

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

**PRIME APPLICANT: 0312 Columbia Falls Elem 15 Flathead**

**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	246	1,922,666	1,177,297	1,175,819
2011	235	1,994,083	540,799	539,413
2012	0	0	524,915	521,864

**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 71,417

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 7,816

Per-Student amount for FY 2011 8,485

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.)

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**Approved Exception for FY 2011 0**

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

Expenditure Difference calculated in Step 1, above 71,417

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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 Allowable Reduction for State FY 2012 Calculated using Part B Allocations for State FYs 2011 and 2012

**PRIME APPLICANT: 0312 Columbia Falls Elem 15 Flathead**

**LOCAL FUNDS**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	246	1,922,666	741,136	1,181,531
2011	235	1,994,083	774,087	1,219,997

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

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 38,466

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 4,803

Per-Student amount for FY 2011 5,191

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 38,466

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: Columbia Falls Elem**

**0312**

**Columbia Falls Elem**

**0312**

**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	645,243.90	610,094.83
2XX Personal Services - Employee Benefits	188,628.17	202,414.47
5XX Other Purchased Services	.00	7,208.00
21XX Support Services - Students		
1XX Personal Services - Salaries	199,691.67	214,293.03
2XX Personal Services - Employee Benefits	43,919.31	48,419.11
3XX Purchased Professional and Technical Services	45,154.32	33,412.50
24XX Support Services - School Administrator		
1XX Personal Services - Salaries	28,461.90	52,365.48
2XX Personal Services - Employee Benefits	2,773.26	5,994.49
5XX Other Purchased Services	1,077.48	1,099.34
27XX Student Transportation Services		
1XX Personal Services - Salaries	1,051.79	1,601.15
2XX Personal Services - Employee Benefits	92.26	130.95
5XX Other Purchased Services	101.84	159.71
6XX Supplies and Materials	221.43	524.18
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	5,083.80	5,115.59
2XX Personal Services - Employee Benefits	39.31	37.17
5XX Other Purchased Services	915.21	1,988.33
6XX Supplies and Materials	29.99	398.39
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	22,854.84	41,351.10
2XX Personal Services - Employee Benefits	2,167.00	10,697.29
4XX Purchased Property Services	334.88	2,420.61
5XX Other Purchased Services	1,693.26	1,253.14
6XX Supplies and Materials	7,186.03	9,313.19
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	144,312.00	167,700.00

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**PRIME APPLICANT: Columbia Falls Elem**

**0312**

14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	95,826.08	89,975.04
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	30,436.33	32,666.84
24XX	Support Services - School Administrator		
	2XX Personal Services - Employee Benefits	3,866.17	7,481.35
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	3,367.17	6,295.71
35XX	Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	779.06	784.02
District/Coop Totals		1,475,308.46	1,555,195.01

**Columbia Falls H S**

**0313**

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

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		2010 Value	2011 Value
01	General Fund		
280	Special Education - Local and State		
1XXX	Instruction		
	1XX Personal Services - Salaries	182,223.57	192,567.33
	2XX Personal Services - Employee Benefits	49,280.20	61,115.40
	4XX Purchased Property Services	16.99	118.23
	6XX Supplies and Materials	767.58	827.97
21XX	Support Services - Students		
	1XX Personal Services - Salaries	40,890.71	32,259.00
	2XX Personal Services - Employee Benefits	8,926.96	7,400.45
24XX	Support Services - School Administrator		
	1XX Personal Services - Salaries	30,415.74	30,914.12
	2XX Personal Services - Employee Benefits	4,815.65	5,079.00
	5XX Other Purchased Services	530.76	541.43
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	571.19	812.99
	2XX Personal Services - Employee Benefits	50.02	66.70
	5XX Other Purchased Services	55.16	70.29
	6XX Supplies and Materials	109.07	258.18
35XX	Extracurricular - Athletics		

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**PRIME APPLICANT: Columbia Falls Elem 0312**

	1XX Personal Services - Salaries	2,503.95	2,519.62
	2XX Personal Services - Employee Benefits	19.36	18.29
	5XX Other Purchased Services	1,717.56	1,126.13
	6XX Supplies and Materials	657.00	486.16
10	Transportation Fund		
	280 Special Education - Local and State		
	27XX Student Transportation Services		
	4XX Purchased Property Services	.00	89.66
	5XX Other Purchased Services	.00	1,760.00
	6XX Supplies and Materials	6.60	19.18
13	Tuition Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	5XX Other Purchased Services	37,170.00	22,560.50
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	28,546.15	28,494.28
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	6,042.92	4,749.20
	24XX Support Services - School Administrator		
	2XX Personal Services - Employee Benefits	4,351.38	4,422.78
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	75.24	105.20
	35XX Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	383.72	386.15
	District/Coop Totals	400,127.48	398,768.24

**East Glacier Park Elem 0404**

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		2010 Value	2011 Value
01	General Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	27,916.50	26,526.19
	2XX Personal Services - Employee Benefits	157.64	231.93
	6XX Supplies and Materials	.00	345.81
	21XX Support Services - Students		

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

**PRIME APPLICANT: Columbia Falls Elem 0312**

	1XX Personal Services - Salaries	3,387.62	3,675.14
	2XX Personal Services - Employee Benefits	.00	24.87
	3XX Purchased Professional and Technical Services	3,579.60	4,678.82
	5XX Other Purchased Services	73.00	73.00
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	4,478.38	4,292.46
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	496.62	271.62
	District/Coop Totals	40,089.36	40,119.84
	Applicant Totals	1,915,525.30	1,994,083.09