

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: 0023 Hardin Elem 02 Big Horn**

**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	176	954,483	967,100	965,872
2011	152	965,234	452,819	451,611
2012	0	0	454,899	452,103

**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 10,751

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 5,423

Per-Student amount for FY 2011 6,350

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 10,751

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: 0023 Hardin Elem 02 Big Horn**

**LOCAL FUNDS**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	176	954,483	427,795	526,688
2011	152	965,234	451,780	513,454

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

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 -13,234

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 amount by the child count total for each fiscal year.

Per-Student amount for FY 2010 2,993

Per-Student amount for FY 2011 3,378

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 -13,234

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.)

Denise Juneau, Superintendent  
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 Division of Special Education  
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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: Hardin Elem**

**0023**

**Hardin Elem**

**0023**

**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	527,269.59	561,084.20
	2XX Personal Services - Employee Benefits	3,421.88	2,457.90
	4XX Purchased Property Services	65.99	0.00
	5XX Other Purchased Services	1,008.69	290.70
	6XX Supplies and Materials	9,334.81	9,610.65
21XX	Support Services - Students		
	1XX Personal Services - Salaries	15,300.27	12,626.39
	2XX Personal Services - Employee Benefits	82.86	54.73
	3XX Purchased Professional and Technical Services	600.00	0.00
	4XX Purchased Property Services	494.45	510.00
	5XX Other Purchased Services	.00	28.56
221X	Improvement of Instruction Services		
	5XX Other Purchased Services	2,840.68	457.00
26XX	Operation and Maintenance of Plant Ser		
	3XX Purchased Professional and Technical Services	.00	1,553.03
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	.00	15,070.00
	2XX Personal Services - Employee Benefits	.00	831.47
	5XX Other Purchased Services	1.99	0.00
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	23,610.00	23,330.00
	2XX Personal Services - Employee Benefits	1,570.35	1,263.26
	4XX Purchased Property Services	900.00	0.00
	5XX Other Purchased Services	621.59	163.79
	6XX Supplies and Materials	960.79	2,930.68
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	81,949.12	103,858.09
21XX	Support Services - Students		

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

**PRIME APPLICANT: Hardin Elem 0023**

	2XX Personal Services - Employee Benefits	2,331.78	1,923.24
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	2,910.54	5,547.19
District/Coop Totals		675,275.38	743,590.88

**Hardin H S 1189**

**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	229,445.00	175,474.08
	2XX Personal Services - Employee Benefits	1,240.20	760.68
	5XX Other Purchased Services	1,040.13	2,663.75
	6XX Supplies and Materials	1,346.01	738.56
	810 Dues and Fees	.00	175.00
	21XX Support Services - Students		
	3XX Purchased Professional and Technical Services	11,565.50	9,390.00
	221X Improvement of Instruction Services		
	5XX Other Purchased Services	112.00	114.00
	26XX Operation and Maintenance of Plant Ser		
	4XX Purchased Property Services	700.00	0.00
	27XX Student Transportation Services		
	4XX Purchased Property Services	.00	8.97
	6XX Supplies and Materials	387.00	283.42
10	Transportation Fund		
	280 Special Education - Local and State		
	27XX Student Transportation Services		
	3XX Purchased Professional and Technical Services	.00	110.00
14	Retirement Fund		
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	33,371.42	31,924.46
District/Coop Totals		279,207.26	221,642.92
Applicant Totals		954,482.64	965,233.80