

Denise Juneau, Superintendent Office of Public Instruction Division of Special Education PO Box 202501 Helena, MT 59620-2501	INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA) ***FINAL Maintenance of Effort Report *** (MOE for State FY 2013 IDEA Part B Applications)
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Expenditure Comparison using the Trustees' Reports for State FYs 2010 and 2011
 Per-Student Calculated on the Child Count taken the First Monday in October
 Local Funds using State Allowable Cost Payments for State FYs 2010 and 2011
 Allowable Reduction for State FY 2012 Calculated using Part B Allocations for State FYs 2011 and 2012

PRIME APPLICANT: 0965 Billings Elem 56 Yellowstone

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through
2010	1,604	14,130,351	7,564,206	7,554,876
2011	1,539	15,173,712	3,645,291	3,636,224
2012	0	0	3,619,153	3,598,629

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2010 from state and local expenditures for FY 2011 1,043,361

Is the Expenditure Difference greater than or equal to zero? YES
 (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2011?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
 (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-Student amount for FY 2010 8,809

Per-Student amount for FY 2011 9,859

Is the per-student amount for FY 2011 greater than or equal to the per-student amount for 2010? YES

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

Approved Exception for FY 2011 0

Did the Applicant Maintain Effort with an approved Exception?

Expenditure Difference calculated in Step 1, above 1,043,361

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

Total Approved Exception and Allowable Reduction for expenditures 0

Does the Total Approved Exception offset the Expenditure Difference? YES

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT.)

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PRIME APPLICANT: 0965 Billings Elem 56 Yellowstone

LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	1,604	14,130,351	5,043,079	9,087,272
2011	1,539	15,173,712	5,156,670	10,017,042

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 929,770

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2011?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-Student amount for FY 2010 5,665

Per-Student amount for FY 2011 6,509

Is the per-student amount for FY 2011 greater than or equal to the per-student amount for 2010? YES

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

Approved Exception for FY 2011 0

Did the Applicant Maintain Effort with an approved Exception?

Expenditure Difference calculated in Step 1, above 929,770

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY_2011) 0

Total Approved Exception and Allowable Reduction for expenditures 0

Does the Total Approved Exception offset the Expenditure Difference? YES

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT.)

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education by Line Item

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

PRIME APPLICANT: Billings Elem

0965

Billings Elem

0965

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 0

For FY 2012, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2011.00 and FY 2012 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE. [20 USC 1413(a)(2)(C)(i)]

		2010 Value	2011 Value
01	General Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	4,890,573.91	5,168,819.77
2XX	Personal Services - Employee Benefits	844,472.65	898,612.63
3XX	Purchased Professional and Technical Services	155.75	1,321.43
4XX	Purchased Property Services	51.40	0.00
5XX	Other Purchased Services	1,402.67	1,051.71
6XX	Supplies and Materials	25,382.89	26,984.30
810	Dues and Fees	20.00	45.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	2,043,629.59	2,071,002.95
2XX	Personal Services - Employee Benefits	252,528.89	249,099.57
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	216.16	0.00
2XX	Personal Services - Employee Benefits	.45	0.00
5XX	Other Purchased Services	75.00	0.00
24XX	Support Services - School Administrator		
1XX	Personal Services - Salaries	155,719.44	162,663.13
2XX	Personal Services - Employee Benefits	16,435.11	16,552.39
5XX	Other Purchased Services	110.00	143.00
26XX	Operation and Maintenance of Plant Ser		
1XX	Personal Services - Salaries	121.52	317.80
2XX	Personal Services - Employee Benefits	3.39	25.94
6XX	Supplies and Materials	.00	289.95
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	546,430.53	554,731.70
2XX	Personal Services - Employee Benefits	195,369.14	188,660.39
5XX	Other Purchased Services	41,340.60	41,920.04
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	764,795.64	877,000.92

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

PRIME APPLICANT:	Billings Elem	0965
21XX	Support Services - Students	
	2XX Personal Services - Employee Benefits	326,232.54
		358,922.34
221X	Improvement of Instruction Services	
	2XX Personal Services - Employee Benefits	33.80
		0.00
24XX	Support Services - School Administrator	
	2XX Personal Services - Employee Benefits	24,351.65
		27,599.28
26XX	Operation and Maintenance of Plant Ser	
	2XX Personal Services - Employee Benefits	19.00
		53.92
27XX	Student Transportation Services	
	2XX Personal Services - Employee Benefits	85,451.67
		94,122.11
District/Coop Totals		10,214,923.39
		10,739,940.27

Billings H S **0966**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 0

For FY 2012, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2011.00 and FY 2012 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE. [20 USC 1413(a)(2)(C)(i)]

	2010 Value	2011 Value
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	2,388,817.18	2,529,882.00
2XX Personal Services - Employee Benefits	406,847.20	420,350.79
3XX Purchased Professional and Technical Services	77.87	0.00
4XX Purchased Property Services	75.00	210.50
5XX Other Purchased Services	58,252.86	26,788.00
6XX Supplies and Materials	16,699.01	14,326.25
21XX Support Services - Students		
1XX Personal Services - Salaries	246,417.85	530,389.29
2XX Personal Services - Employee Benefits	36,025.71	57,872.03
222X Educational Media Services		
6XX Supplies and Materials	217.60	0.00
24XX Support Services - School Administrator		
1XX Personal Services - Salaries	172,383.92	170,428.57
2XX Personal Services - Employee Benefits	25,682.08	26,303.01
5XX Other Purchased Services	70.00	91.00
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	66,973.51	56,457.39
2XX Personal Services - Employee Benefits	23,600.17	21,319.97

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	5XX Other Purchased Services	15,498.80	15,921.36
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	380,427.48	433,631.97
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	39,242.90	90,910.86
	24XX Support Services - School Administrati		
	2XX Personal Services - Employee Benefits	27,452.74	29,212.14
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	10,665.77	9,677.02
	District/Coop Totals	3,915,427.65	4,433,772.15
	Applicant Totals	14,130,351.04	15,173,712.42