

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: 0339 Evergreen 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	196	1,190,756	814,303	813,263
2011	225	1,181,607	373,675	372,680
2012	0	0	364,054	361,855

**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 -9,149

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

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

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

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

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

Per-Student amount for FY 2010 6,075

Per-Student amount for FY 2011 5,252

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

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

**Approved Exception for FY 2011 0**

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

Expenditure Difference calculated in Step 1, above -9,149

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? NO

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

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Per-Student Calculated on the Child Count taken the First Monday in October  
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Allowable Reduction for State FY 2012 Calculated using Part B Allocations for State FYs 2011 and 2012

**PRIME APPLICANT: 0339 Evergreen Elem 15 Flathead**

**LOCAL FUNDS**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	196	1,190,756	440,194	750,563
2011	225	1,181,607	427,177	754,430

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

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 3,867

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 3,829

Per-Student amount for FY 2011 3,353

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

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

**Approved Exception for FY 2011 0**

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

Expenditure Difference calculated in Step 1, above 3,867

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.)

Denise Juneau, Superintendent  
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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: Evergreen Elem**

**0339**

**Bigfork Elem**

**0330**

**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	90,737.64	108,915.57
2XX Personal Services - Employee Benefits	11,976.85	9,171.98
3XX Purchased Professional and Technical Services	1,600.00	395.00
5XX Other Purchased Services	.00	2,544.92
6XX Supplies and Materials	851.23	1,008.55
21XX Support Services - Students		
1XX Personal Services - Salaries	45,271.40	33,135.23
2XX Personal Services - Employee Benefits	4,196.44	3,685.35
3XX Purchased Professional and Technical Services	.00	10,643.28
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	10,341.65	17,449.00
2XX Personal Services - Employee Benefits	2,309.55	3,351.03
4XX Purchased Property Services	.00	221.25
5XX Other Purchased Services	18.76	0.00
6XX Supplies and Materials	2,202.80	5,053.76
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	36,160.00	16,569.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	22,427.74	15,224.99
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	6,739.32	4,745.89
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	1,381.45	2,039.81
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District/Coop Totals	236,214.83	234,154.61

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

**PRIME APPLICANT: Evergreen Elem**

**0339**

**Bigfork H S**

**0331**

**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	72,034.27	75,689.49
2XX	Personal Services - Employee Benefits	7,238.53	7,541.02
6XX	Supplies and Materials	983.02	2,218.05
21XX	Support Services - Students		
1XX	Personal Services - Salaries	8,496.02	7,045.56
2XX	Personal Services - Employee Benefits	704.88	616.30
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	6,361.77	11,117.95
2XX	Personal Services - Employee Benefits	2,281.94	3,118.03
4XX	Purchased Property Services	.00	47.55
5XX	Other Purchased Services	1,623.30	637.00
6XX	Supplies and Materials	2,202.78	5,053.77
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	10,761.16	11,322.32
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	1,264.94	856.17
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	892.73	1,304.26
District/Coop Totals		114,845.34	126,567.47

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

**PRIME APPLICANT: Evergreen Elem**

**0339**

**Evergreen Elem**

**0339**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2012 by this amount: 283

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	323,723.19	292,724.01
2XX Personal Services - Employee Benefits	60,047.68	64,441.20
3XX Purchased Professional and Technical Services	8,000.00	1,510.00
5XX Other Purchased Services	2,690.00	110.00
6XX Supplies and Materials	8,376.37	7,934.03
21XX Support Services - Students		
1XX Personal Services - Salaries	102,885.79	114,281.82
2XX Personal Services - Employee Benefits	20,895.25	19,018.85
3XX Purchased Professional and Technical Services	.00	100.00
4XX Purchased Property Services	180.00	0.00
5XX Other Purchased Services	1,577.52	521.91
6XX Supplies and Materials	1,833.79	2,065.23
24XX Support Services - School Administrator		
1XX Personal Services - Salaries	15,448.73	15,200.04
2XX Personal Services - Employee Benefits	1,935.28	2,131.93
3XX Purchased Professional and Technical Services	.00	3,058.00
5XX Other Purchased Services	1,096.10	1,650.20
6XX Supplies and Materials	3,103.22	1,837.63
810 Dues and Fees	643.00	604.00
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	.00	7,315.05
2XX Personal Services - Employee Benefits	.00	583.09
3XX Purchased Professional and Technical Services	.00	75.00
5XX Other Purchased Services	.00	489.72
6XX Supplies and Materials	.00	807.85
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	64,619.86	106,839.94
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	17,239.04	28,750.20

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**PRIME APPLICANT: Evergreen Elem 0339**

24XX	Support Services - School Administrator		
	2XX Personal Services - Employee Benefits	12,207.18	15,253.75
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	.00	1,313.12
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	.00	1,017.06
82	Interlocal Agreement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
	1XX Personal Services - Salaries	.00	185.00
	2XX Personal Services - Employee Benefits	.00	387.86
	3XX Purchased Professional and Technical Services	.00	2,350.00
	6XX Supplies and Materials	.00	7,982.48
24XX	Support Services - School Administrator		
	1XX Personal Services - Salaries	25,358.89	3,780.43
	2XX Personal Services - Employee Benefits	1,290.27	785.00
25XX	Support Services - Business		
	1XX Personal Services - Salaries	8,298.84	858.60
26XX	Operation and Maintenance of Plant Ser		
	4XX Purchased Property Services	11,800.00	0.00
	5XX Other Purchased Services	5,210.00	0.00
District/Coop Totals		698,460.00	705,963.00

**Helena Flats Elem 0320**

**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	77,936.10	58,663.75
	2XX Personal Services - Employee Benefits	11,305.77	9,036.65
	6XX Supplies and Materials	.00	2,256.22
21XX	Support Services - Students		
	3XX Purchased Professional and Technical Services	1,129.55	0.00
27XX	Student Transportation Services		
	5XX Other Purchased Services	.00	65.00
10	Transportation Fund		
280	Special Education - Local and State		

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**PRIME APPLICANT: Evergreen Elem**

**0339**

27XX	Student Transportation Services		
	5XX Other Purchased Services	249.97	0.00
13	Tuition Fund		
280	Special Education - Local and State		
	1XXX Instruction		
	5XX Other Purchased Services	7,693.00	10,094.00
14	Retirement Fund		
280	Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	11,337.48	8,459.37
15	Miscellaneous Programs Fund		
280	Special Education - Local and State		
	1XXX Instruction		
	1XX Personal Services - Salaries	2,763.53	0.00
	2XX Personal Services - Employee Benefits	396.56	0.00
	3XX Purchased Professional and Technical Services	1,732.73	0.00
	5XX Other Purchased Services	.00	1,242.98
	6XX Supplies and Materials	25,474.63	569.10
	21XX Support Services - Students		
	1XX Personal Services - Salaries	.00	15,967.80
	2XX Personal Services - Employee Benefits	.00	6,177.76
	3XX Purchased Professional and Technical Services	.00	1,442.35
	221X Improvement of Instruction Services		
	3XX Purchased Professional and Technical Services	1,216.98	59.93
	5XX Other Purchased Services	.00	467.00
	27XX Student Transportation Services		
	5XX Other Purchased Services	.00	420.00
	District/Coop Totals	141,236.30	114,921.91
	Applicant Totals	1,190,756.47	1,181,606.99