

Linda McCulloch, Superintendent
Office of Public Instruction
Division of Special Education
PO Box 202501
Helena, MT 59620-2501

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Preliminary Maintenance of Effort Report ***
(MOE for State FY 2010 IDEA, Part B Applications)**

Expenditure Comparison using the Trustees' Reports for State FYs 2007 and 2008
Per-Student Calculated on the Child Count taken December 1, 2006 (FY 2007) and 2007(FY 2008)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2007 and 2008
Allowable Reduction for State FY 2008 Calculated using Part B Allocations for State FYs 2008 and 2009

PRIME APPLICANT: 0840 Butte Elem 47 Silver Bow

**PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2009 by this amount: \$8,445**

For FY 2009, 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 2008 and FY 2009 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 shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2007	567	2,883,054	1,115,262	1,069,217	
2008	565	2,834,545	1,116,643	1,073,329	2,056
2009			1,124,953	1,090,220	8,445

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2007 from state and local expenditures for FY 2008 -48,510

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

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2008?

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

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

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

Per-student amount for FY 2007----- 5,085
Per-student amount for FY 2008----- 5,017

Is the per-student amount for FY 2008 greater than or equal to the per-student amount for FY 2007? **NO**

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

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Local Funds Calculated using State Allowable Cost Payments for State FYs 2007 and 2008
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Fiscal Year 2009 by this amount: \$8,445**

For FY 2009, 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 2008 and FY 2009 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 shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS

LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2007	567	2,883,054	1,129,637	1,753,417	
2008	565	2,834,545	1,088,358	1,746,186	2,056
2009					8,445

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2007 from the local fund expenditures for FY 2008 -7,230

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

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2008?

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

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

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

Per-student amount for FY 2007----- 3,092
Per-student amount for FY 2008----- 3,091

Is the per-student amount for FY 2008 greater than or equal to the per-student amount for FY 2007? **NO**
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

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

State and Local Expenditures using the Trustees Reports for Fiscal Years 2007 and 2008

PRIME APPLICANT: Butte Elem 0840

PRC	Fund	Program	Function	Object	2007 Value	2008 Value	
Butte Elem 0840							
01	General Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	945346.78	984470.46	
			2XX	Personal Services - Employee Benefits	165946.84	149896.58	
		21XX	Support Services - Students				
			1XX	Personal Services - Salaries	209187.00	202601.09	
			2XX	Personal Services - Employee Benefits	32528.99	30554.19	
		24XX	Support Services - School Administration				
			1XX	Personal Services - Salaries	47428.68	50291.00	
			2XX	Personal Services - Employee Benefits	8495.21	12656.09	
		26XX	Operation and Maintenance of Plant Services				
			1XX	Personal Services - Salaries	27273.28	9861.12	
			2XX	Personal Services - Employee Benefits	555.08	183.05	
10	Transportation Fund						
	280	Special Education - Local and State					
		27XX	Student Transportation Services				
			1XX	Personal Services - Salaries	160922.07	151047.35	
			2XX	Personal Services - Employee Benefits	39112.58	36598.91	
			3XX	Purchased Professional and Technical Services	2952.62	3508.95	
			4XX	Purchased Property Services	8259.14	7616.02	
			5XX	Other Purchased Services	14962.71	16874.91	
			6XX	Supplies and Materials	41341.07	44207.50	
14	Retirement Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	155952.42	157438.31	
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	34509.26	32370.02	
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	9311.42	8035.10	
		26XX	Operation and Maintenance of Plant Services				
			2XX	Personal Services - Employee Benefits	4499.23	1575.53	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	26547.07	24133.17	
District/Coop Totals					1,935,131.45	1,923,919.35	

Butte H S 1212

01 General Fund

280 Special Education - Local and State

1XXX Instruction

1XX	Personal Services - Salaries	492213.64	492791.16
2XX	Personal Services - Employee Benefits	75456.52	73119.35

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PRIME APPLICANT: Butte Elem 0840

PRC	Fund	Program	Function	Object	2007 Value	2008 Value	
Butte H S 1212							
01	General Fund						
	280	Special Education - Local and State					
	21XX	Support Services - Students					
		1XX	Personal Services - Salaries			40750.61	34345.16
		2XX	Personal Services - Employee Benefits			6914.10	5954.60
	24XX	Support Services - School Administration					
		1XX	Personal Services - Salaries			23363.54	24771.00
		2XX	Personal Services - Employee Benefits			4150.99	6207.07
	26XX	Operation and Maintenance of Plant Services					
		1XX	Personal Services - Salaries			2500.00	1884.98
		2XX	Personal Services - Employee Benefits			47.28	32.71
10	Transportation Fund						
	280	Special Education - Local and State					
	27XX	Student Transportation Services					
		1XX	Personal Services - Salaries			79328.57	74550.34
		2XX	Personal Services - Employee Benefits			20726.13	20559.55
		3XX	Purchased Professional and Technical Services			1431.23	1738.07
		4XX	Purchased Property Services			4099.69	3857.48
		5XX	Other Purchased Services			7450.23	8643.74
		6XX	Supplies and Materials			20217.46	21772.41
14	Retirement Fund						
	280	Special Education - Local and State					
	1XXX	Instruction					
		2XX	Personal Services - Employee Benefits			78984.52	76629.24
	21XX	Support Services - Students					
		2XX	Personal Services - Employee Benefits			6539.17	5340.69
	24XX	Support Services - School Administration					
		2XX	Personal Services - Employee Benefits			4461.61	3851.90
	26XX	Operation and Maintenance of Plant Services					
		2XX	Personal Services - Employee Benefits			2254.57	331.93
	27XX	Student Transportation Services					
		2XX	Personal Services - Employee Benefits			12729.69	11592.61
District/Coop Totals					883,619.55	867,973.99	

Ramsay Elem 0842

01	General Fund						
	280	Special Education - Local and State					
	1XXX	Instruction					
		1XX	Personal Services - Salaries			46234.59	34972.07
		2XX	Personal Services - Employee Benefits			4409.51	5051.19
14	Retirement Fund						
	280	Special Education - Local and State					
	1XXX	Instruction					

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by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2007 and 2008

PRIME APPLICANT: Butte Elem 0840

PRC	Fund	Program	Function	Object	2007 Value	2008 Value
Ramsay Elem 0842						
	14	Retirement Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	13659.13	2627.91
				District/Coop Totals	<u>64,303.23</u>	<u>42,651.17</u>
				Prime Applicant Totals	<u>2,883,054.23</u>	<u>2,834,544.51</u>