 can not be greater than local current <span style="float: right;">\$ 42,994</span>			
					\$ 96,831	FY08 MOE*				\$ -
\$ 3,224	Medicaid Direct Reimburse	\$ -								
\$ -	Trans-Out/Interest	\$ -								
\$ (69,957)	Add'l Local Funds	\$ -								
		\$ -								
		\$ -								
		\$ 3,224								
		\$ 116,552								
		\$ -								
		\$ -								
		\$ -								

FY10	\$ 54,021	\$ -	\$ 42,994	\$ 97,015	Total SE Expenditures (include transfers out)	\$ 218,421	\$ -	\$ -	\$ 145,622
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 22,020	Total Ending FY10 Fund Balance		
					Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: <input type="text" value="\$ 49,859"/>					Federal	\$ 54,021	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.  Note =H22+H23+H25+H28+H29 can not be greater than local current <span style="float: right;">\$ 42,994</span>		
					\$ 143,426	FY09 MOE*			
\$ 20,974	Medicaid Direct Reimburse	\$ -							
\$ -	Trans-Out/Interest	\$ -							
\$ (121,406)	Add'l Local Funds	\$ -							
		\$ -							
		\$ -							
		\$ 20,974							
		\$ 121,406							
		\$ -							
		\$ -							
		\$ -							

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 143,426	\$ 143,426	\$ 4,482	\$ 4,482	December 2008 Child Count	32
FY10	\$ 143,426	\$ 143,426	\$ 4,218	\$ 4,218	December 2009 Child Count	34

Pass MOE Requirement:

	Yes	Yes	No	No	(District meets MOE if "Yes" in any one category)
Shortfall:	\$ -	\$ -	\$ -	\$ -	

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Grant-Deuel 25-3

District Official:

Denise Tucholke

Date:

10/06/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 45,583	\$ -	\$ 121,889	\$ 207,786	\$ 375,258	Total SE Expenditures (include transfers out)	\$ 284,391	\$ -	\$ 94,255	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 175,844	FY08 MOE*	Required MOE - Local	\$ 175,844	Total Ending FY09 Fund Balance		\$ 94,255
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 31,942	Add'l Local Funds	Federal	\$ 45,583			
							Local	\$ 31,942			
						State	\$ 31,022				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 86,693		\$ 225,266	\$ 311,959	Total SE Expenditures (include transfers out)	\$ 278,869	\$ -	\$ 94,255	\$ 33,090		
*Sum of ALL local dollars expended in FY09					\$ 207,786	FY09 MOE*	Required MOE - Local	\$ 192,176	Total Ending FY10 Fund Balance		\$ 127,345
					\$ -	Trans-Out/Interest	Allowable Transfer Out		Calculated Fund Balance		\$ 127,345
Maximum Allowable Transfer Out: \$ 17,499					\$ 17,480	Add'l Local Funds	Federal	\$ 86,693	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
							Local	\$ -			Note =H21+H22+H24+H27 can not be greater than local current revenue
						State	\$ -				
						Federal Impact Aid					
						Interest Transfer Out					
						Fund Balance - Local					
						Fund Balance - State					
						Fund Balance - Impact Aid					
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 207,786	\$ 238,808	\$ 8,658	\$ 9,950	December 2008 Child Count
FY10	\$ 192,176	\$ 192,176	\$ 8,735	\$ 8,735	December 2009 Child Count	22

Pass MOE Requirement:

<b>No</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
-----------	-----------	------------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Gregory 26-4

District Official:

Jonalu Studenberg

Date:

12/14/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 88,538	\$ -	\$ 120,759	\$ 251,367	\$ 460,664	Total SE Expenditures (include transfers out)	\$ 430,278	\$ -	\$ 226,760	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 251,367	FY08 MOE*	Required MOE - Local	\$ 251,367	Total Ending FY09 Fund Balance		\$ 226,760
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ (1,997)	Add'l Local Funds	Federal	\$ 88,538	\$ -	\$ 226,760	\$ -
							Local	\$ -			
							State	\$ 90,373			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 151,283	\$ -	\$ 73,097	\$ 258,875	\$ 483,255	Total SE Expenditures (include transfers out)	\$ 578,189	\$ -	\$ 131,826	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 251,367	FY09 MOE*	Required MOE - Local	\$ 202,503	Total Ending FY10 Fund Balance		\$ 131,826
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 48,864	Calculated Fund Balance		\$ 131,826
Maximum Allowable Transfer Out: \$ 48,864					\$ 7,508	Add'l Local Funds	Federal	\$ 151,283	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 7,508			
							State	\$ 73,097	<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 94,934			
							Fund Balance - Impact Aid	\$ -	\$ 258,875		
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 251,367	\$ 341,740	\$ 4,570	\$ 6,213	December 2008 Child Count	55
FY10	\$ 258,875	\$ 426,906	\$ 6,164	\$ 10,164	December 2009 Child Count	42

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Groton Area 6-6

District Official:

Mike Weber

Date:

10/28/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 123,852	\$ -	\$ 200	\$ 517,185	\$ 641,237	Total SE Expenditures (include transfers out)	\$ 615,075	\$ -	\$ -	\$ 127,193	
*Sum of ALL local dollars expended in FY08					\$ 477,653	FY08 MOE*	Required MOE - Local	\$ 477,653	Total Ending FY09 Fund Balance		\$ 127,193
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 39,532	Add'l Local Funds	Federal	\$ 123,852	\$ -	\$ -	\$ -
							Local	\$ 13,370			
						State	\$ 200				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 254,745	\$ -	\$ 225	\$ 561,293	\$ 816,263	Total SE Expenditures (include transfers out)	\$ 745,833	\$ -	\$ 160	\$ 197,463	
*Sum of ALL local dollars expended in FY09					\$ 491,023	FY09 MOE*	Required MOE - Local	\$ 434,323	Total Ending FY10 Fund Balance		\$ 197,623
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 56,700	Calculated Fund Balance		\$ 197,623
Maximum Allowable Transfer Out: \$ 79,064					\$ 70,270	Add'l Local Funds	Federal	\$ 254,745	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local				
						State	\$ 65	<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>			
						Federal Impact Aid					
						Interest Transfer Out		\$ 491,023			
						Fund Balance - Local					
						Fund Balance - State					
						Fund Balance - Impact Aid					
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 491,023	\$ 491,223	\$ 7,116	\$ 7,119	December 2008 Child Count
FY10	\$ 491,023	\$ 491,088	\$ 6,820	\$ 6,821	December 2009 Child Count	72

Pass MOE Requirement:

Yes	No	No	No
-----	----	----	----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Haakon 27-1

District Official:

Britni Ross

Date:

11/30/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 56,043	\$ -	\$ 223,611	\$ 279,654	Total SE Expenditures (include transfers out)	\$ 262,750	\$ -	\$ -	\$ 372,892	
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 168,556	Total Ending FY09 Fund Balance			
					Allowable Transfer Out	\$ -	\$ 372,892			
Maximum Allowable Transfer Out: \$ -					FY08 MOE*	\$ 56,043	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -	
					Add'l Local Funds	\$ -				
					Federal	\$ -				
					Federal Impact Aid	\$ -				
					Local	\$ 38,151				
					State	\$ -				
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 67,210	\$ -	\$ 235,621	\$ 302,831	Total SE Expenditures (include transfers out)	\$ 346,436	\$ -	\$ -	\$ 329,287
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 169,457	Total Ending FY10 Fund Balance		
					Allowable Transfer Out	\$ 37,250	\$ 329,287		
Maximum Allowable Transfer Out: \$ 37,250					FY09 MOE*	\$ 67,210	Calculated Fund Balance		
					Trans-Out/Interest	\$ -	\$ 329,287		
					Add'l Local Funds	\$ -			
					Federal	\$ -			
					Local	\$ 28,914			
					State	\$ -			
					Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -			
					Fund Balance - Local	\$ 43,605			
					Fund Balance - State	\$ -			
					Fund Balance - Impact Aid	\$ -			
					Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

\$ 235,621

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 206,707	\$ 206,707	\$ 5,742	\$ 5,742	December 2008 Child Count	36
FY10	\$ 279,226	\$ 279,226	\$ 9,308	\$ 9,308	December 2009 Child Count	30

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Hamlin 28-3

District Official:

Terri L. Gaikowski

Date:

11/01/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 122,730	\$ -	\$ 393,372	\$ 392,481	\$ 908,583	Total SE Expenditures (include transfers out)	\$ 886,588	\$ -	\$ 25,462	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 357,503	FY08 MOE*	Required MOE - Local	\$ 357,503	Total Ending FY09 Fund Balance		\$ 25,462
					\$ 132	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 34,846	Add'l Local Funds	Federal	\$ 122,730	\$ -	\$ 23,715	\$ -
							Local	\$ 34,846			
							State	\$ 371,377			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ 132			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 295,336	\$ -	\$ 257,433	\$ 409,240	\$ 962,009	Total SE Expenditures (include transfers out)	\$ 921,793	\$ -	\$ 63,931	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 392,349	FY09 MOE*	Required MOE - Local	\$ 392,349	Total Ending FY10 Fund Balance		\$ 63,931
					\$ 299	Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 63,931
Maximum Allowable Transfer Out: \$ 82,824					\$ 16,592	Add'l Local Funds	Federal	\$ 295,336	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		\$ 409,240
							Local	\$ 16,592			
							State	\$ 217,217	Note =H21+H22+H24+H27 can not be greater than local current revenue		
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ 299			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 392,349	\$ 763,726	\$ 5,449	\$ 10,607	December 2008 Child Count
FY10	\$ 408,941	\$ 626,158	\$ 6,196	\$ 9,487	December 2009 Child Count	66

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Hanson 30-1

District Official:

Judy Cheeseman, Bs.Mgr

Date:

11/17/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 72,857	\$ -	\$ 153,201	\$ 260,434	\$ 486,492	Total SE Expenditures (include transfers out)	\$ 498,644	\$ -	\$ 10,414	\$ -
					Required MOE - Local	\$ 248,444	Total Ending FY09 Fund Balance		\$ 10,414	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 72,857				
*Sum of ALL local dollars expended in FY08					\$ 248,444	FY08 MOE*	Federal	\$ 72,857		
					\$ -	Trans-Out/Interest	Local	\$ 11,990	\$ -	\$ -
					\$ 11,990	Add'l Local Funds	State	\$ 142,787		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ 22,566			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 171,889	\$ -	\$ 132,488	\$ 283,051	\$ 587,428	Total SE Expenditures (include transfers out)	\$ 556,690	\$ -	\$ 41,152	\$ -
					Required MOE - Local	\$ 283,000	Total Ending FY10 Fund Balance		\$ 41,152	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 41,152	
*Sum of ALL local dollars expended in FY09					\$ 283,000	FY09 MOE*	Federal	\$ 171,889		
					\$ -	Trans-Out/Interest	Local	\$ 51		
					\$ 51	Add'l Local Funds	State	\$ 101,750		
Maximum Allowable Transfer Out:					\$ 47,549	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 283,000	\$ 425,787	\$ 6,902	\$ 10,385	December 2008 Child Count	41
FY10	\$ 283,051	\$ 384,801	\$ 7,650	\$ 10,400	December 2009 Child Count	37

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
------------	-----------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Harding County 31-1

District Official:

Pennee Clanton

Date:

11/30/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 45,203	\$ -	\$ -	\$ 141,972	\$ 187,175	Total SE Expenditures (include transfers out)	\$ 189,872	\$ -	\$ -	\$ 220,172
					Required MOE - Local	\$ 132,631	Total Ending FY09 Fund Balance		\$ 220,172	
					Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 132,631	FY08 MOE*	Federal	\$ 45,203	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
					\$ -	Trans-Out/Interest	Local	\$ 9,341	\$ -	\$ -
					\$ 9,341	Add'l Local Funds	State	\$ -		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
					\$ -	Interest Transfer Out	\$ -			
					\$ -	Fund Balance - Local	\$ 2,697			
					\$ -	Fund Balance - State	\$ -			
					\$ -	Fund Balance - Impact Aid	\$ -			
					\$ -	Balance Remaining	\$ -			

FY10	\$ 97,582	\$ -	\$ -	\$ 147,938	\$ 245,520	Total SE Expenditures (include transfers out)	\$ 251,773	\$ -	\$ -	\$ 213,919
					Required MOE - Local	\$ 118,873	Total Ending FY10 Fund Balance		\$ 213,919	
					Allowable Transfer Out	\$ 25,000	Calculated Fund Balance		\$ 213,919	
*Sum of ALL local dollars expended in FY09					\$ 143,873	FY09 MOE*	Federal	\$ 97,582		
					\$ -	Trans-Out/Interest	Local	\$ 4,065		
					\$ 4,065	Add'l Local Funds	State	\$ -		
Maximum Allowable Transfer Out:					\$ 25,109	Federal Impact Aid	\$ -			
					\$ -	Interest Transfer Out	\$ -			
					\$ -	Fund Balance - Local	\$ 6,253			
					\$ -	Fund Balance - State	\$ -			
					\$ -	Fund Balance - Impact Aid	\$ -			
					\$ -	Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 144,669	\$ 144,669	\$ 9,042	\$ 9,042	December 2008 Child Count
FY10	\$ 154,191	\$ 154,191	\$ 6,425	\$ 6,425	December 2009 Child Count	24

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>
------------	------------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Harrisburg 41-2 District Official: Jennifer Koehler Date: 12/16/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 308,004	\$ -	\$ 163,975	\$ 1,453,500	\$ 1,925,479	Total SE Expenditures (include transfers out)	\$ 1,810,185	\$ -	\$ 88,176	\$ 114,854	
*Sum of ALL local dollars expended in FY08					\$ 1,249,757	FY08 MOE*	Required MOE - Local	\$ 1,249,757	Total Ending FY09 Fund Balance		\$ 203,030
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 203,743	Add'l Local Funds	Federal	\$ 308,004	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ 88,449	\$ -	\$ -	\$ -
						State	\$ 163,975				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 891,235	\$ -	\$ 242,241	\$ 1,649,197	\$ 2,782,673	Total SE Expenditures (include transfers out)	\$ 2,516,934	\$ -	\$ 88,176	\$ 380,593	
*Sum of ALL local dollars expended in FY09					\$ 1,338,206	FY09 MOE*	Required MOE - Local	\$ 1,002,869	Total Ending FY10 Fund Balance		\$ 468,769
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 335,337			
Maximum Allowable Transfer Out: \$ 335,340					\$ 310,991	Add'l Local Funds	Federal	\$ 891,235	Calculated Fund Balance		\$ 468,769
							Local				
						State	\$ 242,241	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div> <div style="border: 1px solid black; padding: 5px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>			
						Federal Impact Aid					
						Interest Transfer Out					
						Fund Balance - Local	\$ 45,252				
						Fund Balance - State					
						Fund Balance - Impact Aid		\$ 1,338,206			
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 1,338,206	\$ 1,502,181	\$ 5,396	\$ 6,057	December 2008 Child Count
FY10	\$ 1,383,458	\$ 1,625,699	\$ 5,086	\$ 5,977	December 2009 Child Count	272

Pass MOE Requirement: 

Yes	Yes	No	No
-----	-----	----	----

 (District meets MOE if "Yes" in any one category)

- Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.
- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
  - 2  A decrease in the enrollment of children with disabilities.
  - 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Henry 14-2

District Official:

Diane Easthouse

Date:

02/07/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 36,241	\$ -	\$ 113,837	\$ 100,042	\$ 250,120	Total SE Expenditures (include transfers out)	\$ 217,990	\$ -	\$ 15,383	\$ 6,391
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 77,958	Total Ending FY09 Fund Balance		\$ 21,774	
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: <input type="text" value="\$ -"/>					Federal	\$ 36,241	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Local	\$ -				
State	\$ 88,098									
Federal Impact Aid										
Interest Transfer Out	\$ -									
Medicaid Direct Reimburse	\$ 15,693									
Fund Balance - Local	\$ -									
Fund Balance - State	\$ -									
Fund Balance - Impact Aid	\$ -									
Balance Remaining	\$ -									

FY10	\$ 79,729	\$ -	\$ 83,551	\$ 101,041	\$ 264,321	Total SE Expenditures (include transfers out)	\$ 224,000	\$ -	\$ 46,653	\$ 15,442
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 77,958	Total Ending FY10 Fund Balance		\$ 62,095	
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: <input type="text" value="\$ 20,888"/>					Federal	\$ 79,729	Note =H22+H23+H25+H28+H29 can not be greater than local current			
					Local	\$ -				
State	\$ 52,281									
Federal Impact Aid										
Interest Transfer Out	\$ -									
Medicaid Direct Reimburse	\$ 14,032									
Fund Balance - Local	\$ -									
Fund Balance - State	\$ -									
Fund Balance - Impact Aid	\$ -									
Balance Remaining	\$ -									

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 77,958	\$ 166,056	\$ 2,227	\$ 4,744	December 2008 Child Count	35
FY10	\$ 77,958	\$ 130,239	\$ 2,887	\$ 4,824	December 2009 Child Count	27

Pass MOE Requirement:

	Yes	No	Yes	Yes
Shortfall:	\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Herreid 10-1

District Official:

Colleen Rueb

Date:

12/16/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 31,859	\$ -	\$ 106,445	\$ 96,358	\$ 234,662	Total SE Expenditures (include transfers out)	\$ 239,188	\$ -	\$ -	\$ 3,306
					Required MOE - Local	\$ 89,718	Total Ending FY09 Fund Balance		\$ 3,306	
					Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 89,718	FY08 MOE*	Federal	\$ 31,859	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
					\$ -	Trans-Out/Interest	Local	\$ 6,640	\$ -	\$ -
					\$ 6,640	Add'l Local Funds	State	\$ 106,445		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
					\$ -	Interest Transfer Out	\$ -			
					\$ -	Fund Balance - Local	\$ 994			
					\$ -	Fund Balance - State	\$ 3,532			
					\$ -	Fund Balance - Impact Aid	\$ -			
					\$ -	Balance Remaining	\$ -			

FY10	\$ 67,907	\$ -	\$ 117,075	\$ 104,335	\$ 289,317	Total SE Expenditures (include transfers out)	\$ 296,297	\$ -	\$ (3,674)	\$ -
					\$ 96,358	FY09 MOE*	Required MOE - Local	\$ 96,358	Total Ending FY10 Fund Balance	
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	\$ (3,674)	
					\$ 7,977	Add'l Local Funds	Federal	\$ 67,907	Calculated Fund Balance	
*Sum of ALL local dollars expended in FY09					\$ 96,358	FY09 MOE*	Local	\$ 7,977	\$ (3,674)	
					\$ -	Trans-Out/Interest	State	\$ 117,075		
					\$ 7,977	Add'l Local Funds	Federal Impact Aid	\$ -		
Maximum Allowable Transfer Out:					\$ 15,753	Interest Transfer Out	\$ -			
					\$ 15,753	Fund Balance - Local	\$ 3,306			
					\$ 15,753	Fund Balance - State	\$ 3,674			
					\$ 15,753	Fund Balance - Impact Aid	\$ -			
					\$ 15,753	Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 97,352	\$ 207,329	\$ 6,490	\$ 13,822	December 2008 Child Count
FY10	\$ 107,641	\$ 228,390	\$ 5,980	\$ 12,688	December 2009 Child Count	18

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>
------------	------------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Highmore-Harrold 34-2

District Official:

Mark Chilson

Date:

01/10/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 89,469	\$ 2,850	\$ -	\$ 414,156	\$ 506,475	Total SE Expenditures (include transfers out)	\$ 279,288	\$ 2,850	\$ -	\$ 940,898
						Required MOE - Local	\$ -	Total Ending FY09 Fund Balance		\$ 943,748
						Allowable Transfer Out	\$ -			
*Sum of ALL local dollars expended in FY08					\$ -	FY08 MOE*	Federal	\$ 89,469	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
					\$ 11,651	Trans-Out/Interest	Local	\$ 178,168	\$ -	\$ -
					\$ 402,505	Add'l Local Funds	State	\$ -	\$ -	\$ -
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ 11,651			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 128,217	\$ 3,790	\$ -	\$ 430,665	\$ 562,672	Total SE Expenditures (include transfers out)	\$ 368,170	\$ 2,850	\$ -	\$ 1,135,400
						Required MOE - Local	\$ 164,667	Total Ending FY10 Fund Balance		\$ 1,138,250
						Allowable Transfer Out	\$ 36,939	Calculated Fund Balance		\$ 1,138,250
*Sum of ALL local dollars expended in FY09					\$ 178,168	FY09 MOE*	Federal	\$ 128,217		
					\$ -	Trans-Out/Interest	Local	\$ 34,557		
					\$ 252,497	Add'l Local Funds	State	\$ -		
Maximum Allowable Transfer Out:					\$ 37,137	Federal Impact Aid	\$ 3,790			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

\$ 236,163

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 178,168	\$ 178,168	\$ 4,815	\$ 4,815	December 2008 Child Count	37
FY10	\$ 236,163	\$ 236,163	\$ 6,055	\$ 6,055	December 2009 Child Count	39

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Hill City 51-2 District Official: JANE EDLUND Date: SEPT. 20, 2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 94,244	\$ -	\$ -	\$ 588,318	\$ 682,562	Total SE Expenditures (include transfers out)	\$ 614,154	\$ -	\$ -	\$ 351,003	
*Sum of ALL local dollars expended in FY08					\$ 435,870	FY08 MOE*	Required MOE - Local	\$ 435,870	Total Ending FY09 Fund Balance		\$ 351,003
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 152,448	Add'l Local Funds	Federal	\$ 94,244	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ 84,040	\$ -	\$ -	\$ -
						State	\$ -				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 197,957	\$ -	\$ -	\$ 601,198	\$ 799,155	Total SE Expenditures (include transfers out)	\$ 733,074	\$ -	\$ -	\$ 417,084	
*Sum of ALL local dollars expended in FY09					\$ 519,910	FY09 MOE*	Required MOE - Local	\$ 467,754	Total Ending FY10 Fund Balance		\$ 417,084
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 52,156			
Maximum Allowable Transfer Out: \$ 55,755					\$ 81,288	Add'l Local Funds	Federal	\$ 197,957	Calculated Fund Balance		\$ 417,084
							Local	\$ 15,207			
						State	\$ -				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local					
						Fund Balance - State					
						Fund Balance - Impact Aid					
						Balance Remaining	\$ -				

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 519,910	\$ 519,910	\$ 7,323	\$ 7,323	December 2008 Child Count	71
FY10	\$ 535,117	\$ 535,117	\$ 8,233	\$ 8,233	December 2009 Child Count	65

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

- Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.
- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
  - 2  A decrease in the enrollment of children with disabilities.
  - 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Hitchcock-Tulare 56-6

District Official:

Sheryl Jungwirth

Date:

12/17/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 40,020	\$ -	\$ -	\$ 164,250	\$ 204,270	Total SE Expenditures (include transfers out)	\$ 223,512	\$ -	\$ -	\$ 260,735
					Required MOE - Local	\$ 158,623	Total Ending FY09 Fund Balance		\$ 260,735	
					Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 158,623	FY08 MOE*	Federal	\$ 40,020	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
					\$ -	Trans-Out/Interest	Local	\$ 5,627	\$ -	\$ -
					\$ 5,627	Add'l Local Funds	State	\$ -		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ 19,242			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 75,581			\$ 167,566	\$ 243,147	Total SE Expenditures (include transfers out)	\$ 263,478	\$ -	\$ -	\$ 240,404
					Required MOE - Local	\$ 167,566	Total Ending FY10 Fund Balance		\$ 240,404	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 240,404	
*Sum of ALL local dollars expended in FY09					\$ 183,492	FY09 MOE*	Federal	\$ 75,581		
						Trans-Out/Interest	Local			
					\$ (15,926)	Add'l Local Funds	State			
Maximum Allowable Transfer Out:					\$ 29,226	Federal Impact Aid				
						Interest Transfer Out				
						Fund Balance - Local	\$ 20,331			
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FY + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 183,492	\$ 183,492	\$ 8,341	\$ 8,341	December 2008 Child Count	22
FY10	\$ 187,897	\$ 187,897	\$ 11,053	\$ 11,053	December 2009 Child Count	17

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Hot Springs 23-2

District Official:

Marcia Jackson

Date:

02/07/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 191,662	\$ -	\$ 298,133	\$ 421,248	\$ 911,043	Total SE Expenditures (include transfers out)	\$ 847,540	\$ -	\$ 291,515	\$ -
*Sum of ALL local dollars expended in FY08					Required MOE - Local Allowable Transfer Out		Total Ending FY09 Fund Balance		\$ 291,515	
Maximum Allowable Transfer Out:					\$ -		Federal		\$ 191,662	
							Medicaid Direct Reimburse		\$ 38,764	
					Trans-Out/Interest		State		\$ 234,630	
					Add'l Local Funds		Federal Impact Aid		\$ -	
							Interest Transfer Out		\$ -	
							Medicaid Direct Reimburse		\$ 12,080	
							Fund Balance - Local		\$ -	
							Fund Balance - State		\$ -	
							Fund Balance - Impact Aid		\$ -	
							Balance Remaining		\$ -	

FY10	\$ 329,080	\$ -	\$ 286,078	\$ 451,224	\$ 1,066,382	Total SE Expenditures (include transfers out)	\$ 1,188,693	\$ -	\$ 169,204	\$ -
*Sum of ALL local dollars expended in FY09					Required MOE - Local Allowable Transfer Out		Total Ending FY10 Fund Balance		\$ 169,204	
							Calculated Fund Balance		\$ 169,204	
Maximum Allowable Transfer Out:					\$ 110,986		Federal		\$ 329,080	
							Medicaid Direct Reimburse		\$ 25,474	
					Trans-Out/Interest		State		\$ 286,078	
					Add'l Local Funds		Federal Impact Aid		\$ -	
							Interest Transfer Out		\$ -	
							Medicaid Direct Reimburse		\$ 16,582	
							Fund Balance - Local		\$ -	
							Fund Balance - State		\$ 122,311	
							Fund Balance - Impact Aid		\$ -	
							Balance Remaining		\$ -	

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 409,168	\$ 643,798	\$ 3,686	\$ 5,800	December 2008 Child Count	111
FY10	\$ 434,642	\$ 843,031	\$ 3,534	\$ 6,854	December 2009 Child Count	123

Pass MOE Requirement:

	Yes	Yes	No	Yes
Shortfall:	\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Hoven 53-2 District Official: Amy Arbach Date: 10/12/2010

REVENUES					EXPENDITURES		FUND BALANCE		
Federal Revenues									
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share
FY09	\$ 36,593		\$ 126,260	\$ 162,853	Total SE Expenditures (include transfers out)	\$ 176,933			\$ 176,722
					Required MOE - Local	\$ 122,315	Total Ending FY09 Fund Balance		\$ 176,722
					Allowable Transfer Out				
	*Sum of ALL local dollars expended in FY08	\$ 131,343	FY08 MOE*		Federal	\$ 36,593	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
			Trans-Out/Interest		Local		\$ -	\$ -	\$ -
		\$ (5,083)	Add'l Local Funds		State				
					Federal Impact Aid				
					Interest Transfer Out	\$ 3,945			
	Maximum Allowable Transfer Out:	\$ -			Fund Balance - Local	\$ 14,080			
					Fund Balance - State				
					Fund Balance - Impact Aid				
					Balance Remaining	\$ -			

FY10	\$ 51,621		\$ 125,052	\$ 176,673	Total SE Expenditures (include transfers out)	\$ 201,522	\$ -	\$ -	\$ 151,873
					Required MOE - Local	\$ 125,052	Total Ending FY10 Fund Balance		\$ 151,873
					Allowable Transfer Out		Calculated Fund Balance		\$ 151,873
	*Sum of ALL local dollars expended in FY09	\$ 136,395	FY09 MOE*		Federal	\$ 51,621	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
			Trans-Out/Interest		Local		Note =H21+H22+H24+H27 can not be greater than local current revenue		
		\$ (11,343)	Add'l Local Funds		State				\$ 125,052
					Federal Impact Aid				
					Interest Transfer Out				
	Maximum Allowable Transfer Out:				Fund Balance - Local	\$ 24,849			
					Fund Balance - State				
					Fund Balance - Impact Aid				
					Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 136,395	\$ 136,395	\$ 8,023	\$ 8,023	December 2008 Child Count
FY10	\$ 149,901	\$ 149,901	\$ 8,328	\$ 8,328	December 2009 Child Count	18

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Howard 48-3

District Official:

Marcia Sherman

Date:

12/02/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 91,842	\$ -	\$ 361,366	\$ 453,208	Total SE Expenditures (include transfers out)	\$ 480,153	\$ -	\$ -	\$ 105,182	
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 348,656	Total Ending FY09 Fund Balance			
					Allowable Transfer Out	\$ -	\$ 105,182			
*Sum of ALL local dollars expended in FY08					FY08 MOE*	\$ 91,842	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Trans-Out/Interest	\$ 504	\$ -	\$ -	\$ -	
*Sum of ALL local dollars expended in FY08					Add'l Local Funds	\$ -				
					State	\$ -				
Maximum Allowable Transfer Out:					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 504				
Maximum Allowable Transfer Out:					Fund Balance - Local	\$ 26,945				
					Fund Balance - State	\$ -				
Maximum Allowable Transfer Out:					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 128,445	\$ -	\$ 410,858	\$ 539,303	Total SE Expenditures (include transfers out)	\$ 500,171	\$ -	\$ -	\$ 144,314
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 323,718	Total Ending FY10 Fund Balance		
					Allowable Transfer Out	\$ 47,095	\$ 144,314		
*Sum of ALL local dollars expended in FY09					FY09 MOE*	\$ 128,445	Calculated Fund Balance		
					Trans-Out/Interest	\$ 913	\$ 144,314		
*Sum of ALL local dollars expended in FY09					Add'l Local Funds	\$ -			
					State	\$ -			
Maximum Allowable Transfer Out:					Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ 913			
Maximum Allowable Transfer Out:					Fund Balance - Local	\$ -			
					Fund Balance - State	\$ -			
Maximum Allowable Transfer Out:					Fund Balance - Impact Aid	\$ -			
					Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 387,807	\$ 387,807	\$ 6,059	\$ 6,059	December 2008 Child Count	64
FY10	\$ 370,813	\$ 370,813	\$ 6,285	\$ 6,285	December 2009 Child Count	59

Pass MOE Requirement:

No	No	Yes	Yes
----	----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Hurley 60-2 District Official: Brian Anderson Date: 12/13/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 37,540	\$ -	\$ 30,025	\$ 147,888	\$ 215,453	Total SE Expenditures (include transfers out)	\$ 219,954	\$ -	\$ 10,349	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 123,731	FY08 MOE*	Required MOE - Local	\$ 123,731	Total Ending FY09 Fund Balance		\$ 10,349
					\$ 21	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 24,136	Add'l Local Funds	Federal	\$ 37,540	\$ -	\$ -	\$ -
							Local	\$ 24,136			
							State	\$ 30,025			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ 21			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 4,501			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 73,773	\$ -	\$ 25,905	\$ 146,809	\$ 246,487	Total SE Expenditures (include transfers out)	\$ 237,087	\$ -	\$ 19,749	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 147,867	FY09 MOE*	Required MOE - Local	\$ 138,555	Total Ending FY10 Fund Balance		\$ 19,749
					\$ 274	Trans-Out/Interest	Allowable Transfer Out	\$ 7,980	Calculated Fund Balance		\$ 19,749
Maximum Allowable Transfer Out: \$ 17,366					\$ (1,332)	Add'l Local Funds	Federal	\$ 73,773	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
							Local				
							State	\$ 16,505	Note =H21+H22+H24+H27 can not be greater than local current revenue		\$ 146,809
							Federal Impact Aid				
							Interest Transfer Out	\$ 274			
							Fund Balance - Local				
							Fund Balance - State				
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 147,867	\$ 182,393	\$ 4,107	\$ 5,066	December 2008 Child Count
FY10	\$ 146,535	\$ 163,040	\$ 5,427	\$ 6,039	December 2009 Child Count	27

Pass MOE Requirement: 

No	No	Yes	Yes
----	----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Huron 2-2

District Official:

Kelly Christopherson

Date:

11/03/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 516,262	\$ -	\$ 939,017	\$ 1,001,744	\$ 2,457,023	Total SE Expenditures (include transfers out)	\$ 2,501,933	\$ -	\$ 222,960	\$ 40,000
						Required MOE - Local	\$ 897,692	Total Ending FY09 Fund Balance		\$ 262,960
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 516,262			
						Trans-Out/Interest	\$ -	\$ -	\$ 210,239	\$ 40,000
						Add'l Local Funds	\$ 104,052	There was an audit adjustment of \$12,721		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 44,910			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 897,692	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 1,134,912	\$ -	\$ 1,016,363	\$ 1,101,888	\$ 3,253,163	Total SE Expenditures (include transfers out)	\$ 2,842,551	\$ -	\$ 535,138	\$ 125,713
						Required MOE - Local	\$ 703,739	Total Ending FY10 Fund Balance		\$ 660,851
						Allowable Transfer Out	\$ 298,005	Calculated Fund Balance		\$ 660,851
						Federal	\$ 1,134,912	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Local	\$ -			
						Add'l Local Funds	\$ 85,713	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						State	\$ 691,464			
						Federal Impact Aid	\$ -			\$ 1,016,175
						Interest Transfer Out	\$ 14,431			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 1,001,744	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 298,005					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 1,001,744	\$ 1,985,671	\$ 3,431	\$ 6,800	December 2008 Child Count	292
FY10	\$ 1,001,744	\$ 1,693,208	\$ 3,231	\$ 5,462	December 2009 Child Count	310

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>
------------	-----------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: \_\_\_\_\_

Ipswich 22-6

District Official: \_\_\_\_\_

Robin Weigel

Date: \_\_\_\_\_

02/07/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues		State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)									
FY09	\$ 87,950	\$ -	\$ 13,400	\$ 221,771	\$ 323,121	Total SE Expenditures (include transfers out)	\$ 319,152	\$ -	\$ -	\$ 81,892
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 200,457	Total Ending FY09 Fund Balance		\$ 81,892	
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: \$ -					Federal	\$ 87,950				
					Medicaid Direct Reimburse	\$ 22				
					Trans-Out/Interest	\$ -				
					Add'l Local Funds	\$ 21,292				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Medicaid Direct Reimburse	\$ 22				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 177,365	\$ -	\$ -	\$ 331,973	\$ 509,338	Total SE Expenditures (include transfers out)	\$ 364,036	\$ -	\$ -	\$ 227,194
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 134,513	Total Ending FY10 Fund Balance		\$ 227,194	
					Allowable Transfer Out	\$ 52,158	Calculated Fund Balance		\$ 227,194	
Maximum Allowable Transfer Out: \$ 49,859					Federal	\$ 177,365	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Medicaid Direct Reimburse	\$ -				
					Trans-Out/Interest	\$ -	Note =H22+H23+H25+H28+H29 can not be greater than local current		\$ 186,671	
					Add'l Local Funds	\$ 114,193				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Medicaid Direct Reimburse	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 217,780	\$ 231,180	\$ 5,185	\$ 5,504	December 2008 Child Count
FY10	\$ 186,671	\$ 186,671	\$ 5,185	\$ 5,185	December 2009 Child Count	36

Pass MOE Requirement:

No	No	Yes	No
\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Shortfall:

\$ -	\$ -	\$ -	\$ -
------	------	------	------

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Irene-Wakonda 13-3

District Official:

Pam Rudd

Date:

11/15/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 82,963	\$ -	\$ 327,129	\$ 410,092	Total SE Expenditures (include transfers out)	\$ 371,203	\$ -	\$ -	\$ 334,402	
					Required MOE - Local	\$ 262,267	Total Ending FY09 Fund Balance			
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 82,963				
					Trans-Out/Interest	\$ 25,973	\$ -	\$ -	\$ 334,238	
					Add'l Local Funds	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 262,267	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 133,731		\$ 364,199	\$ 497,930	Total SE Expenditures (include transfers out)	\$ 413,238	\$ -	\$ -	\$ 418,930	
					Required MOE - Local	\$ 279,507	Total Ending FY10 Fund Balance			
					Allowable Transfer Out	\$ -	Calculated Fund Balance			
					Federal	\$ 133,731	<div style="border: 1px solid black; padding: 2px; font-size: small;">                     This cell will automatically calculate ending FY10 FB based on beginning FY + total revenues - total expenditures.                 </div>			
					Trans-Out/Interest	\$ -				
					Add'l Local Funds	\$ 75,959	<div style="border: 1px solid black; padding: 2px; font-size: small;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>			
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -	\$ 279,507			
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				
*Sum of ALL local dollars expended in FY09					\$ 288,240	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 37,610					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 288,240	\$ 288,240	\$ 4,504	\$ 4,504	December 2008 Child Count
FY10	\$ 279,507	\$ 279,507	\$ 4,582	\$ 4,582	December 2009 Child Count	61

Pass MOE Requirement:

<b>No</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
-----------	-----------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Iroquois 2-3 District Official: Jill Cundy Date: 09/29/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 51,975	\$ -	\$ 180,558	\$ 232,533	Total SE Expenditures (include transfers out)	\$ 231,869	\$ -	\$ -	\$ 143,556	
					Required MOE - Local	\$ 132,582	Total Ending FY09 Fund Balance			
					Allowable Transfer Out					
					Federal	\$ 51,975	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Local	\$ 47,312	\$ -	\$ -	\$ -	
					State	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 132,582	FY08 MOE*				
					\$ -	Trans-Out/Interest				
					\$ 47,976	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 62,378		\$ 207,836	\$ 270,214	Total SE Expenditures (include transfers out)	\$ 240,890	\$ -	\$ -	\$ 172,880	
					Required MOE - Local	\$ 158,651	Total Ending FY10 Fund Balance			
					Allowable Transfer Out	\$ 19,861	Calculated Fund Balance			
					Federal	\$ 62,378	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>			
					Local					
					State		<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>			
					Federal Impact Aid					
					Interest Transfer Out		\$ 178,512			
					Fund Balance - Local					
					Fund Balance - State					
					Fund Balance - Impact Aid					
					Balance Remaining	\$ -				
*Sum of ALL local dollars expended in FY09					\$ 179,894	FY09 MOE*				
					\$ -	Trans-Out/Interest				
					\$ 27,942	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ 19,861					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 179,894	\$ 179,894	\$ 6,663	\$ 6,663	December 2008 Child Count
FY10	\$ 178,512	\$ 178,512	\$ 7,140	\$ 7,140	December 2009 Child Count	25

Pass MOE Requirement: 

<b>No</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
-----------	-----------	------------	------------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Jones County 37-3

District Official:

Tami Schreiber

Date:

06/15/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 45,544	\$ -	\$ 269,412	\$ 314,956	Total SE Expenditures (include transfers out)	\$ 181,664	\$ -	\$ -	\$ 736,751	
*Sum of ALL local dollars expended in FY08 \$ 276,656 \$ - Medicaid Direct Reimburse \$ - Trans-Out/Interest \$ (7,244) Add'l Local Funds					Required MOE - Local	\$ 136,120	Total Ending FY09 Fund Balance		\$ 736,751	
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: <input type="text" value="\$ -"/>					Federal	\$ 45,544				
					Local	\$ -				
					State	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Medicaid Direct Reimburse	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 70,122	\$ -	\$ 272,758	\$ 342,880	Total SE Expenditures (include transfers out)	\$ 206,242	\$ -	\$ -	\$ 873,389
*Sum of ALL local dollars expended in FY09 \$ 136,120 \$ - Medicaid Direct Reimburse \$ - Trans-Out/Interest \$ 136,638 Add'l Local Funds					Required MOE - Local	\$ 136,120	Total Ending FY10 Fund Balance		\$ 873,389
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 873,389
Maximum Allowable Transfer Out: <input type="text" value="\$ 49,859"/>					Federal	\$ 70,122	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
					Local	\$ -			
					State	\$ -	Note =H22+H23+H25+H28+H29 can not be greater than local current		
					Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -	<input type="text" value="\$ 136,120"/>		
					Medicaid Direct Reimburse	\$ -			
					Fund Balance - Local	\$ -			
					Fund Balance - State	\$ -			
					Fund Balance - Impact Aid	\$ -			
					Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 136,120	\$ 136,120	\$ 9,075	\$ 9,075	December 2008 Child Count	15
FY10	\$ 136,120	\$ 136,120	\$ 9,075	\$ 9,075	December 2009 Child Count	15

Pass MOE Requirement:

Yes	Yes	Yes	Yes
Shortfall:	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Kadoka Area 35-2 District Official: Eileen Stolley Date: 10/12/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 125,520	\$ 14,314	\$ 60,982	\$ 211,854	\$ 412,670	Total SE Expenditures (include transfers out)	\$ 410,142	\$ 40,079	\$ 42,616	\$ 22,348	
						Required MOE - Local	\$ 203,619	Total Ending FY09 Fund Balance			
						Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 203,619	FY08 MOE*	Federal	\$ 125,520	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
					\$ -	Trans-Out/Interest	Local	\$ -	\$ 40,079	\$ 42,616	\$ 22,348
					\$ 8,235	Add'l Local Funds	State	\$ 60,982			
						Federal Impact Aid	\$ 14,314				
						Interest Transfer Out	\$ -				
Maximum Allowable Transfer Out:					\$ -	Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ 5,707				
						Balance Remaining	\$ -				

FY10	\$ 193,203	\$ 23,630	\$ 55,837	\$ 218,681	\$ 491,351	Total SE Expenditures (include transfers out)	\$ 475,280	\$ 41,088	\$ 42,616	\$ 37,410	
						Required MOE - Local	\$ 129,828	Total Ending FY10 Fund Balance			
						Allowable Transfer Out	\$ 73,791	Calculated Fund Balance			
*Sum of ALL local dollars expended in FY09					\$ 203,619	FY09 MOE*	Federal	\$ 193,203	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FY10 FB + total revenues - total expenditures.                 </div>		
					\$ -	Trans-Out/Interest	Local	\$ -			
					\$ 15,062	Add'l Local Funds	State	\$ 55,837	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
						Federal Impact Aid	\$ 22,621				
						Interest Transfer Out	\$ -				
Maximum Allowable Transfer Out:					\$ 73,791	Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -	\$ 203,619			
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 203,619	\$ 264,601	\$ 3,916	\$ 5,088	December 2008 Child Count
FY10	\$ 203,619	\$ 259,456	\$ 4,525	\$ 5,766	December 2009 Child Count	45

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
------------	-----------	------------	------------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Kimball 7-2

District Official:

Eileen L Kroupa

Date:

03/23/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 62,937	\$ -	\$ -	\$ 169,151	\$ 232,088	Total SE Expenditures (include transfers out)	\$ 215,124	\$ -	\$ -	\$ 72,824
						Required MOE - Local	\$ 152,187	Total Ending FY09 Fund Balance		\$ 72,824
						Allowable Transfer Out	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 157,225	FY08 MOE*	\$ 62,937			
					\$ -	Medicaid Direct Reimburse	\$ -			
					\$ -	Trans-Out/Interest	\$ -			
					\$ 11,926	Add'l Local Funds	\$ -			
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Medicaid Direct Reimburse	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 100,480	\$ -	\$ -	\$ 194,297	\$ 294,777	Total SE Expenditures (include transfers out)	\$ 230,773	\$ -	\$ -	\$ 136,828
						Required MOE - Local	\$ 92,750	Total Ending FY10 Fund Balance		\$ 136,828
						Allowable Transfer Out	\$ 37,543	Calculated Fund Balance		\$ 136,828
*Sum of ALL local dollars expended in FY09					\$ 152,187	FY09 MOE*	\$ 100,480	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin-top: 5px;">                     Note =H22+H23+H25+H28+H29 can not be greater than local current                 </div>		
					\$ -	Medicaid Direct Reimburse	\$ -			
					\$ -	Trans-Out/Interest	\$ -			
					\$ 42,110	Add'l Local Funds	\$ -			
Maximum Allowable Transfer Out:					\$ 49,859	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Medicaid Direct Reimburse	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 152,187	\$ 152,187	\$ 5,435	\$ 5,435	December 2008 Child Count	28
FY10	\$ 130,293	\$ 130,293	\$ 5,011	\$ 5,011	December 2009 Child Count	26

Pass MOE Requirement:

	No	No	No	No
Shortfall:	\$ 21,894	\$ 21,894	\$ 424	\$ 424

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- |   |   |   |
|---|---|---|
| 1 |   | The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.  |
| 2 | X | A decrease in the enrollment of children with disabilities.   |
| 3 | X | The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education. |

## Maintenance of Effort - Special Education

School District Name:

Lake Preston 38-3

District Official:

Stacia Sneesby

Date:

12/16/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 41,900	\$ -	\$ 98,407	\$ 160,239	\$ 300,546	Total SE Expenditures (include transfers out)	\$ 321,503	\$ -	\$ (982)	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 139,564	FY08 MOE*	Required MOE - Local	\$ 139,564	Total Ending FY09 Fund Balance		\$ (982)
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 20,675	Add'l Local Funds	Federal	\$ 41,900			
							Local	\$ 20,675			
						State	\$ 98,407				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ 20,957				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 102,550	\$ -	\$ 68,526	\$ 176,404	\$ 347,480	Total SE Expenditures (include transfers out)	\$ 337,127	\$ -	\$ 9,371	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 160,239	FY09 MOE*	Required MOE - Local	\$ 160,239	Total Ending FY10 Fund Balance		\$ 9,371
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 9,371
Maximum Allowable Transfer Out: \$ 27,114					\$ 16,165	Add'l Local Funds	Federal	\$ 102,550	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		\$ 176,404
							Local	\$ 16,165			
						State	\$ 58,173				
						Federal Impact Aid					
						Interest Transfer Out	\$ -				
						Fund Balance - Local					
						Fund Balance - State					
						Fund Balance - Impact Aid					
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 160,239	\$ 279,603	\$ 4,578	\$ 7,989	December 2008 Child Count
FY10	\$ 176,404	\$ 234,577	\$ 5,880	\$ 7,819	December 2009 Child Count	30

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Langford 45-2 District Official: Douglas W. Hupke, Bus. Mgr. Date: 12/10/2010

REVENUES					EXPENDITURES		FUND BALANCE		
Federal Revenues									
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share
FY09	\$ 36,942	\$ -	\$ 87,454	\$ 124,396	Total SE Expenditures (include transfers out)	\$ 166,413	\$ -	\$ -	\$ 78,287
					Required MOE - Local	\$ 71,701	Total Ending FY09 Fund Balance		
					Allowable Transfer Out	\$ -	\$ 78,287		
					Federal	\$ 36,942	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
					Local	\$ 15,753	\$ -	\$ -	\$ -
					State	\$ -			
					Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -			
					Fund Balance - Local	\$ 42,017			
					Fund Balance - State	\$ -			
					Fund Balance - Impact Aid	\$ -			
					Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 71,701	FY08 MOE*			
					\$ -	Trans-Out/Interest			
					\$ 15,753	Add'l Local Funds			
Maximum Allowable Transfer Out:					\$ -				

FY10	\$ 88,095		\$ 115,449	\$ 203,544	Total SE Expenditures (include transfers out)	\$ 253,261	\$ -	\$ -	\$ 28,570
					Required MOE - Local	\$ 90,275	Total Ending FY10 Fund Balance		
					Allowable Transfer Out	\$ 25,174	Calculated Fund Balance		
					Federal	\$ 88,095	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
					Local				
					State		Note =H21+H22+H24+H27 can not be greater than local current revenue		
					Federal Impact Aid				
					Interest Transfer Out		\$ 115,449		
					Fund Balance - Local	\$ 49,717			
					Fund Balance - State				
					Fund Balance - Impact Aid				
					Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 129,471	FY09 MOE*			
					\$ (14,022)	Add'l Local Funds			
Maximum Allowable Transfer Out:					\$ 25,174				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 129,471	\$ 129,471	\$ 3,699	\$ 3,699	December 2008 Child Count	35
FY10	\$ 165,166	\$ 165,166	\$ 4,858	\$ 4,858	December 2009 Child Count	34

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Lead-Deadwood 40-1

District Official:

Margie Rantapaa

Date:

09/28/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 193,746	\$ -	\$ 135,542	\$ 907,029	\$ 1,236,317	Total SE Expenditures (include transfers out)	\$ 1,229,671		\$ 18,876	
						Required MOE - Local	\$ 799,680	Total Ending FY09 Fund Balance	\$ 18,876	
						Allowable Transfer Out	\$ -			
						Federal	\$ 193,746	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Local	\$ 100,506	\$ -	\$ -	
						State	\$ 135,542			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ 197			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 799,680	FY08 MOE*				
					\$ 197	Trans-Out/Interest				
					\$ 107,152	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 351,319			\$ 990,429	\$ 1,341,748	Total SE Expenditures (include transfers out)	\$ 1,308,456	\$ -	\$ -	\$ 52,168
						Required MOE - Local	\$ 900,186	Total Ending FY10 Fund Balance		\$ 52,168
						Allowable Transfer Out		Calculated Fund Balance		\$ 52,168
						Federal	\$ 351,319			
						Local	\$ 56,634			
						State				
						Federal Impact Aid				
						Interest Transfer Out	\$ 317			
						Fund Balance - Local				
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 900,186	FY09 MOE*				
						Trans-Out/Interest				
					\$ 90,243	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ 103,872					

This cell will automatically calculate ending FY10 FB based on beginning FY + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

\$ 957,137

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 900,186	\$ 1,035,728	\$ 6,820	\$ 7,846	December 2008 Child Count
FY10	\$ 956,820	\$ 956,820	\$ 6,509	\$ 6,509	December 2009 Child Count	147

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>
------------	-----------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Lemmon 52-4 District Official: Anita Stugelmeyer Date: 11/15/2010

REVENUES					EXPENDITURES		FUND BALANCE		
Federal Revenues									
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share
FY09	\$ -	\$ -	\$ -	\$ -	\$ -	Total SE Expenditures (include transfers out)	\$ -		\$ -
						Required MOE - Local	\$ -	Total Ending FY09 Fund Balance	\$ -
						Allowable Transfer Out	\$ -		
						Federal	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
						Local	\$ -	\$ -	\$ -
						State	\$ -		
						Federal Impact Aid	\$ -		
						Interest Transfer Out	\$ -		
						Fund Balance - Local	\$ -		
						Fund Balance - State	\$ -		
						Fund Balance - Impact Aid	\$ -		
						Balance Remaining	\$ -		
*Sum of ALL local dollars expended in FY08					\$ -	FY08 MOE*			
					\$ -	Trans-Out/Interest			
					\$ -	Add'l Local Funds			
Maximum Allowable Transfer Out:					\$ -				

FY10	\$ 161,499	\$ -	\$ 14,991	\$ 192,170	\$ 368,660	Total SE Expenditures (include transfers out)	\$ 323,945	\$ -	\$ 79,250
						Required MOE - Local	\$ -	Total Ending FY10 Fund Balance	\$ 79,250
						Allowable Transfer Out	\$ 37,000	Calculated Fund Balance	
						Federal	\$ 161,499		
						Local	\$ 110,237		
						State	\$ 14,991		
						Federal Impact Aid			
						Interest Transfer Out	\$ 218		
						Fund Balance - Local			
						Fund Balance - State			
						Fund Balance - Impact Aid			
						Balance Remaining	\$ (0)		
*Sum of ALL local dollars expended in FY09					\$ -	FY09 MOE*			
					\$ 192,170	Trans-Out/Interest			
					\$ 192,170	Add'l Local Funds			
Maximum Allowable Transfer Out:					\$ 37,220				

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ -	\$ -	#DIV/0!	#DIV/0!	December 2008 Child Count	0
FY10	\$ 147,237	\$ 162,228	\$ 3,424	\$ 3,773	December 2009 Child Count	43

Pass MOE Requirement: 

Yes	Yes	#DIV/0!	#DIV/0!
-----	-----	---------	---------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Lennox 41-4

District Official:

Angela Arlt, Business Manager

Date:

10/18/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 179,401	\$ -	\$ 211,969	\$ 570,835	\$ 962,205	Total SE Expenditures (include transfers out)	\$ 960,338	\$ 9,368	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 514,480	FY08 MOE*	Required MOE - Local	\$ 514,480	Total Ending FY09 Fund Balance	\$ 9,368
					\$ 402	Trans-Out/Interest	Allowable Transfer Out	\$ -		
Maximum Allowable Transfer Out: \$ -					\$ 55,953	Add'l Local Funds	Federal	\$ 179,401	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
							Local	\$ 56,355		
							State	\$ 209,700		
							Federal Impact Aid	\$ -		
							Interest Transfer Out	\$ 402		
							Fund Balance - Local	\$ -		
							Fund Balance - State	\$ -		
							Fund Balance - Impact Aid	\$ -		
							Balance Remaining	\$ 0		

FY10	\$ 260,762	\$ -	\$ 212,263	\$ 609,407	\$ 1,082,432	Total SE Expenditures (include transfers out)	\$ 1,057,498	\$ -	\$ 34,302	\$ 0
*Sum of ALL local dollars expended in FY09					\$ 570,835	FY09 MOE*	Required MOE - Local	\$ 528,623	Total Ending FY10 Fund Balance	\$ 34,302
					\$ 371	Trans-Out/Interest	Allowable Transfer Out	\$ 42,212	Calculated Fund Balance	\$ 34,302
Maximum Allowable Transfer Out: \$ 108,535					\$ 38,201	Add'l Local Funds	Federal	\$ 260,762	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.	
							Local	\$ 38,201		
							State	\$ 187,329	Note =H21+H22+H24+H27 can not be greater than local current revenue	
							Federal Impact Aid			
							Interest Transfer Out	\$ 371		
							Fund Balance - Local			
							Fund Balance - State			
							Fund Balance - Impact Aid			
							Balance Remaining	\$ 0		

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 570,835	\$ 780,535	\$ 3,857	\$ 5,274	December 2008 Child Count
FY10	\$ 609,036	\$ 796,365	\$ 4,579	\$ 5,988	December 2009 Child Count	133

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Leola 44-2 District Official: Deb Weiszhaar Date: 10/27/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 42,712	\$ -	\$ 159,608	\$ 202,320	Total SE Expenditures (include transfers out)	\$ 194,969		\$ -	\$ 199,207	
					Required MOE - Local	\$ 136,331	Total Ending FY09 Fund Balance		\$ 199,207	
					Allowable Transfer Out	\$ -				
					Federal	\$ 42,712	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Local	\$ 15,926	\$ -	\$ -	\$ -	
					State	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 136,331	FY08 MOE*				
					\$ -	Trans-Out/Interest				
					\$ 23,277	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 73,093	\$ 1,069	\$ 118,525	\$ 192,687	Total SE Expenditures (include transfers out)	\$ 226,253	\$ -	\$ 165,641	
					Required MOE - Local	\$ 71,633	Total Ending FY10 Fund Balance	\$ 165,641	
					Allowable Transfer Out	\$ 34,035	Calculated Fund Balance	\$ 165,641	
					Federal	\$ 73,093	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
					Local	\$ 10,100			
					State	\$ 1,069	Note =H21+H22+H24+H27 can not be greater than local current revenue		
					Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ 2,757			
					Fund Balance - Local	\$ 33,566			
					Fund Balance - State	\$ -			
					Fund Balance - Impact Aid	\$ -		\$ 118,525	
					Balance Remaining	\$ -			
Maximum Allowable Transfer Out:					\$ 34,035				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 152,257	\$ 152,257	\$ 6,344	\$ 6,344	December 2008 Child Count
FY10	\$ 149,334	\$ 150,403	\$ 7,111	\$ 7,162	December 2009 Child Count	21

Pass MOE Requirement: 

<b>No</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
-----------	-----------	------------	------------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Lyman 42-1 District Official: Renelle Uthe Date: 12/15/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 108,121	\$ 29,390	\$ -	\$ 346,659	\$ 484,170	Total SE Expenditures (include transfers out)	\$ 510,669	\$ 81,446	\$ -	\$ 514,115	
						Required MOE - Local	\$ 325,327	Total Ending FY09 Fund Balance			
						Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 325,327	FY08 MOE*	Federal	\$ 108,121	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
					\$ 17,686	Trans-Out/Interest	Local	\$ 3,646	\$ -	\$ -	\$ -
					\$ 3,646	Add'l Local Funds	State	\$ -			
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid		\$ -			
						Interest Transfer Out	\$ 17,868				
						Fund Balance - Local	\$ 55,707				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 217,269	\$ 21,934	\$ -	\$ 317,159	\$ 556,362	Total SE Expenditures (include transfers out)	\$ 609,280	\$ 103,380	\$ -	\$ 439,263	
						Required MOE - Local	\$ 301,473	Total Ending FY10 Fund Balance			
						Allowable Transfer Out	\$ -	Calculated Fund Balance			
*Sum of ALL local dollars expended in FY09					\$ 384,680	FY09 MOE*	Federal	\$ 217,269			
					\$ 15,686	Trans-Out/Interest	Local	\$ -			
					\$ (83,207)	Add'l Local Funds	State	\$ -			
Maximum Allowable Transfer Out:					\$ 72,244	Federal Impact Aid		\$ -			
						Interest Transfer Out	\$ 15,686				
						Fund Balance - Local	\$ 74,852				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 384,680	\$ 384,680	\$ 5,495	\$ 5,495	December 2008 Child Count
FY10	\$ 376,325	\$ 376,325	\$ 5,880	\$ 5,880	December 2009 Child Count	64

Pass MOE Requirement: 

No	No	Yes	Yes
----	----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Madison Central 39-2 District Official: Cindy Callies Date: 11/12/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 226,469	\$ -	\$ 276,569	\$ 743,332	\$ 1,246,370	Total SE Expenditures (include transfers out)	\$ 1,279,117	\$ -	\$ (36,560)	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 709,827	FY08 MOE*	Required MOE - Local	\$ 709,827	Total Ending FY09 Fund Balance		\$ (36,560)
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 33,505	Add'l Local Funds	Federal	\$ 226,469			
							Local	\$ 33,505			
							State	\$ 276,569			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 32,747			
							Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -				

FY10	\$ 546,597	\$ -	\$ 311,756	\$ 815,156	\$ 1,673,509	Total SE Expenditures (include transfers out)	\$ 1,464,344	\$ -	\$ 172,605	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 743,332	FY09 MOE*	Required MOE - Local	\$ 589,744	Total Ending FY10 Fund Balance		\$ 172,605
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 153,588	Calculated Fund Balance		\$ 172,605
Maximum Allowable Transfer Out: \$ 153,591					\$ 71,824	Add'l Local Funds	Federal	\$ 546,597	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div> <div style="border: 1px solid black; padding: 5px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
							Local	\$ 71,824			
		State	\$ 102,591								
		Federal Impact Aid	\$ -								
		Interest Transfer Out	\$ -								
		Fund Balance - Local	\$ -								
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -			\$ 815,156	

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 743,332	\$ 1,052,648	\$ 5,272	\$ 7,466	December 2008 Child Count
FY10	\$ 815,156	\$ 917,747	\$ 5,700	\$ 6,418	December 2009 Child Count	143

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Marion 60-3 District Official: Aaron Thompson Date: 10/04/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 57,320	\$ -	\$ 50,672	\$ 177,478	\$ 285,470	Total SE Expenditures (include transfers out)	\$ 280,899	\$ -	\$ 67,090	\$ -
*Sum of ALL local dollars expended in FY08						Required MOE - Local	\$ 161,206	Total Ending FY09 Fund Balance		\$ 67,090
						Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
						Federal	\$ 57,320			
						Trans-Out/Interest	\$ 15,818	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 46,100			
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid				
						Interest Transfer Out	\$ 455			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 83,973	\$ -	\$ 45,953	\$ 188,606	\$ 318,532	Total SE Expenditures (include transfers out)	\$ 304,539	\$ -	\$ 76,084	\$ 5,000
*Sum of ALL local dollars expended in FY09						Required MOE - Local	\$ 177,024	Total Ending FY10 Fund Balance		\$ 81,083
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 81,084
						Federal	\$ 83,973			
						Trans-Out/Interest	\$ 5,898			
						Add'l Local Funds	\$ 36,959			
Maximum Allowable Transfer Out:					\$ 25,059	Federal Impact Aid				
						Interest Transfer Out	\$ 684			
						Fund Balance - Local				
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ (0)			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note = H21+H22+H24+H27 can not be greater than local current revenue

\$ 183,606

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 177,024	\$ 223,124	\$ 5,901	\$ 7,437	December 2008 Child Count	30
FY10	\$ 182,922	\$ 219,881	\$ 5,716	\$ 6,871	December 2009 Child Count	32

Pass MOE Requirement: 

Yes	No	No	No
-----	----	----	----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

McCook Central 43-7

District Official:

Janet E. Karel, Business Mgr.

Date:

10/22/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 94,008	\$ -	\$ 197,229	\$ 312,582	\$ 603,819	Total SE Expenditures (include transfers out)	\$ 643,412	\$ -	\$ 6,645	\$ -
					Required MOE - Local	\$ 307,292	Total Ending FY09 Fund Balance		\$ 6,645	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 94,008				
*Sum of ALL local dollars expended in FY08					Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -	\$ -
					Add'l Local Funds	\$ 5,290	\$ 197,229			
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid				
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ 39,593				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 197,530	\$ -	\$ 233,556	\$ 351,535	\$ 782,621	Total SE Expenditures (include transfers out)	\$ 767,304	\$ -	\$ 21,962	\$ -
					Required MOE - Local	\$ 312,582	Total Ending FY10 Fund Balance		\$ 21,962	
					Allowable Transfer Out	\$ -	Calculated Fund Balance			
*Sum of ALL local dollars expended in FY09					Federal	\$ 197,530	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Trans-Out/Interest	\$ -				
					Add'l Local Funds	\$ 38,953	\$ 218,239	Note =H21+H22+H24+H27 can not be greater than local current revenue		
Maximum Allowable Transfer Out:					\$ 49,379					
					Federal Impact Aid					
					Interest Transfer Out					
					Fund Balance - Local					
					Fund Balance - State					
					Fund Balance - Impact Aid					
					Balance Remaining	\$ 0				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 312,582	\$ 549,404	\$ 4,465	\$ 7,849	December 2008 Child Count	70
FY10	\$ 351,535	\$ 569,774	\$ 5,408	\$ 8,766	December 2009 Child Count	65

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

McIntosh 15-1

District Official:

Date:

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 54,826	\$ 70,251	\$ 92,954	\$ 67,457	\$ 285,488	Total SE Expenditures (include transfers out)	\$ 276,503	\$ -	\$ 44,865	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 67,316	FY08 MOE*	Required MOE - Local	\$ 67,316	Total Ending FY09 Fund Balance		\$ 44,865
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 141	Add'l Local Funds	Federal	\$ 54,826			
							Local	\$ 141			
							State	\$ 82,469			
							Federal Impact Aid	\$ 70,251			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ 1,500			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 104,090	\$ 93,960	\$ 87,319	\$ 70,233	\$ 355,602	Total SE Expenditures (include transfers out)	\$ 309,829	\$ -	\$ 90,638	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 68,957	FY09 MOE*	Required MOE - Local	\$ 68,957	Total Ending FY10 Fund Balance		\$ 90,638
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 90,638
Maximum Allowable Transfer Out: \$ 35,166					\$ 1,276	Add'l Local Funds	Federal	\$ 104,090	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 1,276			
							State	\$ 41,546	<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
							Federal Impact Aid	\$ 93,960			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			\$ 70,233
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 68,957	\$ 151,426	\$ 2,463	\$ 5,408	December 2008 Child Count	28
FY10	\$ 70,233	\$ 111,779	\$ 2,266	\$ 3,606	December 2009 Child Count	31

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>
------------	-----------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: McLaughlin 15-2 District Official: Kim Schneider Date: 12/20/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 179,702	\$ 279,630	\$ 286,914	\$ 82,691	\$ 828,937	Total SE Expenditures (include transfers out)	\$ 751,018	\$ 117,857	\$ -	\$ -
					Required MOE - Local	\$ 82,357	Total Ending FY09 Fund Balance		\$ 117,857	
					Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 82,357	FY08 MOE*	Federal	\$ 179,702	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
					\$ -	Trans-Out/Interest	Local	\$ 334	\$ -	\$ -
					\$ 334	Add'l Local Funds	State	\$ 286,914		
						Federal Impact Aid	\$ 201,711			
Maximum Allowable Transfer Out:					\$ -	Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 149,224	\$ 53,757	\$ 303,987	\$ 84,623	\$ 591,591	Total SE Expenditures (include transfers out)	\$ 645,893	\$ 63,555	\$ -	\$ -
					Required MOE - Local	\$ 82,691	Total Ending FY10 Fund Balance		\$ 63,555	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 63,555	
*Sum of ALL local dollars expended in FY09					\$ 82,691	FY09 MOE*	Federal	\$ 149,224	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>	
					\$ -	Trans-Out/Interest	Local	\$ 1,932		
					\$ 1,932	Add'l Local Funds	State	\$ 303,987	<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>	
						Federal Impact Aid	\$ 53,757			
Maximum Allowable Transfer Out:					\$ 74,520	Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ 54,302			
						Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 82,691	\$ 369,605	\$ 1,253	\$ 5,600	December 2008 Child Count
FY10	\$ 84,623	\$ 388,610	\$ 1,302	\$ 5,979	December 2009 Child Count	65

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

- Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.
- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
  - 2  A decrease in the enrollment of children with disabilities.
  - 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Meade 46-1 District Official: Brett Burditt Date: 10/12/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 527,377	\$ -	\$ 422,267	\$ 1,512,645	\$ 2,462,289	Total SE Expenditures (include transfers out)	\$ 2,599,491	\$ -	\$ 112,470	\$ 23,312
						Required MOE - Local	\$ 1,388,157	Total Ending FY09 Fund Balance		\$ 135,782
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 527,377			
						Trans-Out/Interest	\$ 101,176	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 422,267			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 160,514			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 1,388,157	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 855,170	\$ -	\$ 359,085	\$ 1,664,421	\$ 2,878,676	Total SE Expenditures (include transfers out)	\$ 2,790,453	\$ -	\$ 25,605	\$ 198,400
						Required MOE - Local	\$ 1,489,333	Total Ending FY10 Fund Balance		\$ 224,005
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 224,005
						Federal	\$ 855,170	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ -			
						Add'l Local Funds	\$ 359,085	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			\$ 1,489,333
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 86,865			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 1,489,333	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 316,852					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 1,489,333	\$ 2,072,114	\$ 4,329	\$ 6,024	December 2008 Child Count
FY10	\$ 1,489,333	\$ 1,935,283	\$ 4,380	\$ 5,692	December 2009 Child Count	340

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

 (District meets MOE if "Yes" in any one category)

- Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.
- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
  - 2  A decrease in the enrollment of children with disabilities.
  - 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Menno 33-2

District Official:

Dale Weiss

Date:

02/07/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 72,706	\$ -	\$ 38,519	\$ 197,636	\$ 308,861	Total SE Expenditures (include transfers out)	\$ 302,042	\$ -	\$ 2,776	\$ -
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 190,837	Total Ending FY09 Fund Balance		\$ 2,776	
					Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY09					FY08 MOE*	\$ 190,837	Federal	\$ 72,706		
					Medicaid Direct Reimburse	\$ -	Local	\$ 6,799		
*Sum of ALL local dollars expended in FY10					Trans-Out/Interest	\$ -	State	\$ 31,700		
					Add'l Local Funds	\$ 6,799	Federal Impact Aid	\$ -		
Maximum Allowable Transfer Out:						\$ -	Interest Transfer Out	\$ -		
						\$ -	Medicaid Direct Reimburse	\$ -		
						\$ -	Fund Balance - Local	\$ -		
						\$ -	Fund Balance - State	\$ -		
						\$ -	Fund Balance - Impact Aid	\$ -		
						\$ -	Balance Remaining	\$ -		
FY10	\$ 141,965	\$ -	\$ -	\$ 195,884	\$ 337,849	Total SE Expenditures (include transfers out)	\$ 341,418	\$ -	\$ 959	\$ (1,752)
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 195,884	Total Ending FY10 Fund Balance		\$ (793)	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ (793)	
*Sum of ALL local dollars expended in FY10					FY09 MOE*	\$ 197,636	Federal	\$ 141,965		
					Medicaid Direct Reimburse	\$ -	Local	\$ -		
*Sum of ALL local dollars expended in FY10					Trans-Out/Interest	\$ -	State	\$ -		
					Add'l Local Funds	\$ (1,752)	Federal Impact Aid	\$ -		
Maximum Allowable Transfer Out:						\$ -	Interest Transfer Out	\$ -		
						\$ 49,859	Medicaid Direct Reimburse	\$ -		
						\$ 1,752	Fund Balance - Local	\$ 1,752		
						\$ 49,859	Fund Balance - State	\$ 1,817		
						\$ -	Fund Balance - Impact Aid	\$ -		
						\$ -	Balance Remaining	\$ -		

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 197,636	\$ 229,336	\$ 8,593	\$ 9,971	December 2008 Child Count	23
FY10	\$ 197,636	\$ 199,453	\$ 7,601	\$ 7,671	December 2009 Child Count	26

Pass MOE Requirement:

Yes	No	No	No
\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Milbank 25-3

District Official:

Nancy M. Meyer

Date:

10/20/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 217,235	\$ -	\$ 275,554	\$ 554,087	\$ 1,046,876	Total SE Expenditures (include transfers out)	\$ 1,086,621	\$ -	\$ 16,930	\$ -
						Required MOE - Local	\$ 491,217	Total Ending FY09 Fund Balance		\$ 16,930
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 217,235			
						Trans-Out/Interest	\$ 62,870	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 275,554			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 39,745			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 491,217	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 345,574	\$ -	\$ 153,190	\$ 592,998	\$ 1,091,762	Total SE Expenditures (include transfers out)	\$ 1,027,239	\$ -	\$ 81,453	\$ 0
						Required MOE - Local	\$ 554,087	Total Ending FY10 Fund Balance		\$ 81,453
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 81,453
						Federal	\$ 345,574	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ 38,885			
						Add'l Local Funds	\$ 88,667	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ 26			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -	<b>\$ 592,998</b>		
						Balance Remaining	\$ 0			
*Sum of ALL local dollars expended in FY09					\$ 554,087	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 123,753					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 554,087	\$ 869,386	\$ 4,329	\$ 6,792	December 2008 Child Count
FY10	\$ 592,972	\$ 681,639	\$ 4,782	\$ 5,497	December 2009 Child Count	124

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Miller 29-4

District Official:

Lisa Werdel

Date:

04/18/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 115,828	\$ -	\$ -	\$ 611,975	\$ 727,803	Total SE Expenditures (include transfers out)	\$ 474,957	\$ -	\$ -	\$ 1,091,924
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ -	Total Ending FY09 Fund Balance		\$ 1,091,924	
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: <input type="text" value="\$ -"/>					FY08 MOE*	\$ 115,828				
					Medicaid Direct Reimburse	\$ -				
					Trans-Out/Interest	\$ 18,619				
					Add'l Local Funds	\$ 611,975				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 18,619				
					Medicaid Direct Reimburse	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 174,950	\$ -	\$ -	\$ 604,009	\$ 778,959	Total SE Expenditures (include transfers out)	\$ 510,394	\$ -	\$ -	\$ 1,360,489
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 315,825	Total Ending FY10 Fund Balance		\$ 1,360,489	
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: <input type="text" value="\$ 49,859"/>					FY09 MOE*	\$ 174,950	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Medicaid Direct Reimburse	\$ -				
					Trans-Out/Interest	\$ -	<input type="text" value="\$ 335,444"/>			
					Add'l Local Funds	\$ 243,880				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 19,619				
					Medicaid Direct Reimburse	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 340,510	\$ 340,510	\$ 4,935	\$ 4,935	December 2008 Child Count	69
FY10	\$ 315,825	\$ 315,825	\$ 4,935	\$ 4,935	December 2009 Child Count	64

Pass MOE Requirement:

No	No	Yes	Yes
\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Mitchell 17-2

District Official:

Steve Culhane

Date:

12/16/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 605,457	\$ -	\$ 775,220	\$ 1,333,510	\$ 2,714,187	Total SE Expenditures (include transfers out)	\$ 2,705,153	\$ -	\$ 1,075,398	\$ 109,034	
					Required MOE - Local	\$ 1,137,718	Total Ending FY09 Fund Balance		\$ 1,184,432		
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>				
					Federal	\$ 605,457					
*Sum of ALL local dollars expended in FY08					\$ 1,137,718	FY08 MOE*	Local	\$ 162,911	\$ -	\$ -	\$ -
					\$ 23,847	Trans-Out/Interest	State	\$ 775,220			
					\$ 171,945	Add'l Local Funds	Federal Impact Aid				
						Interest Transfer Out	\$ 23,847				
Maximum Allowable Transfer Out:					\$ -	Fund Balance - Local					
						Fund Balance - State					
						Fund Balance - Impact Aid					
						Balance Remaining	\$ -				

FY10	\$ 1,017,408	\$ -	\$ 783,357	\$ 1,317,756	\$ 3,118,521	Total SE Expenditures (include transfers out)	\$ 3,497,785	\$ -	\$ 805,168	\$ -			
					Required MOE - Local	\$ 948,572	Total Ending FY10 Fund Balance		\$ 805,168				
					Allowable Transfer Out	\$ 352,057	Calculated Fund Balance		\$ 805,168				
*Sum of ALL local dollars expended in FY09					\$ 1,300,629	FY09 MOE*	Federal	\$ 1,017,408	<div style="border: 1px solid black; padding: 2px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>				
					\$ 10,817	Trans-Out/Interest	Local	\$ 6,310					
					\$ 6,310	Add'l Local Funds	State	\$ 783,357	<div style="border: 1px solid black; padding: 2px; width: fit-content;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>				
						Federal Impact Aid							
						Interest Transfer Out	\$ 10,817						
Maximum Allowable Transfer Out:					\$ 352,057	Fund Balance - Local	\$ 109,034						
						Fund Balance - State	\$ 270,230						
						Fund Balance - Impact Aid							
						Balance Remaining	\$ -						

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 1,300,629	\$ 2,075,849	\$ 3,506	\$ 5,595	December 2008 Child Count
FY10	\$ 1,415,973	\$ 2,469,560	\$ 3,879	\$ 6,766	December 2009 Child Count	365

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Mobridge-Pollock 62-6

District Official:

Christi Schaeftbauer

Date:

11/11/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 152,867	\$ -	\$ 282,794	\$ 235,372	\$ 671,033	Total SE Expenditures (include transfers out)	\$ 762,036	\$ -	\$ -	\$ 277,536	
						Required MOE - Local	\$ -	Total Ending FY09 Fund Balance		\$ 277,536	
						Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ -	FY08 MOE*	Federal	\$ 152,867	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
					\$ -	Trans-Out/Interest	Local	\$ 235,372	\$ -	\$ -	\$ 277,536
					\$ 235,372	Add'l Local Funds	State	\$ 282,794			
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ 91,003				
						Fund Balance - State					
						Fund Balance - Impact Aid					
						Balance Remaining	\$ -				

FY10	\$ 272,595	\$ -	\$ 311,582	\$ 235,822	\$ 819,999	Total SE Expenditures (include transfers out)	\$ 877,307	\$ -	\$ -	\$ 220,228
						Required MOE - Local	\$ 149,774	Total Ending FY10 Fund Balance		\$ 220,228
						Allowable Transfer Out	\$ 86,048	Calculated Fund Balance		\$ 220,228
*Sum of ALL local dollars expended in FY09					\$ 326,375	FY09 MOE*	Federal	\$ 272,595		
					\$ 86,048	Trans-Out/Interest	Local			
					\$ (176,601)	Add'l Local Funds	State	\$ 311,582		
Maximum Allowable Transfer Out:					\$ 86,048	Federal Impact Aid				
						Interest Transfer Out				
						Fund Balance - Local	\$ 57,308			
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ (0)			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 326,375	\$ 609,169	\$ 3,108	\$ 5,802	December 2008 Child Count
FY10	\$ 293,130	\$ 604,712	\$ 3,118	\$ 6,433	December 2009 Child Count	94

Pass MOE Requirement:

<b>No</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
-----------	-----------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Montrose 43-2

District Official:

Cindy Christensen

Date:

12/17/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 54,553	\$ -	\$ 70,466	\$ 161,753	\$ 286,772	Total SE Expenditures (include transfers out)	\$ 288,955	\$ -	\$ 1,425	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 150,540	FY08 MOE*	Required MOE - Local	\$ 150,540	Total Ending FY09 Fund Balance		\$ 1,425
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 11,213	Add'l Local Funds	Federal	\$ 54,553			
							Local	\$ 11,213			
							State	\$ 70,466			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 2,183			
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

FY10	\$ 103,976	\$ -	\$ 52,681	\$ 161,396	\$ 318,053	Total SE Expenditures (include transfers out)	\$ 308,188	\$ -	\$ 11,290	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 161,753	FY09 MOE*	Required MOE - Local	\$ 161,396	Total Ending FY10 Fund Balance		\$ 11,290
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 11,290
Maximum Allowable Transfer Out: \$ 25,670					\$ (357)	Add'l Local Funds	Federal	\$ 103,976	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
							Local				Note =H21+H22+H24+H27 can not be greater than local current revenue
							State	\$ 42,816			
							Federal Impact Aid				
							Interest Transfer Out				
							Fund Balance - Local				
							Fund Balance - State				
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 161,753	\$ 234,402	\$ 5,777	\$ 8,372	December 2008 Child Count
FY10	\$ 161,396	\$ 204,212	\$ 6,456	\$ 8,168	December 2009 Child Count	25

Pass MOE Requirement:

<b>No</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
-----------	-----------	------------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Mt. Vernon 17-3 District Official: Teresa Wessel Date: 12/02/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 39,259	\$ -	\$ 37,541	\$ 146,944	\$ 223,744	Total SE Expenditures (include transfers out)	\$ 259,804	\$ -	\$ -	\$ 56,849	
					Required MOE - Local	\$ 122,100	Total Ending FY09 Fund Balance		\$ 56,849		
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>				
					Federal	\$ 39,259					
*Sum of ALL local dollars expended in FY08					\$ 122,100	FY08 MOE*	Local	\$ 24,844	\$ -	\$ -	\$ -
					\$ -	Trans-Out/Interest	State	\$ 37,541			
					\$ 24,844	Add'l Local Funds	Federal Impact Aid	\$ -			
Maximum Allowable Transfer Out:					\$ -	Interest Transfer Out	\$ -	Fund Balance - Local	\$ 21,012		
						Fund Balance - State	\$ 15,048	Fund Balance - Impact Aid			
						Balance Remaining	\$ -				

FY10	\$ 85,450	\$ -	\$ 56,246	\$ 157,370	\$ 299,066	Total SE Expenditures (include transfers out)	\$ 324,468	\$ -	\$ -	\$ 31,446	
					Required MOE - Local	\$ 129,004	Total Ending FY10 Fund Balance		\$ 31,446		
					Allowable Transfer Out	\$ 28,112	Calculated Fund Balance		\$ 31,446		
*Sum of ALL local dollars expended in FY09					\$ 167,956	FY09 MOE*	Federal	\$ 85,450	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
					\$ 254	Trans-Out/Interest	Local				
					\$ (10,840)	Add'l Local Funds	State	\$ 56,246	Note =H21+H22+H24+H27 can not be greater than local current revenue		
Maximum Allowable Transfer Out:					\$ 30,409	Federal Impact Aid					\$ 157,370
						Interest Transfer Out	\$ 254				
						Fund Balance - Local	\$ 25,403				
						Fund Balance - State					
						Fund Balance - Impact Aid					
						Balance Remaining	\$ (0)				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 167,956	\$ 220,545	\$ 4,799	\$ 6,301	December 2008 Child Count	35
FY10	\$ 182,519	\$ 238,765	\$ 5,888	\$ 7,702	December 2009 Child Count	31

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Newell 9-2

District Official:

Sally Pflaumer

Date:

10/21/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 95,369	\$ -	\$ 188,491	\$ 198,295	\$ 482,155	Total SE Expenditures (include transfers out)	\$ 453,994	\$ -	\$ 3,549	\$ -
*Sum of ALL local dollars expended in FY08 \$ 200,115 - (1,820)					FY08 MOE*	Required MOE - Local	\$ 198,295	Total Ending FY09 Fund Balance		\$ 3,549
					Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Add'l Local Funds \$ (1,820)					Federal	Federal	\$ 95,369			
					Trans-Out/Interest	Local	\$ -			
Maximum Allowable Transfer Out: \$ -					Add'l Local Funds	State	\$ 160,330			
					Add'l Local Funds	Federal Impact Aid	\$ -			
					Federal Impact Aid	Interest Transfer Out	\$ -			
					Federal Impact Aid	Fund Balance - Local	\$ -			
					Interest Transfer Out	Fund Balance - State	\$ -			
					Interest Transfer Out	Fund Balance - Impact Aid	\$ -			
					Fund Balance - Local	Balance Remaining	\$ -			
					Fund Balance - Local	Balance Remaining	\$ -			

FY10	\$ 100,920	\$ -	\$ 133,477	\$ 215,621	\$ 450,018	Total SE Expenditures (include transfers out)	\$ 555,487	\$ -	\$ (101,920)	\$ -
*Sum of ALL local dollars expended in FY09 \$ 198,295 - 17,326					FY09 MOE*	Required MOE - Local	\$ 198,295	Total Ending FY10 Fund Balance		\$ (101,920)
					Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ (101,920)
Add'l Local Funds \$ 17,326					Federal	Federal	\$ 100,920	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
					Trans-Out/Interest	Local	\$ 17,326			
Maximum Allowable Transfer Out: \$ 52,243					Add'l Local Funds	State	\$ 133,477	Note =H21+H22+H24+H27 can not be greater than local current revenue		
					Add'l Local Funds	Federal Impact Aid	\$ -			
					Federal Impact Aid	Interest Transfer Out	\$ -	\$ 215,621		
					Federal Impact Aid	Fund Balance - Local	\$ -			
					Interest Transfer Out	Fund Balance - State	\$ 105,469			
					Interest Transfer Out	Fund Balance - Impact Aid	\$ -			
					Fund Balance - Local	Balance Remaining	\$ -			
					Fund Balance - Local	Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 198,295	\$ 358,625	\$ 4,131	\$ 7,471	December 2008 Child Count
FY10	\$ 215,621	\$ 454,567	\$ 3,594	\$ 7,576	December 2009 Child Count	60

Pass MOE Requirement:

Yes	Yes	No	Yes
-----	-----	----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

New Underwood 51-3

District Official:

Irene Madsen

Date:

12/17/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 48,182	\$ -	\$ 71,317	\$ 101,435	\$ 220,934	Total SE Expenditures (include transfers out)	\$ 235,128	\$ -	\$ 61,028	\$ -
						Required MOE - Local	\$ 99,299	Total Ending FY09 Fund Balance		\$ 61,028
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 48,182			
						Trans-Out/Interest	\$ 2,136	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 71,317			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 14,194			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 99,299	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 104,779	\$ -	\$ 62,546	\$ 104,898	\$ 272,223	Total SE Expenditures (include transfers out)	\$ 294,810	\$ -	\$ 38,441	\$ -
						Required MOE - Local	\$ 101,435	Total Ending FY10 Fund Balance		\$ 38,441
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 38,441
						Federal	\$ 104,779	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ 2,782			
						Add'l Local Funds	\$ 62,546	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ 681			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 22,587			
						Fund Balance - Impact Aid	\$ -	\$ 104,898		
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 101,435	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 32,922					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 101,435	\$ 186,946	\$ 3,757	\$ 6,924	December 2008 Child Count
FY10	\$ 104,217	\$ 189,350	\$ 3,594	\$ 6,529	December 2009 Child Count	29

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>
------------	------------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Northwestern Area 56-7

District Official:

Lisa Frericks

Date:

10/19/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 53,853	\$ -	\$ -	\$ 229,486	\$ 283,339	Total SE Expenditures (include transfers out)	\$ 232,297	\$ -	\$ -	\$ 188,741	
*Sum of ALL local dollars expended in FY08					\$ 160,631	FY08 MOE*	Required MOE - Local	\$ 160,631	Total Ending FY09 Fund Balance		\$ 188,741
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 68,855	Add'l Local Funds	Federal	\$ 53,853	\$ -	\$ -	\$ -
							Local	\$ 17,813			
						State	\$ -				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 151,814	\$ -	\$ -	\$ 262,442	\$ 414,256	Total SE Expenditures (include transfers out)	\$ 354,985	\$ -	\$ -	\$ 248,012	
*Sum of ALL local dollars expended in FY09					\$ 178,444	FY09 MOE*	Required MOE - Local	\$ 145,034	Total Ending FY10 Fund Balance		\$ 248,012
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 33,410	Calculated Fund Balance		\$ 248,012
Maximum Allowable Transfer Out: \$ 44,895					\$ 83,998	Add'l Local Funds	Federal	\$ 151,814	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 24,727			<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>
						State	\$ -		\$ -	\$ 203,171	
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 178,444	\$ 178,444	\$ 4,575	\$ 4,575	December 2008 Child Count	39
FY10	\$ 203,171	\$ 203,171	\$ 4,955	\$ 4,955	December 2009 Child Count	41

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Oelrichs 23-3

District Official:

Karen Thomsen

Date:

12/16/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 21,449	\$ 21,622	\$ -	\$ 53,260	\$ 96,331	Total SE Expenditures (include transfers out)	\$ 89,008	\$ 3,236	\$ -	\$ 6,388
						Required MOE - Local	\$ 49,173	Total Ending FY09 Fund Balance		\$ 9,624
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 21,449			
						Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ -			
						Federal Impact Aid	\$ 18,386			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 49,173	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 53,553	\$ 19,910	\$ 18,570	\$ 53,178	\$ 145,211	Total SE Expenditures (include transfers out)	\$ 143,701	\$ 3,236	\$ -	\$ 7,898
						Required MOE - Local	\$ 31,986	Total Ending FY10 Fund Balance		\$ 11,134
						Allowable Transfer Out	\$ 17,187	Calculated Fund Balance		\$ 11,134
						Federal	\$ 53,553	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Local	\$ 2,495			
						Add'l Local Funds	\$ 18,570	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						State	\$ 18,570			
						Federal Impact Aid	\$ 19,910	\$ 51,668		
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 49,173	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 17,187					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 49,173	\$ 49,173	\$ 2,138	\$ 2,138	December 2008 Child Count	23
FY10	\$ 51,668	\$ 70,238	\$ 2,870	\$ 3,902	December 2009 Child Count	18

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Oldham-Ramona 39-5

District Official:

GayLynn Hagemann, Bus Mgr

Date:

12/01/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 33,436	\$ -	\$ -	\$ 169,454	\$ 202,890	Total SE Expenditures (include transfers out)	\$ 155,113	\$ -	\$ -	\$ 151,205	
*Sum of ALL local dollars expended in FY08					\$ 109,061	FY08 MOE*	Required MOE - Local	\$ 109,061	Total Ending FY09 Fund Balance		\$ 151,205
					\$ 3,965	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 56,428	Add'l Local Funds	Federal	\$ 33,436	\$ -	\$ -	\$ -
							Local	\$ 8,651			
						State	\$ -				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ 3,965				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 52,907	\$ -	\$ -	\$ 166,773	\$ 219,680	Total SE Expenditures (include transfers out)	\$ 167,752	\$ -	\$ -	\$ 203,133	
*Sum of ALL local dollars expended in FY09					\$ 117,712	FY09 MOE*	Required MOE - Local	\$ 102,080	Total Ending FY10 Fund Balance		\$ 203,133
					\$ 49,061	Add'l Local Funds	Allowable Transfer Out	\$ 12,765	Calculated Fund Balance		\$ 203,133
Maximum Allowable Transfer Out: \$ 12,765							Federal	\$ 52,907	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
							Local				Note =H21+H22+H24+H27 can not be greater than local current revenue
						State					
						Federal Impact Aid					
						Interest Transfer Out					
						Fund Balance - Local					
						Fund Balance - State					
						Fund Balance - Impact Aid					
						Balance Remaining	\$ (0)				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 117,712	\$ 117,712	\$ 7,847	\$ 7,847	December 2008 Child Count	15
FY10	\$ 114,845	\$ 114,845	\$ 8,203	\$ 8,203	December 2009 Child Count	14

Pass MOE Requirement:

<b>No</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
-----------	-----------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Parker 60-4

District Official:

JAMES M VOGEL

Date:

12/16/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 84,496	\$ -	\$ 7,965	\$ 237,780	\$ 330,241	Total SE Expenditures (include transfers out)	\$ 334,481	\$ -	\$ -	\$ (6,070)
					Required MOE - Local	\$ 221,858	Total Ending FY09 Fund Balance		\$ (6,070)	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
*Sum of ALL local dollars expended in FY08					Federal	\$ 84,496				
					Trans-Out/Interest	\$ -	\$ -	\$ -	\$ (6,070)	
					Add'l Local Funds	\$ 15,922				
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ 4,240				
					Fund Balance - State					
					Fund Balance - Impact Aid					
					Balance Remaining	\$ -				

FY10	\$ 173,530	\$ -	\$ 247,559	\$ 421,089	Total SE Expenditures (include transfers out)	\$ 429,488	\$ -	\$ -	\$ (14,469)	
					Required MOE - Local	\$ 198,748	Total Ending FY10 Fund Balance		\$ (14,469)	
					Allowable Transfer Out	\$ 42,741	Calculated Fund Balance		\$ (14,469)	
*Sum of ALL local dollars expended in FY09					Federal	\$ 173,530	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Trans-Out/Interest					
					Add'l Local Funds	\$ -	Note =H21+H22+H24+H27 can not be greater than local current revenue			
Maximum Allowable Transfer Out:					\$ 42,741	Fund Balance - Local				
					Fund Balance - State					
					Fund Balance - Impact Aid					
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 242,020	\$ 249,985	\$ 5,628	\$ 5,814	December 2008 Child Count	43
FY10	\$ 255,958	\$ 255,958	\$ 5,224	\$ 5,224	December 2009 Child Count	49

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>
------------	------------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Parkston 33-3 District Official: Craig Bruening Date: 12/17/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 116,357	\$ -	\$ 231,826	\$ 391,451	\$ 739,634	Total SE Expenditures (include transfers out)	\$ 729,243	\$ -	\$ 120,337	\$ 42,833
					Required MOE - Local	\$ 361,730	Total Ending FY09 Fund Balance		\$ 163,170	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 115,355				
*Sum of ALL local dollars expended in FY08					\$ 361,730	FY08 MOE*	Local	\$ 20,332	\$ -	\$ -
					\$ -	Trans-Out/Interest	State	\$ 231,826		
					\$ 29,721	Add'l Local Funds	Federal Impact Aid	\$ -		
Maximum Allowable Transfer Out:					\$ -	Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			

FY10	\$ 204,310	\$ -	\$ 233,030	\$ 403,912	\$ 841,252	Total SE Expenditures (include transfers out)	\$ 850,526	\$ -	\$ 104,213	\$ 49,683	
					Required MOE - Local	\$ 315,375	Total Ending FY10 Fund Balance		\$ 153,896		
					Allowable Transfer Out	\$ 66,687	Calculated Fund Balance		\$ 153,896		
*Sum of ALL local dollars expended in FY09					\$ 382,062	FY09 MOE*	Federal	\$ 204,310	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
					\$ -	Trans-Out/Interest	Local	\$ 15,000			
					\$ 21,850	Add'l Local Funds	State	\$ 233,030	<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
Maximum Allowable Transfer Out:					\$ 68,689	Federal Impact Aid		<div style="border: 1px solid black; padding: 2px;">                     \$ 397,062                 </div>			
						Interest Transfer Out					
						Fund Balance - Local					
						Fund Balance - State	\$ 16,124				
						Fund Balance - Impact Aid					
						Balance Remaining	\$ 0				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 382,062	\$ 613,888	\$ 5,163	\$ 8,296	December 2008 Child Count	74
FY10	\$ 397,062	\$ 646,216	\$ 6,966	\$ 11,337	December 2009 Child Count	57

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Pierre 32-2 District Official: Darla Mayer Date: 10/15/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 572,176	\$ -	\$ 965,130	\$ 1,223,519	\$ 2,760,825	Total SE Expenditures (include transfers out)	\$ 2,506,203	\$ -	\$ 220,117	\$ 74,253
						Required MOE - Local	\$ 1,149,266	Total Ending FY09 Fund Balance		
						Allowable Transfer Out	\$ -	\$ 294,370		
						Federal	\$ 572,176	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Local	\$ -	\$ -	\$ 221,762	\$ 74,253
						State	\$ 784,761			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 1,149,266	FY08 MOE*				
					\$ -	Trans-Out/Interest				
					\$ 74,253	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 1,091,962	\$ -	\$ 844,963	\$ 1,301,619	\$ 3,238,544	Total SE Expenditures (include transfers out)	\$ 3,065,439	\$ -	\$ 242,514	\$ 226,606
						Required MOE - Local	\$ 812,354	Total Ending FY10 Fund Balance		
						Allowable Transfer Out	\$ 336,912	Calculated Fund Balance		
						Federal	\$ 1,091,962	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Local				
						State	\$ 824,211	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid				
						Interest Transfer Out		\$ 1,149,266		
						Fund Balance - Local				
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 1,149,266	FY09 MOE*				
					\$ 152,353	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ 336,912					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 1,149,266	\$ 1,934,027	\$ 4,090	\$ 6,883	December 2008 Child Count
FY10	\$ 1,149,266	\$ 1,973,477	\$ 3,731	\$ 6,407	December 2009 Child Count	308

Pass MOE Requirement: 

Yes	Yes	No	No
-----	-----	----	----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Plankinton 1-1 District Official: Joan Swanson Date: 10/22/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 42,607	\$ -	\$ 517,078	\$ 246,400	\$ 806,085	Total SE Expenditures (include transfers out)	\$ 895,016	\$ -	\$ -	\$ 60,426	
					Required MOE - Local	\$ 223,300	Total Ending FY09 Fund Balance			\$ 60,426	
					Allowable Transfer Out	\$ -					
*Sum of ALL local dollars expended in FY08					\$ 223,300	FY08 MOE*	Federal	\$ 42,607	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
					\$ 3,277	Trans-Out/Interest	Local	\$ 19,823	\$ -	\$ -	\$ -
					\$ 19,823	Add'l Local Funds	State	\$ 517,078			
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -				
					\$ -	Interest Transfer Out	\$ 3,277				
					\$ -	Fund Balance - Local	\$ 88,931				
					\$ -	Fund Balance - State					
					\$ -	Fund Balance - Impact Aid					
					\$ -	Balance Remaining	\$ -				

FY10	\$ 86,671	\$ -	\$ 520,463	\$ 286,024	\$ 893,158	Total SE Expenditures (include transfers out)	\$ 881,000	\$ -	\$ 12,158	\$ 60,426			
					\$ 253,426	Required MOE - Local	\$ 253,426	Total Ending FY10 Fund Balance			\$ 72,584		
					\$ 30,469	Allowable Transfer Out	\$ 30,469	Calculated Fund Balance			\$ 72,584		
*Sum of ALL local dollars expended in FY09					\$ 332,054	FY09 MOE*	Federal	\$ 86,671	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.				
					\$ 2,129	Trans-Out/Interest	Local						
					\$ (48,159)	Add'l Local Funds	State	\$ 508,305	Note =H21+H22+H24+H27 can not be greater than local current revenue				
Maximum Allowable Transfer Out:					\$ 33,406	Federal Impact Aid	\$ -	\$ 286,024					
					\$ 33,406	Interest Transfer Out	\$ 2,129						
					\$ -	Fund Balance - Local							
					\$ -	Fund Balance - State							
					\$ -	Fund Balance - Impact Aid							
					\$ -	Balance Remaining	\$ -						

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 332,054	\$ 849,132	\$ 4,812	\$ 12,306	December 2008 Child Count
FY10	\$ 283,895	\$ 792,200	\$ 5,257	\$ 14,670	December 2009 Child Count	54

Pass MOE Requirement: 

No	No	Yes	Yes
----	----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Platte-Geddes 11-5

District Official:

Kathleen A. Holter

Date:

09/28/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 116,623	\$ -	\$ -	\$ 501,175	\$ 617,798	Total SE Expenditures (include transfers out)	\$ 358,159	\$ -	\$ -	\$ 949,004	
*Sum of ALL local dollars expended in FY08					\$ 270,336	FY08 MOE*	Required MOE - Local	\$ 221,449	Total Ending FY09 Fund Balance		\$ 949,004
					\$ 20,087	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 210,752	Add'l Local Funds	Federal	\$ 116,623	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ -	\$ -	\$ -	\$ -
							State	\$ -			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ 20,087			
							Fund Balance - Local	\$ -			
							Fund Balance - State				
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

FY10	\$ 208,394			\$ 513,343	\$ 721,737	Total SE Expenditures (include transfers out)	\$ 534,496	\$ -	\$ -	\$ 1,136,245	
*Sum of ALL local dollars expended in FY09					\$ 221,449	FY09 MOE*	Required MOE - Local	\$ 152,971	Total Ending FY10 Fund Balance		\$ 1,136,245
					\$ 90,600	Trans-Out/Interest	Allowable Transfer Out	\$ 68,478	Calculated Fund Balance		\$ 1,136,245
Maximum Allowable Transfer Out: \$ 68,478					\$ 201,294	Add'l Local Funds	Federal	\$ 208,394	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 82,531			
							State		<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
							Federal Impact Aid				
							Interest Transfer Out	\$ 22,122			\$ 326,102
							Fund Balance - Local				
							Fund Balance - State				
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 221,449	\$ 221,449	\$ 3,753	\$ 3,753	December 2008 Child Count	59
FY10	\$ 303,980	\$ 303,980	\$ 5,428	\$ 5,428	December 2009 Child Count	56

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Rapid City Area 51-4

District Official:

Mary Duncan

Date:

11/30/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 2,948,380	\$ -	\$ 4,867,162	\$ 8,253,547	\$ 16,069,089	Total SE Expenditures (include transfers out)	\$ 15,484,545	\$ -	\$ 1,805,042	\$ -
						Required MOE - Local	\$ 7,707,552	Total Ending FY09 Fund Balance		\$ 1,805,042
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 2,948,380			
						Trans-Out/Interest	\$ 545,995	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 4,282,618			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 4,014,474		\$ 4,477,771	\$ 8,632,611	\$ 17,124,856	Total SE Expenditures (include transfers out)	\$ 17,822,565	\$ -	\$ 1,107,333	\$ -
						Required MOE - Local	\$ 6,498,650	Total Ending FY10 Fund Balance		\$ 1,107,333
						Allowable Transfer Out	\$ 1,754,897	Calculated Fund Balance		\$ 1,107,333
						Federal	\$ 4,014,474	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ 379,064			
						Add'l Local Funds	\$ 4,477,771	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid				
						Interest Transfer Out		<b>\$ 8,632,611</b>		
						Fund Balance - Local				
						Fund Balance - State	\$ 697,709			
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			
Maximum Allowable Transfer Out:					\$ 1,850,478					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 8,253,547	\$ 12,536,165	\$ 4,716	\$ 7,164	December 2008 Child Count	1,750
FY10	\$ 8,632,611	\$ 13,808,091	\$ 4,853	\$ 7,762	December 2009 Child Count	1,779

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Redfield 56-4

District Official:

Marilyn Hodges

Date:

12/16/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 194,246	\$ -	\$ 586,500	\$ 288,115	\$ 1,068,861	Total SE Expenditures (include transfers out)	\$ 1,184,768	\$ -	\$ 279,183	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 257,830	FY08 MOE*	Required MOE - Local	\$ 257,830	Total Ending FY09 Fund Balance		\$ 279,183
					\$ 2,579	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 27,706	Add'l Local Funds	Federal	\$ 194,246			
							Local	\$ 27,706			
							State	\$ 586,500			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ 2,579			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 115,907			
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

FY10	\$ 349,549	\$ -	\$ 730,554	\$ 301,187	\$ 1,381,290	Total SE Expenditures (include transfers out)	\$ 1,199,731	\$ -	\$ 460,742	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 285,536	FY09 MOE*	Required MOE - Local	\$ 211,087	Total Ending FY10 Fund Balance		\$ 460,742
					\$ 15,651	Trans-Out/Interest	Allowable Transfer Out	\$ 74,449	Calculated Fund Balance		\$ 460,742
Maximum Allowable Transfer Out: \$ 72,453						Add'l Local Funds	Federal	\$ 349,549	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
							Local	\$ 15,651			Note =H21+H22+H24+H27 can not be greater than local current revenue
							State	\$ 548,995			
							Federal Impact Aid				
							Interest Transfer Out				
							Fund Balance - Local				
							Fund Balance - State				
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 285,536	\$ 987,943	\$ 1,916	\$ 6,630	December 2008 Child Count
FY10	\$ 301,187	\$ 850,182	\$ 2,035	\$ 5,744	December 2009 Child Count	148

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Rosholt 54-4

District Official:

CAROLYN EIDE

Date:

10/04/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 40,266	\$ -	\$ -	\$ 145,749	\$ 186,015	Total SE Expenditures (include transfers out)	\$ 141,838	\$ -	\$ -	\$ 240,826	
						Required MOE - Local	\$ 84,239	Total Ending FY09 Fund Balance		\$ 240,826	
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
						Federal	\$ 40,266				
*Sum of ALL local dollars expended in FY08					\$ 84,239	FY08 MOE*	Local	\$ 17,333	\$ -	\$ -	\$ -
					\$ -	Trans-Out/Interest	State	\$ -			
					\$ 61,510	Add'l Local Funds	Federal Impact Aid	\$ -			
Maximum Allowable Transfer Out:					\$ -	Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 106,191	\$ -	\$ -	\$ 141,716	\$ 247,907	Total SE Expenditures (include transfers out)	\$ 211,146	\$ -	\$ -	\$ 277,587
						Required MOE - Local	\$ 69,755	Total Ending FY10 Fund Balance		\$ 277,587
						Allowable Transfer Out	\$ 31,817	Calculated Fund Balance		\$ 277,587
*Sum of ALL local dollars expended in FY09					\$ 101,572	FY09 MOE*	Federal	\$ 106,191	<div style="border: 1px solid black; padding: 2px; font-size: small;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>	
					\$ -	Trans-Out/Interest	Local	\$ 3,383		
					\$ 40,144	Add'l Local Funds	State		<div style="border: 1px solid black; padding: 2px; font-size: small;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>	
Maximum Allowable Transfer Out:					\$ 31,818	Federal Impact Aid				
						Interest Transfer Out				
						Fund Balance - Local				
						Fund Balance - State				
						Fund Balance - Impact Aid			\$ 104,955	
						Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 101,572	\$ 101,572	\$ 3,907	\$ 3,907	December 2008 Child Count	26
FY10	\$ 104,955	\$ 104,955	\$ 4,373	\$ 4,373	December 2009 Child Count	24

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Roslyn 18-2 District Official: \_\_\_\_\_ Completed by DOE \_\_\_\_\_ Date: 01/03/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 34,392	\$ -	\$ -	\$ 122,072	\$ 156,464	Total SE Expenditures (include transfers out)	\$ 180,469	\$ -	\$ -	\$ 34,062
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 122,072	Total Ending FY09 Fund Balance		\$ 34,062	
					Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)			
Maximum Allowable Transfer Out: \$ -					Federal	\$ 34,392				
					Trans-Out/Interest	\$ 1,906				
					Add'l Local Funds	\$ -				
					State	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 1,906				
					Fund Balance - Local	\$ 22,099				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 63,196	\$ -	\$ -	\$ 124,581	\$ 187,777	Total SE Expenditures (include transfers out)	\$ 160,325	\$ -	\$ -	\$ 61,514
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 97,129	Total Ending FY10 Fund Balance		\$ 61,514	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 61,514	
Maximum Allowable Transfer Out: \$ 15,486					Federal	\$ 63,196	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>	
					Trans-Out/Interest	\$ 144,171				
					Add'l Local Funds	\$ -				
					State	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 144,171	\$ 144,171	\$ 10,298	\$ 10,298	December 2008 Child Count
FY10	\$ 97,129	\$ 97,129	\$ 10,792	\$ 10,792	December 2009 Child Count	9

Pass MOE Requirement: 

No	No	Yes	Yes
----	----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Rutland 39-4

District Official:

Crystal Hansen

Date:

04/13/2011

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 25,672	\$ -	\$ -	\$ 129,237	\$ 154,909	Total SE Expenditures (include transfers out)	\$ 176,887	\$ -	\$ -	\$ 35,124	
					Required MOE - Local	\$ 127,202	Total Ending FY09 Fund Balance		\$ 35,124		
					Allowable Transfer Out	\$ -					
*Sum of ALL local dollars expended in FY08					\$ 127,202	FY08 MOE*	\$ 25,672				
					\$ 403	Medicaid Direct Reimburse	\$ -				
					\$ -	Trans-Out/Interest	\$ -				
					\$ 1,632	Add'l Local Funds	\$ -				
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Medicaid Direct Reimburse	\$ 403				
						Fund Balance - Local	\$ 23,610				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 26,075	\$ -	\$ -	\$ 147,975	\$ 174,050	Total SE Expenditures (include transfers out)	\$ 143,534	\$ -	\$ -	\$ 65,640	
					Required MOE - Local	\$ 117,459	Total Ending FY10 Fund Balance		\$ 65,640		
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 65,640		
*Sum of ALL local dollars expended in FY09					\$ 150,812	FY09 MOE*	\$ 26,075				
					\$ -	Medicaid Direct Reimburse	\$ -				
					\$ -	Trans-Out/Interest	\$ -				
					\$ (2,837)	Add'l Local Funds	\$ -				
Maximum Allowable Transfer Out:					\$ 49,859	Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Medicaid Direct Reimburse	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 150,812	\$ 150,812	\$ 7,541	\$ 7,541	December 2008 Child Count	20
FY10	\$ 117,459	\$ 117,459	\$ 6,909	\$ 6,909	December 2009 Child Count	17

Pass MOE Requirement:

	No	No	No	No
Shortfall:	\$ 33,353	\$ 33,353	\$ 632	\$ 632

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Sanborn Central 55-5

District Official:

Gayle Bechen

Date:

02/28/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 57,700	\$ -	\$ 266,380	\$ 324,080	Total SE Expenditures (include transfers out)	\$ 175,842	\$ -	\$ -	\$ 707,535	
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 105,698	Total Ending FY09 Fund Balance		\$ 707,535	
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: <input type="text" value="\$ -"/>					FY08 MOE*	\$ 57,700				
					Medicaid Direct Reimburse	\$ -				
					Trans-Out/Interest	\$ -				
					Add'l Local Funds	\$ 160,682				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Medicaid Direct Reimburse	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 83,905	\$ -	\$ 284,730	\$ 368,635	Total SE Expenditures (include transfers out)	\$ 202,047	\$ -	\$ -	\$ 874,123
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 118,142	Total Ending FY10 Fund Balance		\$ 874,123
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 874,123
Maximum Allowable Transfer Out: <input type="text" value="\$ 49,859"/>					FY09 MOE*	\$ 83,905			
					Medicaid Direct Reimburse	\$ -			
					Trans-Out/Interest	\$ -			
					Add'l Local Funds	\$ 166,588			
					Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -			
					Medicaid Direct Reimburse	\$ -			
					Fund Balance - Local	\$ -			
					Fund Balance - State	\$ -			
					Fund Balance - Impact Aid	\$ -			
					Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 118,142	\$ 118,142	\$ 6,563	\$ 6,563	December 2008 Child Count	18
FY10	\$ 118,142	\$ 118,142	\$ 5,626	\$ 5,626	December 2009 Child Count	21

Pass MOE Requirement:

	Yes	Yes	No	No
Shortfall:	\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Scotland 4-3 District Official: Mitchell Brooks Date: 10/15/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 77,041	\$ -	\$ 53,720	\$ 254,498	\$ 385,259	Total SE Expenditures (include transfers out)	\$ 374,267	\$ -	\$ 18,576	\$ 11,240
						Required MOE - Local	\$ 235,923	Total Ending FY09 Fund Balance		\$ 29,816
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 77,041			
*Sum of ALL local dollars expended in FY08					\$ 235,923	FY08 MOE*				
					\$ -	Trans-Out/Interest	Local	\$ 7,335	\$ -	\$ -
					\$ 18,575	Add'l Local Funds	State	\$ 53,720		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 248			
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			

FY10	\$ 138,523	\$ -	\$ -	\$ 265,464	\$ 403,987	Total SE Expenditures (include transfers out)	\$ 386,470	\$ -	\$ 13,887	\$ 33,446
						Required MOE - Local	\$ 243,258	Total Ending FY10 Fund Balance		\$ 47,333
						Allowable Transfer Out		Calculated Fund Balance		\$ 47,333
*Sum of ALL local dollars expended in FY09					\$ 243,258	FY09 MOE*	Federal	\$ 138,523	<div style="border: 1px solid black; padding: 2px; font-size: small;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>	
						Trans-Out/Interest	Local			
					\$ 22,206	Add'l Local Funds	State		<div style="border: 1px solid black; padding: 2px; font-size: small;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>	
Maximum Allowable Transfer Out:					\$ 32,967	Federal Impact Aid				
						Interest Transfer Out				
						Fund Balance - Local				
						Fund Balance - State	\$ 4,689			
						Fund Balance - Impact Aid				
						Balance Remaining	\$ (0)			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 243,258	\$ 297,226	\$ 6,081	\$ 7,431	December 2008 Child Count
FY10	\$ 243,258	\$ 247,947	\$ 5,288	\$ 5,390	December 2009 Child Count	46

Pass MOE Requirement: 

Yes	No	No	No
-----	----	----	----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Selby Area 62-5

District Official:

Laurel Berens

Date:

04-Oct-10

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 52,130	\$ -	\$ -	\$ 251,398	\$ 303,528	Total SE Expenditures (include transfers out)	\$ 301,820	\$ -	\$ -	\$ 52,396	
*Sum of ALL local dollars expended in FY08					\$ 228,439	FY08 MOE*	Required MOE - Local	\$ 228,439	Total Ending FY09 Fund Balance		\$ 52,396
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 22,959	Add'l Local Funds	Federal	\$ 52,130			
							Local	\$ 21,251			
						State	\$ -				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 85,977			\$ 282,349	\$ 368,326	Total SE Expenditures (include transfers out)	\$ 335,667	\$ -	\$ -	\$ 85,055	
*Sum of ALL local dollars expended in FY09					\$ 249,690	FY09 MOE*	Required MOE - Local	\$ 249,690	Total Ending FY10 Fund Balance		\$ 85,055
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 85,055
Maximum Allowable Transfer Out: \$ 22,710					\$ 32,659	Add'l Local Funds	Federal	\$ 85,977	<div style="border: 1px solid black; padding: 2px; font-size: small;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ -			<div style="border: 1px solid black; padding: 2px; font-size: small;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>
						State	\$ -				
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 249,690	\$ 249,690	\$ 9,988	\$ 9,988	December 2008 Child Count
FY10	\$ 249,690	\$ 249,690	\$ 8,610	\$ 8,610	December 2009 Child Count	29

Pass MOE Requirement:

Yes	Yes	No	No
-----	-----	----	----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Shannon County 65-1

District Official:

Coy Sasse

Date:

02/07/2011

		REVENUES				EXPENDITURES		FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 611,133	\$ 876,639	\$ 1,703,673	\$ 76,451	\$ 3,267,896	Total SE Expenditures (include transfers out)	\$ 3,443,616	\$ (196,379)	\$ -	\$ -
						Required MOE - Local	\$ 52,340	Total Ending FY09 Fund Balance		\$ (196,379)
						Allowable Transfer Out	\$ -			
*Sum of ALL local dollars expended in FY08						\$ 52,340	FY08 MOE*	\$ 611,133		
						\$ 20,605	Medicaid Direct Reimburse	\$ 3,506		
						\$ -	Trans-Out/Interest	\$ 1,703,673		
						\$ 3,506	Add'l Local Funds	\$ 876,639		
Maximum Allowable Transfer Out:						\$ -	Interest Transfer Out	\$ -		
						Medicaid Direct Reimburse	\$ 20,605			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ 175,720			
						Balance Remaining	\$ -			

FY10	\$ 1,490,978	\$ 285,360	\$ 1,774,511	\$ 38,191	\$ 3,589,040	Total SE Expenditures (include transfers out)	\$ 3,252,570	\$ 88,981	\$ 51,110	\$ -
						Required MOE - Local	\$ 38,191	Total Ending FY10 Fund Balance		\$ 140,091
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 140,091
*Sum of ALL local dollars expended in FY09						\$ 55,846	FY09 MOE*	\$ 1,490,978		
						\$ -	Medicaid Direct Reimburse	\$ -		
						\$ -	Trans-Out/Interest	\$ 1,723,401		
						\$ (17,655)	Add'l Local Funds	\$ -		
Maximum Allowable Transfer Out:						\$ 49,859	Interest Transfer Out	\$ -		
						Medicaid Direct Reimburse	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 55,846	\$ 1,759,519	\$ 220	\$ 6,927	December 2008 Child Count	254
FY10	\$ 38,191	\$ 1,761,592	\$ 141	\$ 6,524	December 2009 Child Count	270

Pass MOE Requirement:

No	Yes	No	No
\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Sioux Falls School District 49-5

District Official:

Todd Vik

Date:

05/03/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 4,149,233	\$ 10,697,164	\$ 11,355,991	\$ 26,202,388	Total SE Expenditures (include transfers out)	\$ 26,920,444	\$ -	\$ 2,060,184	\$ 1,772,787	
					Required MOE - Local	\$ 10,712,961	Total Ending FY09 Fund Balance		\$ 3,832,971	
					Allowable Transfer Out					
*Sum of ALL local dollars expended in FY08					\$ 10,810,821	FY08 MOE*	\$ 4,149,233			
					\$ 643,030	Medicaid Direct Reimburse				
					Trans-Out/Interest	\$ 10,697,164				
					\$ (97,860)	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid				
Note: FY08 MOE reflects change in current status of Medicaid Direct Services funding.					Interest Transfer Out					
					Medicaid Direct Reimburse	\$ 643,030				
					Fund Balance - Local	\$ 97,860				
					Fund Balance - State	\$ 620,196				
					Fund Balance - Impact Aid					
					Balance Remaining	\$ -				

FY10	\$ 5,993,517	\$ 10,827,328	\$ 11,638,952	\$ 28,459,797	Total SE Expenditures (include transfers out)	\$ 27,329,351	\$ -	\$ 2,980,668	\$ 1,982,749
					Required MOE - Local	\$ 10,810,821	Total Ending FY10 Fund Balance		\$ 4,963,417
					Allowable Transfer Out		Calculated Fund Balance		\$ 4,963,417
*Sum of ALL local dollars expended in FY09					\$ 10,810,821	FY09 MOE*	\$ 5,993,517		
					\$ 618,169	Medicaid Direct Reimburse			
					Trans-Out/Interest	\$ 9,906,844			
					\$ 209,962	Add'l Local Funds			
Maximum Allowable Transfer Out:						Federal Impact Aid			
					Interest Transfer Out				<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div> <div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Note =H22+H23+H25+H28+H29 can not be greater than local current                 </div>
					Medicaid Direct Reimburse	\$ 618,169			
					Fund Balance - Local				
					Fund Balance - State				
					Fund Balance - Impact Aid				
					Balance Remaining	\$ -			\$ 11,428,990

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 10,810,821	\$ 22,128,181	\$ 3,456	\$ 7,074	December 2008 Child Count
FY10	\$ 10,810,821	\$ 20,717,665	\$ 3,477	\$ 6,664	December 2009 Child Count	3,109

Pass MOE Requirement:

	Yes	No	Yes	No
Shortfall:	\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Sioux Valley 5-5

District Official:

Ardith Van Beek

Date:

12/08/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 122,159	\$ -	\$ 298,291	\$ 327,005	\$ 747,455	Total SE Expenditures (include transfers out)	\$ 756,379	\$ -	\$ 12,504	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 289,717	FY08 MOE*	Required MOE - Local	\$ 289,717	Total Ending FY09 Fund Balance		\$ 12,504
					\$ 282	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 37,006	Add'l Local Funds	Federal	\$ 122,159	\$ -	\$ -	\$ -
							Local	\$ 37,006			
							State	\$ 298,291			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ 282			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 8,924			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 277,817	\$ -	\$ 155,726	\$ 360,505	\$ 794,048	Total SE Expenditures (include transfers out)	\$ 673,845	\$ -	\$ 132,707	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 326,723	FY09 MOE*	Required MOE - Local	\$ 326,723	Total Ending FY10 Fund Balance		\$ 132,707
					\$ 699	Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 132,707
Maximum Allowable Transfer Out: \$ 74,699					\$ 33,083	Add'l Local Funds	Federal	\$ 277,817	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		\$ 360,505
							Local	\$ 33,083			
							State	\$ 35,523			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ 699			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 326,723	\$ 633,938	\$ 4,602	\$ 8,929	December 2008 Child Count
FY10	\$ 359,806	\$ 395,329	\$ 5,140	\$ 5,648	December 2009 Child Count	70

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Sisseton 54-2

District Official:

Marge Moen

Date:

09/28/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 289,457	\$ 113,625	\$ 364,740	\$ 585,054	\$ 1,352,876	Total SE Expenditures (include transfers out)	\$ 1,401,535	\$ 254,867	\$ -	\$ -
						Required MOE - Local	\$ 400,072	Total Ending FY09 Fund Balance		\$ 254,867
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 289,457			
						Trans-Out/Interest	\$ 184,982	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 364,740			
						Federal Impact Aid	\$ 113,625			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ 48,659			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 400,072	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 479,623	\$ 104,280	\$ 288,602	\$ 635,998	\$ 1,508,503	Total SE Expenditures (include transfers out)	\$ 1,470,091	\$ 293,279	\$ -	\$ -
						Required MOE - Local	\$ 585,054	Total Ending FY10 Fund Balance		\$ 293,279
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 293,279
						Federal	\$ 479,623	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ 50,944			
						Add'l Local Funds	\$ 288,602	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ 65,868			
						Interest Transfer Out	\$ -			\$ 635,998
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 585,054	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 149,228					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 585,054	\$ 949,794	\$ 2,659	\$ 4,317	December 2008 Child Count	220
FY10	\$ 635,998	\$ 924,600	\$ 3,634	\$ 5,283	December 2009 Child Count	175

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
------------	-----------	------------	------------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Smee 15-3 District Official: Amanda Hermes Date: 12/15/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 68,953	\$ 67,318	\$ 357,072	\$ 11,872	\$ 505,215	Total SE Expenditures (include transfers out)	\$ 474,747	\$ 59,825	\$ -	\$ -
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 11,239	Total Ending FY09 Fund Balance		\$ 59,825	
					Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)			
Maximum Allowable Transfer Out: \$ -					Federal	\$ 68,953				
					Trans-Out/Interest	\$ 633				
					Add'l Local Funds	\$ 357,072				
					Federal Impact Aid	\$ 30,368				
					Interest Transfer Out	\$ 633				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ 6,482				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 132,979	\$ 56,880	\$ 346,153	\$ 13,329	\$ 549,341	Total SE Expenditures (include transfers out)	\$ 546,061	\$ 63,105	\$ -	\$ -
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 11,239	Total Ending FY10 Fund Balance		\$ 63,105	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 63,105	
Maximum Allowable Transfer Out: \$ 29,556					Federal	\$ 132,979	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		\$ 13,329	
					Trans-Out/Interest	\$ 553				
					Add'l Local Funds	\$ 1,537	Note =H21+H22+H24+H27 can not be greater than local current revenue			
					Federal Impact Aid	\$ 53,600				
					Interest Transfer Out	\$ 553				
					Fund Balance - Local					
					Fund Balance - State					
					Fund Balance - Impact Aid					
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 11,239	\$ 374,793	\$ 225	\$ 7,496	December 2008 Child Count
FY10	\$ 12,776	\$ 358,929	\$ 251	\$ 7,038	December 2009 Child Count	51

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: South Central 26-5 District Official: Clara Waterbury Date: 11/12/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 37,881	\$ 8,368	\$ 82,892	\$ 127,471	\$ 256,612	Total SE Expenditures (include transfers out)	\$ 259,576	\$ 7,295	\$ -	\$ -	
					Required MOE - Local	\$ 116,492	Total Ending FY09 Fund Balance			\$ 7,295	
					Allowable Transfer Out	\$ -					
*Sum of ALL local dollars expended in FY08					\$ 116,492	FY08 MOE*	Federal	\$ 37,881	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
					\$ -	Trans-Out/Interest	Local	\$ 10,979	\$ -	\$ -	\$ -
					\$ 10,979	Add'l Local Funds	State	\$ 82,892			
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ 6,456				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ 4,876				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 48,614	\$ 9,480	\$ 5,045	\$ 143,370	\$ 206,509	Total SE Expenditures (include transfers out)	\$ 190,402	\$ 7,503	\$ -	\$ 15,899	
					Required MOE - Local	\$ 127,471	Total Ending FY10 Fund Balance			\$ 23,402	
					Allowable Transfer Out	\$ -	Calculated Fund Balance			\$ 23,402	
*Sum of ALL local dollars expended in FY09					\$ 127,471	FY09 MOE*	Federal	\$ 48,614	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
					\$ -	Trans-Out/Interest	Local				
					\$ 15,899	Add'l Local Funds	State	\$ 5,045	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
Maximum Allowable Transfer Out:					\$ 18,930	Federal Impact Aid	\$ 9,272				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -	\$ 127,471			
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 127,471	\$ 215,239	\$ 8,498	\$ 14,349	December 2008 Child Count
FY10	\$ 127,471	\$ 132,516	\$ 10,623	\$ 11,043	December 2009 Child Count	12

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Spearfish 40-2 District Official: Craig Crosswait Date: 10/18/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 504,062	\$ -	\$ 329,682	\$ 1,341,874	\$ 2,175,618	Total SE Expenditures (include transfers out)	\$ 2,006,465	\$ -	\$ 380,864	\$ 144,304
						Required MOE - Local	\$ 1,197,570	Total Ending FY09 Fund Balance		\$ 525,168
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 504,062			
						Trans-Out/Interest	\$ 44,304	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 260,529			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 1,197,570	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 599,021	\$ -	\$ 275,600	\$ 1,493,839	\$ 2,368,460	Total SE Expenditures (include transfers out)	\$ 2,280,907	\$ -	\$ 468,417	\$ 144,304
						Required MOE - Local	\$ 1,136,874	Total Ending FY10 Fund Balance		\$ 612,721
						Allowable Transfer Out	\$ 105,000	Calculated Fund Balance		\$ 612,721
						Federal	\$ 599,021	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ 251,965			
						Add'l Local Funds	\$ 188,047	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			\$ 1,493,839
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 1,241,874	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 243,778					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 1,241,874	\$ 1,502,403	\$ 4,600	\$ 5,564	December 2008 Child Count	270
FY10	\$ 1,493,839	\$ 1,681,886	\$ 5,574	\$ 6,276	December 2009 Child Count	268

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Stanley County 57-1 District Official: Jessi Fromm Date: 10/12/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 103,896	\$ -	\$ 439,738	\$ 543,634	Total SE Expenditures (include transfers out)	\$ 522,965	\$ -	\$ -	\$ 627,722	
					Required MOE - Local	\$ 341,130	Total Ending FY09 Fund Balance			
					Allowable Transfer Out	\$ -	\$ 627,722			
					Federal	\$ 103,896	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Local	\$ 77,939				
					State	\$ -	\$ -	\$ -	\$ -	
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 341,130	FY08 MOE*				
					\$ -	Trans-Out/Interest				
					\$ 98,608	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 150,376		\$ 271,983	\$ 422,359	Total SE Expenditures (include transfers out)	\$ 631,399	\$ -	\$ -	\$ 418,682	
					Required MOE - Local	\$ 215,277	Total Ending FY10 Fund Balance			
					Allowable Transfer Out	\$ 56,706	Calculated Fund Balance			
					Federal	\$ 150,376	This cell will automatically calculate ending FY10 FB based on beginning FY + total revenues - total expenditures.			
					Local					
					State		Note =H21+H22+H24+H27 can not be greater than local current revenue			
					Federal Impact Aid					
					Interest Transfer Out		\$ 271,983			
					Fund Balance - Local	\$ 209,040				
					Fund Balance - State					
					Fund Balance - Impact Aid					
					Balance Remaining	\$ -				
*Sum of ALL local dollars expended in FY09					\$ 419,069	FY09 MOE*				
						Trans-Out/Interest				
					\$ (147,086)	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ 56,706					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 419,069	\$ 419,069	\$ 6,350	\$ 6,350	December 2008 Child Count	66
FY10	\$ 481,023	\$ 481,023	\$ 6,589	\$ 6,589	December 2009 Child Count	73

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

- Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.
- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
  - 2  A decrease in the enrollment of children with disabilities.
  - 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Stickney 1-2 District Official: Mary Lee Podhradsky Date: 10/19/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 24,869	\$ -	\$ -	\$ 146,029	\$ 170,898	Total SE Expenditures (include transfers out)	\$ 124,104	\$ -	\$ -	\$ 203,027
*Sum of ALL local dollars expended in FY08 \$ 99,233 \$ - \$ 46,796					Required MOE - Local	\$ 99,233	Total Ending FY09 Fund Balance	\$ 203,027		
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
Maximum Allowable Transfer Out: \$ -					Federal	\$ 24,869				
					Trans-Out/Interest	\$ -	Local	\$ 2		
					Add'l Local Funds	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 47,662	\$ -	\$ -	\$ 136,060	\$ 183,722	Total SE Expenditures (include transfers out)	\$ 135,493	\$ -	\$ -	\$ 251,256
*Sum of ALL local dollars expended in FY09 \$ 99,235 \$ 3,136 \$ 33,689					Required MOE - Local	\$ 68,747	Total Ending FY10 Fund Balance	\$ 251,256		
					Allowable Transfer Out	\$ 15,948	Calculated Fund Balance	\$ 251,256		
Maximum Allowable Transfer Out: \$ 15,949					Federal	\$ 47,662	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Trans-Out/Interest	\$ 3,136				Note =H21+H22+H24+H27 can not be greater than local current revenue
					Add'l Local Funds	\$ -	\$ 87,831			
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 3,136				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 99,235	\$ 99,235	\$ 14,176	\$ 14,176	December 2008 Child Count	7
FY10	\$ 84,695	\$ 84,695	\$ 16,939	\$ 16,939	December 2009 Child Count	5

Pass MOE Requirement: 

No	No	Yes	Yes
----	----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Summit 54-6

District Official:

Brenda Redlin

Date:

12/17/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 35,527	\$ 2,840	\$ 32,632	\$ 74,741	\$ 145,740	Total SE Expenditures (include transfers out)	\$ 154,387	\$ (7,087)	\$ -	
					Required MOE - Local	\$ 64,219	Total Ending FY09 Fund Balance		\$ (7,087)	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
*Sum of ALL local dollars expended in FY08					Federal	\$ 35,527				
					Trans-Out/Interest	\$ 17	\$ -	\$ -	\$ -	
					Add'l Local Funds	\$ 10,505				
					Federal Impact Aid	\$ 2,840				
					Interest Transfer Out	\$ 17				
Maximum Allowable Transfer Out:					\$ -	Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 1,527			
						Fund Balance - Impact Aid	\$ 7,120			
						Balance Remaining	\$ -			

FY10	\$ 36,077	\$ 18,610	\$ 83,606	\$ 138,293	Total SE Expenditures (include transfers out)	\$ 122,101	\$ 9,105	\$ -	\$ -
					Required MOE - Local	\$ 74,724	Total Ending FY10 Fund Balance		\$ 9,105
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 9,105
*Sum of ALL local dollars expended in FY09					Federal	\$ 36,077	<div style="border: 1px solid black; padding: 2px; font-size: small;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
					Trans-Out/Interest	\$ 8,882			
					Add'l Local Funds	\$ -	<div style="border: 1px solid black; padding: 2px; font-size: small;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
					Federal Impact Aid	\$ 2,418			
					Interest Transfer Out	\$ -	<div style="border: 1px solid black; padding: 2px; font-size: small;">                     \$ 83,606                 </div>		
Maximum Allowable Transfer Out:					\$ 15,863	Fund Balance - Local			
						Fund Balance - State			
						Fund Balance - Impact Aid			
						Balance Remaining	\$ -		

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 74,724	\$ 108,883	\$ 4,396	\$ 6,405	December 2008 Child Count
FY10	\$ 83,606	\$ 83,606	\$ 4,645	\$ 4,645	December 2009 Child Count	18

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Tea Area 41-5

District Official:

Wayne Larsen

Date:

10/18/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 212,540	\$ -	\$ 696,864	\$ 398,455	\$ 1,307,859	Total SE Expenditures (include transfers out)	\$ 1,315,801	\$ -	\$ 39,133	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 338,502	FY08 MOE*	Required MOE - Local	\$ 338,502	Total Ending FY09 Fund Balance		\$ 39,133
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 59,953	Add'l Local Funds	Federal	\$ 212,540	\$ -	\$ 73,415	\$ -
							Local	\$ 59,953			
							State	\$ 696,864			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 7,942			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 460,963	\$ -	\$ 541,972	\$ 436,991	\$ 1,439,926	Total SE Expenditures (include transfers out)	\$ 1,418,804	\$ -	\$ 73,415	\$ 21,122	
*Sum of ALL local dollars expended in FY09					\$ 398,455	FY09 MOE*	Required MOE - Local	\$ 398,455	Total Ending FY10 Fund Balance		\$ 94,537
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 94,537
Maximum Allowable Transfer Out: \$ 133,336					\$ 38,536	Add'l Local Funds	Federal	\$ 460,963	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		\$ 415,869
							Local	\$ 17,414			
							State	\$ 541,972	Note =H21+H22+H24+H27 can not be greater than local current revenue		
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 398,455	\$ 1,103,261	\$ 2,400	\$ 6,646	December 2008 Child Count
FY10	\$ 415,869	\$ 957,841	\$ 2,736	\$ 6,302	December 2009 Child Count	152

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name: Timber Lake 20-3 District Official: Charlie Pesicka Date: 10/26/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 72,508	\$ 102,360	\$ 103,673	\$ 81,951	\$ 360,492	Total SE Expenditures (include transfers out)	\$ 354,837	\$ 17,742	\$ -	\$ -
						Required MOE - Local	\$ 81,951	Total Ending FY09 Fund Balance		
						Allowable Transfer Out	\$ -			
						Federal	\$ 72,508	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Local	\$ -	\$ -	\$ -	\$ -
						State	\$ 102,673			
						Federal Impact Aid	\$ 97,705			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 85,172	FY08 MOE*				
					\$ -	Trans-Out/Interest				
					\$ (3,221)	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 182,131	\$ 187,495	\$ 99,240	\$ 120,443	\$ 589,309	Total SE Expenditures (include transfers out)	\$ 518,262	\$ 17,742	\$ 71,047	\$ -
						Required MOE - Local	\$ 81,951	Total Ending FY10 Fund Balance		
						Allowable Transfer Out	\$ -	Calculated Fund Balance		
						Federal	\$ 182,131	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div> <div style="border: 1px solid black; padding: 5px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
						Local	\$ 38,492			
						State	\$ 28,193			
						Federal Impact Aid	\$ 187,495			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 81,951	FY09 MOE*				
					\$ -	Trans-Out/Interest				
					\$ 38,492	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ 55,024					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 81,951	\$ 184,624	\$ 2,483	\$ 5,595	December 2008 Child Count	33
FY10	\$ 120,443	\$ 148,636	\$ 2,151	\$ 2,654	December 2009 Child Count	56

Pass MOE Requirement: 

Yes	No	No	No
-----	----	----	----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Todd County 66-1

District Official:

Chad Blotsky

Date:

12/22/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 616,676	\$ 390,388	\$ 1,479,165	\$ 275,759	\$ 2,761,988	Total SE Expenditures (include transfers out)	\$ 2,694,430	\$ 341,437	\$ 107,196	\$ -
						Required MOE - Local	\$ 275,759	Total Ending FY09 Fund Balance		\$ 448,633
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 616,676			
						Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 1,411,607			
						Federal Impact Aid	\$ 390,388			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 343,535	FY08 MOE*				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 673,674	\$ 441,750	\$ 1,471,816	\$ 273,202	\$ 2,860,442	Total SE Expenditures (include transfers out)	\$ 3,019,211	\$ 289,864	\$ -	\$ -
						Required MOE - Local	\$ 73,202	Total Ending FY10 Fund Balance		\$ 289,864
						Allowable Transfer Out	\$ 200,000	Calculated Fund Balance		\$ 289,864
						Federal	\$ 673,674	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Trans-Out/Interest	\$ -			
						Add'l Local Funds	\$ 1,471,816	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ 441,750			
						Interest Transfer Out	\$ -	\$ 273,202		
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 107,196			
						Fund Balance - Impact Aid	\$ 51,573			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 275,759	FY09 MOE*				
Maximum Allowable Transfer Out:					\$ 374,734					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 275,759	\$ 1,687,366	\$ 843	\$ 5,160	December 2008 Child Count
FY10	\$ 273,202	\$ 1,852,214	\$ 841	\$ 5,699	December 2009 Child Count	325

Pass MOE Requirement:

<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>
-----------	------------	-----------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Tripp-Delmont 33-5

District Official:

Sherry Hansen

Date:

10/25/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 62,925	\$ -	\$ -	\$ 245,551	\$ 308,476	Total SE Expenditures (include transfers out)	\$ 314,452	\$ -	\$ -	\$ 374,248	
*Sum of ALL local dollars expended in FY08					\$ 206,224	FY08 MOE*	Required MOE - Local	\$ 206,224	Total Ending FY09 Fund Balance		\$ 374,248
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 39,327	Add'l Local Funds	Federal	\$ 62,925	\$ -	\$ -	\$ -
							Local	\$ 39,327			
							State	\$ -			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ 5,976			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 129,464			\$ 223,704	\$ 353,168	Total SE Expenditures (include transfers out)	\$ 432,166	\$ -	\$ -	\$ 295,250	
*Sum of ALL local dollars expended in FY09					\$ 251,527	FY09 MOE*	Required MOE - Local	\$ 183,790	Total Ending FY10 Fund Balance		\$ 295,250
					\$ 5,257	Trans-Out/Interest	Allowable Transfer Out	\$ 34,657	Calculated Fund Balance		\$ 295,250
Maximum Allowable Transfer Out: \$ 34,657					\$ (33,080)	Add'l Local Funds	Federal	\$ 129,464	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local				<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>
							State		\$ 223,704		
							Federal Impact Aid				
							Interest Transfer Out	\$ 5,257			
							Fund Balance - Local	\$ 78,998			
							Fund Balance - State				
							Fund Balance - Impact Aid				
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 251,527	\$ 251,527	\$ 7,186	\$ 7,186	December 2008 Child Count	35
FY10	\$ 297,445	\$ 297,445	\$ 9,915	\$ 9,915	December 2009 Child Count	30

Pass MOE Requirement:

Yes	Yes	Yes	Yes
-----	-----	-----	-----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Tri-Valley 49-6 District Official: Jim Havlik Date: 12/14/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 148,860	\$ -	\$ 406,077	\$ 526,335	\$ 1,081,272	Total SE Expenditures (include transfers out)	\$ 1,098,068	\$ -	\$ (54,524)	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 510,756	FY08 MOE*	Required MOE - Local	\$ 510,756	Total Ending FY09 Fund Balance		\$ (54,524)
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 15,579	Add'l Local Funds	Federal	\$ 148,860	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ 15,579	\$ -	\$ -	\$ -
							State	\$ 368,349			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 54,524			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 362,475	\$ -	\$ 288,298	\$ 551,073	\$ 1,201,846	Total SE Expenditures (include transfers out)	\$ 1,090,278	\$ -	\$ 57,044	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 526,335	FY09 MOE*	Required MOE - Local	\$ 433,335	Total Ending FY10 Fund Balance		\$ 57,044
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 93,000	Calculated Fund Balance		\$ 57,044
Maximum Allowable Transfer Out: \$ 102,449					\$ 24,738	Add'l Local Funds	Federal	\$ 362,475	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
							Local	\$ 24,738			
							State	\$ 176,730			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 526,335	\$ 949,208	\$ 5,599	\$ 10,098	December 2008 Child Count
FY10	\$ 551,073	\$ 727,803	\$ 6,560	\$ 8,664	December 2009 Child Count	84

Pass MOE Requirement: 

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
------------	-----------	------------	-----------

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Vermillion 13-1

District Official:

Sheila Beerman

Date:

10/29/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 280,802	\$ -	\$ 318,868	\$ 661,328	\$ 1,260,998	Total SE Expenditures (include transfers out)	\$ 1,233,044	\$ -	\$ 249,002	\$ 53,821	
*Sum of ALL local dollars expended in FY08					\$ 586,860	FY08 MOE*	Required MOE - Local	\$ 586,860	Total Ending FY09 Fund Balance		\$ 302,823
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 74,468	Add'l Local Funds	Federal	\$ 280,802	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ 37,873			
						State	\$ 318,868	\$ -	\$ -	\$ -	
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ 8,641				
						Fund Balance - Local	\$ -				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 535,473	\$ -	\$ 249,559	\$ 682,848	\$ 1,467,880	Total SE Expenditures (include transfers out)	\$ 1,482,056	\$ -	\$ 288,647	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 624,733	FY09 MOE*	Required MOE - Local	\$ 522,325	Total Ending FY10 Fund Balance		\$ 288,647
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 102,408			
Maximum Allowable Transfer Out: \$ 166,256					\$ 58,115	Add'l Local Funds	Federal	\$ 535,473	Calculated Fund Balance		\$ 288,647
							Local	\$ 58,115			
						State	\$ 209,914	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div> <div style="border: 1px solid black; padding: 5px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>			
						Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Fund Balance - Local	\$ 53,821				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -			\$ 682,848	
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 624,733	\$ 943,601	\$ 3,433	\$ 5,185	December 2008 Child Count
FY10	\$ 736,669	\$ 946,583	\$ 3,611	\$ 4,640	December 2009 Child Count	204

Pass MOE Requirement:

Yes	Yes	Yes	No
-----	-----	-----	----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Viborg 60-5

District Official:

Wanda Kost

Date:

03/03/2011

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 53,800	\$ -	\$ 43,833	\$ 153,822	\$ 251,455	Total SE Expenditures (include transfers out)	\$ 264,224	\$ -	\$ -	\$ 19,344	
					Required MOE - Local	\$ 153,079	Total Ending FY09 Fund Balance		\$ 19,344		
					Allowable Transfer Out	\$ -					
*Sum of ALL local dollars expended in FY08					\$ 159,751	FY08 MOE*	\$ 53,800				
					\$ 743	Medicaid Direct Reimburse	\$ -				
					\$ -	Trans-Out/Interest	\$ 43,833				
					\$ (6,672)	Add'l Local Funds	\$ -				
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -				
						Interest Transfer Out	\$ -				
						Medicaid Direct Reimburse	\$ 743				
						Fund Balance - Local	\$ 12,769				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

FY10	\$ 99,003	\$ -	\$ 53,847	\$ 165,497	\$ 318,347	Total SE Expenditures (include transfers out)	\$ 268,149	\$ -	\$ 53,847	\$ 15,695	
					Required MOE - Local	\$ 162,199	Total Ending FY10 Fund Balance		\$ 69,542		
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 69,542		
*Sum of ALL local dollars expended in FY09					\$ 165,848	FY09 MOE*	\$ 99,003	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>			
					\$ 3,298	Medicaid Direct Reimburse	\$ -				
					\$ -	Trans-Out/Interest	\$ -	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Note =H22+H23+H25+H28+H29 can not be greater than local current                 </div>			
					\$ (3,649)	Add'l Local Funds	\$ -				
Maximum Allowable Transfer Out:					\$ 49,859	Federal Impact Aid	\$ -	\$ 165,497			
						Interest Transfer Out	\$ -				
						Medicaid Direct Reimburse	\$ 3,298				
						Fund Balance - Local	\$ 3,649				
						Fund Balance - State	\$ -				
						Fund Balance - Impact Aid	\$ -				
						Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 165,848	\$ 209,681	\$ 3,686	\$ 4,660	December 2008 Child Count	45
FY10	\$ 165,848	\$ 165,848	\$ 3,455	\$ 3,455	December 2009 Child Count	48

Pass MOE Requirement:

Yes	No	No	No
\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Shortfall:

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Wagner Community 11-4

District Official:

Lory DuFrain

Date:

11/30/2010

REVENUES						EXPENDITURES		FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 206,969	\$ 142,291	\$ 245,591	\$ 268,798	\$ 863,649	Total SE Expenditures (include transfers out)	\$ 653,468	\$ 358,240	\$ 132,128	\$ 91,737
						Required MOE - Local	\$ 227,062	Total Ending FY09 Fund Balance		\$ 582,105
						Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Federal	\$ 206,969			
						Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 219,437			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08						\$ 227,062	FY08 MOE*			
Maximum Allowable Transfer Out:						\$ -				

FY10	\$ 320,421	\$ 58,780	\$ 56,986	\$ 284,462	\$ 720,649	Total SE Expenditures (include transfers out)	\$ 706,761	\$ 358,240	\$ 132,128	\$ 105,625
						Required MOE - Local	\$ 227,062	Total Ending FY10 Fund Balance		\$ 595,993
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 595,993
						Federal	\$ 320,421	<div style="border: 1px solid black; padding: 2px;">                     This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.                 </div>		
						Trans-Out/Interest	\$ 43,512			
						Add'l Local Funds	\$ 56,986	<div style="border: 1px solid black; padding: 2px;">                     Note =H21+H22+H24+H27 can not be greater than local current revenue                 </div>		
						Federal Impact Aid	\$ 58,780			
						Interest Transfer Out	\$ -			\$ 270,574
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ (0)			
*Sum of ALL local dollars expended in FY09						\$ 227,062	FY09 MOE*			
Maximum Allowable Transfer Out:						\$ 105,550				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 227,062	\$ 446,499	\$ 1,747	\$ 3,435	December 2008 Child Count
FY10	\$ 270,574	\$ 327,560	\$ 1,919	\$ 2,323	December 2009 Child Count	141

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Wall 51-5

District Official:

Niki Mohr

Date:

12/17/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 61,798	\$ -	\$ 147,846	\$ 209,644	Total SE Expenditures (include transfers out)	\$ 229,313	\$ -	\$ -	\$ 190,315	
					Required MOE - Local	\$ 132,748	Total Ending FY09 Fund Balance			
					Allowable Transfer Out	\$ -	\$ 190,315			
					Federal	\$ 61,798	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Local	\$ 15,098	\$ -	\$ -	\$ 183,905	
					State	\$ -				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ 19,669				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 132,748	FY08 MOE*				
					\$ -	Trans-Out/Interest				
					\$ 15,098	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 134,654		\$ 145,849	\$ 280,503	Total SE Expenditures (include transfers out)	\$ 312,575	\$ -	\$ -	\$ 151,833	
					Required MOE - Local	\$ 135,849	Total Ending FY10 Fund Balance			
					Allowable Transfer Out	\$ 10,000	Calculated Fund Balance			
					Federal	\$ 134,654	\$ 151,833			
					Local					
					State					
					Federal Impact Aid					
					Interest Transfer Out					
					Fund Balance - Local	\$ 32,072				
					Fund Balance - State					
					Fund Balance - Impact Aid					
					Balance Remaining	\$ (0)				
*Sum of ALL local dollars expended in FY09					\$ 167,515	FY09 MOE*				
						Trans-Out/Interest				
					\$ (21,666)	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ 33,946					

This cell will automatically calculate ending FY10 FB based on beginning FY + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

\$ 145,849

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 167,515	\$ 167,515	\$ 7,283	\$ 7,283	December 2008 Child Count
FY10	\$ 177,921	\$ 177,921	\$ 5,931	\$ 5,931	December 2009 Child Count	30

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>
------------	------------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Warner 6-5

District Official:

CATHY JONES

Date:

10/01/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 50,878	\$ -	\$ 26,361	\$ 82,061	\$ 159,300	Total SE Expenditures (include transfers out)	\$ 158,876	\$ -	\$ 14,260	\$ 80,175
					Required MOE - Local	\$ 82,061	Total Ending FY09 Fund Balance		\$ 94,435	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 50,878				
*Sum of ALL local dollars expended in FY08					\$ 95,897	FY08 MOE*	Local	\$ -	\$ -	\$ -
					\$ -	Trans-Out/Interest	State	\$ 12,101		
					\$ (13,836)	Add'l Local Funds	Federal Impact Aid	\$ -		
Maximum Allowable Transfer Out:					\$ -	Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ 13,836			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 122,885	\$ -	\$ 13,429	\$ 85,516	\$ 221,830	Total SE Expenditures (include transfers out)	\$ 239,199	\$ -	\$ 77,066
					Required MOE - Local	\$ 59,706	Total Ending FY10 Fund Balance		\$ 77,066
					Allowable Transfer Out	\$ 25,810	Calculated Fund Balance		\$ 77,066
*Sum of ALL local dollars expended in FY09					\$ 95,897	FY09 MOE*	Federal	\$ 122,885	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.
					\$ -	Interest Transfer Out	Local	\$ -	
					\$ (10,381)	Add'l Local Funds	State	\$ 13,429	Note =H21+H22+H24+H27 can not be greater than local current revenue
Maximum Allowable Transfer Out:					\$ 34,721	Federal Impact Aid			
						Interest Transfer Out			\$ 85,516
						Fund Balance - Local	\$ 3,109		
						Fund Balance - State	\$ 14,260		
						Fund Balance - Impact Aid			
						Balance Remaining	\$ 0		

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 95,897	\$ 107,998	\$ 2,664	\$ 3,000	December 2008 Child Count	36
FY10	\$ 88,625	\$ 116,314	\$ 2,216	\$ 2,908	December 2009 Child Count	40

Pass MOE Requirement:

<b>No</b>	<b>Yes</b>	<b>No</b>	<b>No</b>
-----------	------------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Watertown 14-4

District Official:

Date:

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 816,573	\$ -	\$ 1,588,921	\$ 2,004,862	\$ 4,410,356	Total SE Expenditures (include transfers out)	\$ 4,535,581	\$ -	\$ 291,050	\$ 508,780
					Required MOE - Local	\$ 1,853,956	Total Ending FY09 Fund Balance		\$ 799,830	
					Allowable Transfer Out	\$ -				
*Sum of ALL local dollars expended in FY08					\$ 1,853,956	FY08 MOE*	Federal	\$ 816,573	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
					\$ 33,328	Trans-Out/Interest	Local	\$ 117,578	\$ -	\$ -
					\$ 117,578	Add'l Local Funds	State	\$ 1,588,921		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ 33,328			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 125,225			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 1,297,526	\$ -	\$ 1,630,274	\$ 2,106,293	\$ 5,034,092	Total SE Expenditures (include transfers out)	\$ 5,399,913	\$ -	\$ 199,806	\$ 234,204
					Required MOE - Local	\$ 1,573,047	Total Ending FY10 Fund Balance		\$ 434,009	
					Allowable Transfer Out	\$ 398,487	Calculated Fund Balance		\$ 434,009	
*Sum of ALL local dollars expended in FY09					\$ 1,971,534	FY09 MOE*	Federal	\$ 1,297,526		
					\$ 10,848	Trans-Out/Interest	Local	\$ 123,911		
					\$ 123,911	Add'l Local Funds	State	\$ 1,630,273		
Maximum Allowable Transfer Out:					\$ 522,483	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ 10,848			
						Fund Balance - Local	\$ 274,576			
						Fund Balance - State	\$ 91,245			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 1,971,534	\$ 3,685,680	\$ 4,057	\$ 7,584	December 2008 Child Count	486
FY10	\$ 2,370,021	\$ 4,091,539	\$ 4,665	\$ 8,054	December 2009 Child Count	508

Pass MOE Requirement: 

Yes	Yes	Yes	Yes
-----	-----	-----	-----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Waubay 18-3

District Official:

Vince Boik

Date:

10/28/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 49,036	\$ 17,060	\$ 85,006	\$ 96,826	\$ 247,928	Total SE Expenditures (include transfers out)	\$ 236,723	\$ 62,310	\$ 71,430	\$ -
						Required MOE - Local	\$ 96,826	Total Ending FY09 Fund Balance		\$ 133,740
						Allowable Transfer Out	\$ -			
						Federal	\$ 49,036	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Local	\$ -	\$ 46,956	\$ 71,430	\$ -
						State	\$ 85,006			
						Federal Impact Aid	\$ 5,855			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 97,743	FY08 MOE*				
					\$ -	Trans-Out/Interest				
					\$ (917)	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 87,201	\$ 775	\$ 41,199	\$ 111,930	\$ 241,105	Total SE Expenditures (include transfers out)	\$ 277,184	\$ 46,956	\$ 35,351	\$ (0)
						Required MOE - Local	\$ 71,836	Total Ending FY10 Fund Balance		\$ 82,307
						Allowable Transfer Out	\$ 24,990	Calculated Fund Balance		\$ 82,307
						Federal	\$ 87,201	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
						Local	\$ 15,104			
						State	\$ 41,199	Note =H21+H22+H24+H27 can not be greater than local current revenue		
						Federal Impact Aid	\$ 775			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 36,079			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
*Sum of ALL local dollars expended in FY09					\$ 96,826	FY09 MOE*				
					\$ -	Trans-Out/Interest				
					\$ 15,104	Add'l Local Funds				
Maximum Allowable Transfer Out:					\$ 24,990					

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 96,826	\$ 181,832	\$ 3,026	\$ 5,682	December 2008 Child Count	32
FY10	\$ 111,930	\$ 189,208	\$ 3,611	\$ 6,103	December 2009 Child Count	31

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Waverly 14-5

District Official:

Misty Hemmingson

Date:

04/19/2011

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 49,978	\$ -	\$ 54,594	\$ 149,361	\$ 253,933	Total SE Expenditures (include transfers out)	\$ 273,806	\$ -	\$ 11,997	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 69,786	FY08 MOE*	Required MOE - Local	\$ 69,786	Total Ending FY09 Fund Balance		\$ 11,997
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 79,575	Add'l Local Funds	Federal	\$ 49,978	\$ -	\$ 14,873	\$ -
							Local	\$ 79,575			
							State	\$ 54,594			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 19,873			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 109,936	\$ -	\$ 61,973	\$ 168,353	\$ 340,262	Total SE Expenditures (include transfers out)	\$ 288,189	\$ -	\$ 51,034	\$ 15,912	
*Sum of ALL local dollars expended in FY09					\$ 149,361	FY09 MOE*	Required MOE - Local	\$ 152,441	Total Ending FY10 Fund Balance		\$ 66,946
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 66,946
Maximum Allowable Transfer Out: \$ 29,898					\$ 18,992	Add'l Local Funds	Federal	\$ 109,936	This cell will automatically calculate ending FY10 FB based on beginning FY + total revenues - total expenditures.		\$ 152,441
							Local	\$ -			
							State	\$ 25,812	Note =H21+H22+H24+H27 can not be greater than local current revenue		
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ (0)			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 149,361	\$ 223,828	\$ 4,393	\$ 6,583	December 2008 Child Count
FY10	\$ 152,441	\$ 178,253	\$ 6,352	\$ 7,427	December 2009 Child Count	24

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
------------	-----------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Webster 18-4

District Official:

Lori O'Farrell

Date:

11/01/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 109,525	\$ -	\$ 26,678	\$ 282,679	\$ 418,882	Total SE Expenditures (include transfers out)	\$ 451,410	\$ -	\$ 128,440	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 279,026	FY08 MOE*	Required MOE - Local	\$ 279,026	Total Ending FY09 Fund Balance		\$ 128,440
					\$ 1,952	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 1,701	Add'l Local Funds	Federal	\$ 109,525	\$ -	\$ 128,440	\$ -
							Local	\$ 1,701			
							State	\$ 26,678			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ 1,952			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 32,528			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 178,495	\$ -	\$ 33,204	\$ 305,787	\$ 517,486	Total SE Expenditures (include transfers out)	\$ 561,935	\$ -	\$ 83,991	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 280,727	FY09 MOE*	Required MOE - Local	\$ 245,727	Total Ending FY10 Fund Balance		\$ 83,991
					\$ 847	Trans-Out/Interest	Allowable Transfer Out	\$ 35,000	Calculated Fund Balance		\$ 83,991
Maximum Allowable Transfer Out: \$ 60,615					\$ 24,213	Add'l Local Funds	Federal	\$ 178,495	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		
							Local	\$ 24,213			Note =H21+H22+H24+H27 can not be greater than local current revenue
							State	\$ 33,204	\$ 305,787		
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ 847			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ 44,449			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 280,727	\$ 339,933	\$ 5,297	\$ 6,414	December 2008 Child Count
FY10	\$ 304,940	\$ 382,593	\$ 4,484	\$ 5,626	December 2009 Child Count	68

Pass MOE Requirement:

Yes	Yes	No	No
-----	-----	----	----

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Wessington Springs 36-2

District Official:

Julie Kraft

Date:

03/23/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 69,966	\$ -	\$ 433,172	\$ 503,138	Total SE Expenditures (include transfers out)	\$ 397,003	\$ -	\$ -	\$ 429,563	
*Sum of ALL local dollars expended in FY08					Required MOE - Local	\$ 276,070	Total Ending FY09 Fund Balance		\$ 429,563	
					Allowable Transfer Out	\$ -				
Maximum Allowable Transfer Out: <input type="text" value="\$ -"/>					FY08 MOE*	\$ 69,966				
					Medicaid Direct Reimburse	\$ -				
					Trans-Out/Interest	\$ -				
					Add'l Local Funds	\$ 157,102				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ -				
					Medicaid Direct Reimburse	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 108,762	\$ -	\$ 404,088	\$ 512,850	Total SE Expenditures (include transfers out)	\$ 419,687	\$ -	\$ -	\$ 522,726	
*Sum of ALL local dollars expended in FY09					Required MOE - Local	\$ 268,193	Total Ending FY10 Fund Balance		\$ 522,726	
					Allowable Transfer Out	\$ 38,796	Calculated Fund Balance		\$ 522,726	
Maximum Allowable Transfer Out: <input type="text" value="\$ 49,859"/>					FY09 MOE*	\$ 108,762				
					Medicaid Direct Reimburse	\$ -				
					Trans-Out/Interest	\$ -				
					Add'l Local Funds	\$ 73,115				
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 3,936				
					Medicaid Direct Reimburse	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 327,037	\$ 327,037	\$ 10,901	\$ 10,901	December 2008 Child Count	30
FY10	\$ 306,989	\$ 306,989	\$ 10,233	\$ 10,233	December 2009 Child Count	30

Pass MOE Requirement:

No	No	No	No
----	----	----	----

(District meets MOE if "Yes" in any one category)

Shortfall:

\$ 20,048	\$ 20,048	\$ 668	\$ 668
-----------	-----------	--------	--------

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

West Central 49-7

District Official:

Susan Kurtz

Date:

12/17/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 249,682	\$ -	\$ 444,282	\$ 569,701	\$ 1,263,665	Total SE Expenditures (include transfers out)	\$ 1,199,999	\$ -	\$ 66,823	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 514,034	FY08 MOE*	Required MOE - Local	\$ 514,034	Total Ending FY09 Fund Balance		\$ 66,823
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 55,667	Add'l Local Funds	Federal	\$ 249,682	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ 55,667	\$ -	\$ -	\$ -
							State	\$ 380,616			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 546,376	\$ -	\$ 315,581	\$ 597,527	\$ 1,459,484	Total SE Expenditures (include transfers out)	\$ 1,345,993	\$ -	\$ 180,314	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 569,701	FY09 MOE*	Required MOE - Local	\$ 474,579	Total Ending FY10 Fund Balance		\$ 180,314
					\$ 884	Trans-Out/Interest	Allowable Transfer Out	\$ 95,122			
Maximum Allowable Transfer Out: \$ 141,131					\$ 26,942	Add'l Local Funds	Federal	\$ 546,376	Calculated Fund Balance		\$ 180,314
							Local	\$ 26,942			
							State	\$ 202,090			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ 884			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

\$ 597,527

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 569,701	\$ 950,317	\$ 4,283	\$ 7,145	December 2008 Child Count
FY10	\$ 596,643	\$ 798,733	\$ 3,849	\$ 5,153	December 2009 Child Count	155

Pass MOE Requirement:

<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>
------------	-----------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

White Lake 1-3

District Official:

Carol Gillen

Date:

10/25/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 30,604	\$ -	\$ -	\$ 160,263	\$ 190,867	Total SE Expenditures (include transfers out)	\$ 178,943	\$ -	\$ -	\$ 106,790
					Required MOE - Local	\$ 131,335	Total Ending FY09 Fund Balance		\$ 106,790	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 30,604				
*Sum of ALL local dollars expended in FY08					Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -	
					Add'l Local Funds	\$ 28,928	\$ -	\$ -	\$ -	
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 51,914	\$ -	\$ -	\$ 137,523	\$ 189,437	Total SE Expenditures (include transfers out)	\$ 204,074	\$ -	\$ -	\$ 92,153
					Required MOE - Local	\$ 119,642	Total Ending FY10 Fund Balance		\$ 92,153	
					Allowable Transfer Out	\$ 16,308	Calculated Fund Balance		\$ 92,153	
*Sum of ALL local dollars expended in FY09					Federal	\$ 51,914	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Trans-Out/Interest	\$ 1,573				
Maximum Allowable Transfer Out:					Add'l Local Funds	\$ (12,389)	Note =H21+H22+H24+H27 can not be greater than local current revenue		\$ 137,523	
					Federal Impact Aid	\$ -				
					Interest Transfer Out	\$ 1,573				
					Fund Balance - Local	\$ 14,637				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 148,339	\$ 148,339	\$ 14,834	\$ 14,834	December 2008 Child Count
FY10	\$ 150,587	\$ 150,587	\$ 13,690	\$ 13,690	December 2009 Child Count	11

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>No</b>	<b>No</b>
------------	------------	-----------	-----------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

White River 47-1

District Official:

Kim Olson

Date: 10/21/10

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 114,438	\$ 95,959	\$ 127,486	\$ 120,296	\$ 458,179	Total SE Expenditures (include transfers out)	\$ 457,770	\$ 7,659	\$ -	\$ -
*Sum of ALL local dollars expended in FY08						Required MOE - Local	\$ 120,296	Total Ending FY09 Fund Balance		
						Allowable Transfer Out	\$ -	\$ 7,659		
						Federal	\$ 114,438	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
						Local	\$ -	\$ -	\$ -	\$ -
						Add'l Local Funds	\$ 127,486			
						Federal Impact Aid	\$ 88,300			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ 7,250			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			
Maximum Allowable Transfer Out:					\$ -					

FY10	\$ 150,792	\$ 196,926	\$ 149,267	\$ 145,144	\$ 642,129	Total SE Expenditures (include transfers out)	\$ 637,835	\$ 11,953	\$ -	\$ -
*Sum of ALL local dollars expended in FY09						Required MOE - Local	\$ 120,296	Total Ending FY10 Fund Balance		
						Allowable Transfer Out	\$ -	\$ 11,953		
						Federal	\$ 150,792	Calculated Fund Balance		
						Local	\$ 24,842	\$ 11,953		
						Add'l Local Funds	\$ 149,267			
						Federal Impact Aid	\$ 192,632			
						Interest Transfer Out	\$ 6			
						Fund Balance - Local				
						Fund Balance - State				
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			
Maximum Allowable Transfer Out:					\$ 53,217					

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

\$ 145,144

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 120,296	\$ 255,032	\$ 1,399	\$ 2,965	December 2008 Child Count	86
FY10	\$ 145,138	\$ 294,405	\$ 1,688	\$ 3,423	December 2009 Child Count	86

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.



# Maintenance of Effort - Special Education

School District Name:

Wilmot 54-7

District Official:

Stacey DeBoer

Date:

12/03/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 56,052	\$ -	\$ 30,188	\$ 185,249	\$ 271,489	Total SE Expenditures (include transfers out)	\$ 252,304	\$ -	\$ 64,766	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 153,544	FY08 MOE*	Required MOE - Local	\$ 153,544	Total Ending FY09 Fund Balance		\$ 64,766
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -	FY09 Adjusted Fund Balance (as per audit)		
Maximum Allowable Transfer Out: \$ -					\$ 31,705	Add'l Local Funds	Federal	\$ 56,052	\$ -	\$ -	\$ -
							Local	\$ 31,705			
							State	\$ 11,003			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 93,379	\$ -	\$ 6,403	\$ 189,264	\$ 289,046	Total SE Expenditures (include transfers out)	\$ 285,486	\$ -	\$ 68,326	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 185,249	FY09 MOE*	Required MOE - Local	\$ 152,410	Total Ending FY10 Fund Balance		\$ 68,326
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 32,839	Calculated Fund Balance		\$ 68,326
Maximum Allowable Transfer Out: \$ 32,839					\$ 4,015	Add'l Local Funds	Federal	\$ 93,379	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.		\$ 189,264
							Local	\$ 4,015			
							State	\$ 2,843	Note =H21+H22+H24+H27 can not be greater than local current revenue		
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 185,249	\$ 196,252	\$ 5,789	\$ 6,133	December 2008 Child Count	32
FY10	\$ 189,264	\$ 192,107	\$ 5,735	\$ 5,821	December 2009 Child Count	33

Pass MOE Requirement: 

Yes	No	No	No
-----	----	----	----

 (District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name: Winner 59-2 District Official: Laura Root Date: 02/07/2011

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 189,698	\$ 17,966	\$ 64,930	\$ 541,436	\$ 814,030	Total SE Expenditures (include transfers out)	\$ 799,597	\$ 125,441	\$ -	\$ 42,169
						Required MOE - Local	\$ 490,863	Total Ending FY09 Fund Balance		\$ 167,610
						Allowable Transfer Out				
*Sum of ALL local dollars expended in FY08					\$ 495,450	FY08 MOE*	\$ 189,698			
					\$ 6,853	Medicaid Direct Reimburse				
					\$ 1,548	Trans-Out/Interest	\$ 64,930			
					\$ 37,585	Add'l Local Funds	\$ 17,966			
						Federal Impact Aid	\$ 1,548			
						Interest Transfer Out	\$ 6,853			
						Medicaid Direct Reimburse				
Maximum Allowable Transfer Out:					\$ -	Fund Balance - Local				
						Fund Balance - State				
						Fund Balance - Impact Aid	\$ 27,739			
						Balance Remaining	\$ -			

FY10	\$ 260,928	\$ 22,530	\$ 29,911	\$ 578,651	\$ 892,020	Total SE Expenditures (include transfers out)	\$ 759,249	\$ 147,971	\$ 29,911	\$ 122,499
						Required MOE - Local	\$ 490,863	Total Ending FY10 Fund Balance		\$ 300,381
						Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 300,381
*Sum of ALL local dollars expended in FY09					\$ 490,863	FY09 MOE*	\$ 260,928			
					\$ 6,044	Medicaid Direct Reimburse				
					\$ 1,414	Trans-Out/Interest	\$ -			
					\$ 80,330	Add'l Local Funds	\$ -			
						Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ 1,414			
						Medicaid Direct Reimburse	\$ 6,044			
Maximum Allowable Transfer Out:					\$ 49,859	Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid				
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H22+H23+H25+H28+H29 can not be greater than local current

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 490,863	\$ 555,793	\$ 7,437	\$ 8,421	December 2008 Child Count	66
FY10	\$ 490,863	\$ 490,863	\$ 6,293	\$ 6,293	December 2009 Child Count	78

Pass MOE Requirement:

Yes	No	No	No
\$ -	\$ -	\$ -	\$ -

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Wolsey-Wessington 2-6

District Official:

Amy Langbehn

Date:

12/16/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 49,697	\$ -	\$ 30,636	\$ 279,253	\$ 359,586	Total SE Expenditures (include transfers out)	\$ 297,063	\$ -	\$ 74,509	\$ 52,597
						Required MOE - Local	\$ 219,960	Total Ending FY09 Fund Balance		\$ 127,106
						Allowable Transfer Out	\$ -			
*Sum of ALL local dollars expended in FY08					\$ 219,960	FY08 MOE*	Federal	\$ 49,697	<b>FY09 Adjusted Fund Balance (as per audit)</b>	
					\$ -	Trans-Out/Interest	Local	\$ 25,147	\$ -	\$ -
					\$ 59,293	Add'l Local Funds	State	\$ 2,259		
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ -			
						Fund Balance - State	\$ -			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

FY10	\$ 92,990	\$ -	\$ -	\$ 294,716	\$ 387,706	Total SE Expenditures (include transfers out)	\$ 472,380	\$ -	\$ -	\$ 42,432
						Required MOE - Local	\$ 211,776	Total Ending FY10 Fund Balance		\$ 42,432
						Allowable Transfer Out	\$ 33,331	Calculated Fund Balance		\$ 42,432
*Sum of ALL local dollars expended in FY09					\$ 245,107	FY09 MOE*	Federal	\$ 92,990		
					\$ -	Trans-Out/Interest	Local	\$ 49,609		
					\$ 49,609	Add'l Local Funds	State	\$ -		
Maximum Allowable Transfer Out:					\$ 33,331	Federal Impact Aid	\$ -			
						Interest Transfer Out	\$ -			
						Fund Balance - Local	\$ 10,165			
						Fund Balance - State	\$ 74,509			
						Fund Balance - Impact Aid	\$ -			
						Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 245,107	\$ 247,366	\$ 5,447	\$ 5,497	December 2008 Child Count	45
FY10	\$ 304,881	\$ 379,390	\$ 6,775	\$ 8,431	December 2009 Child Count	45

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

## Maintenance of Effort - Special Education

School District Name:

Woonsocket 55-4

District Official:

Chris Selland

Date:

12/17/2010

REVENUES					EXPENDITURES			FUND BALANCE		
Federal Revenues										
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share	
FY09	\$ 41,061	\$ -	\$ 3,850	\$ 159,708	\$ 204,619	Total SE Expenditures (include transfers out)	\$ 170,734	\$ -	\$ 27,534	\$ 70,035
					Required MOE - Local	\$ 124,669	Total Ending FY09 Fund Balance		\$ 97,569	
					Allowable Transfer Out	\$ -	<b>FY09 Adjusted Fund Balance (as per audit)</b>			
					Federal	\$ 41,061				
*Sum of ALL local dollars expended in FY08					Trans-Out/Interest	\$ -	\$ -	\$ -	\$ -	
					Add'l Local Funds	\$ 35,039	\$ -	\$ -	\$ -	
Maximum Allowable Transfer Out:					\$ -	Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ -				

FY10	\$ 68,318	\$ -	\$ 484	\$ 169,584	\$ 238,386	Total SE Expenditures (include transfers out)	\$ 199,544	\$ -	\$ 27,534	\$ 108,877
					Required MOE - Local	\$ 129,673	Total Ending FY10 Fund Balance		\$ 136,411	
					Allowable Transfer Out	\$ -	Calculated Fund Balance		\$ 136,411	
*Sum of ALL local dollars expended in FY09					Federal	\$ 68,318	This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.			
					Trans-Out/Interest	\$ -				
					Add'l Local Funds	\$ 39,911	Note =H21+H22+H24+H27 can not be greater than local current revenue		\$ 130,742	
Maximum Allowable Transfer Out:					\$ 23,606	Federal Impact Aid	\$ -			
					Interest Transfer Out	\$ -				
					Fund Balance - Local	\$ -				
					Fund Balance - State	\$ -				
					Fund Balance - Impact Aid	\$ -				
					Balance Remaining	\$ (0)				

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
FY09	\$ 129,673	\$ 129,673	\$ 5,894	\$ 5,894	December 2008 Child Count	22
FY10	\$ 130,742	\$ 131,226	\$ 7,263	\$ 7,290	December 2009 Child Count	18

Pass MOE Requirement:

<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
------------	------------	------------	------------

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.

# Maintenance of Effort - Special Education

School District Name:

Yankton 63-3

District Official:

Jason Bietz

Date:

12/20/2010

REVENUES					EXPENDITURES			FUND BALANCE			
Federal Revenues											
IDEA \$ (include ARRA)	Impact Aid \$ (include transfers in)	State \$	Local \$	Total Revenue	Spending Priority		Federal Impact Aid Share	State Share	Local Share		
FY09	\$ 661,123	\$ -	\$ 1,491,600	\$ 1,420,701	\$ 3,573,424	Total SE Expenditures (include transfers out)	\$ 3,308,090	\$ -	\$ 953,747	\$ -	
*Sum of ALL local dollars expended in FY08					\$ 1,303,780	FY08 MOE*	Required MOE - Local	\$ 1,303,780	Total Ending FY09 Fund Balance		\$ 953,747
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ -			
Maximum Allowable Transfer Out: \$ -					\$ 116,921	Add'l Local Funds	Federal	\$ 661,123	<b>FY09 Adjusted Fund Balance (as per audit)</b>		
							Local	\$ 116,921	\$ -	\$ -	\$ -
							State	\$ 1,226,266			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

FY10	\$ 1,283,762	\$ -	\$ 1,307,029	\$ 1,456,796	\$ 4,047,587	Total SE Expenditures (include transfers out)	\$ 3,749,851	\$ -	\$ 1,251,483	\$ -	
*Sum of ALL local dollars expended in FY09					\$ 1,420,701	FY09 MOE*	Required MOE - Local	\$ 1,046,240	Total Ending FY10 Fund Balance		\$ 1,251,483
					\$ -	Trans-Out/Interest	Allowable Transfer Out	\$ 374,461			
Maximum Allowable Transfer Out: \$ 374,461					\$ 36,095	Add'l Local Funds	Federal	\$ 1,283,762	Calculated Fund Balance		\$ 1,251,483
							Local	\$ 36,095			
							State	\$ 1,009,293			
							Federal Impact Aid	\$ -			
							Interest Transfer Out	\$ -			
							Fund Balance - Local	\$ -			
							Fund Balance - State	\$ -			
							Fund Balance - Impact Aid	\$ -			
							Balance Remaining	\$ -			

This cell will automatically calculate ending FY10 FB based on beginning FB + total revenues - total expenditures.

Note =H21+H22+H24+H27 can not be greater than local current revenue

Summary:	Local MOE	Local & State MOE	Local per Child Count	Local & State per Child Count		
	FY09	\$ 1,420,701	\$ 2,646,967	\$ 3,171	\$ 5,908	December 2008 Child Count
FY10	\$ 1,456,796	\$ 2,466,089	\$ 3,188	\$ 5,396	December 2009 Child Count	457

Pass MOE Requirement:

Yes	No	Yes	No
Yes	No	Yes	No

(District meets MOE if "Yes" in any one category)

Based on the above calculations my district did not make MOE and it was due to the below reason (check appropriate reason). Supporting documentation/justification must be attached.

- 1  The voluntary departure, by retirement or otherwise, or departure for just cause of special education or related services personnel.
- 2  A decrease in the enrollment of children with disabilities.
- 3  The termination of obligation of the district to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child -- (1) has left the jurisdiction of the district; (2) has reached the age at which the obligation of the district to provide FAPE to the child has terminated; or (3) no longer needs the program of special education.