

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: 0487 Helena Elem 25 Lewis & Clark

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	814	7,123,246	3,632,569	3,627,953
2011	860	6,833,188	1,658,691	1,654,339
2012	0	0	1,663,884	1,653,905

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 -290,058

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 8,751

Per-Student amount for FY 2011 7,946

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 221,764

Did the Applicant Maintain Effort with an approved Exception?

Expenditure Difference calculated in Step 1, above -290,058

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

Total Approved Exception and Allowable Reduction for expenditures 221,764

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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PRIME APPLICANT: 0487	Helena Elem	25 Lewis & Clark
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LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	814	7,123,246	2,158,038	4,965,209
2011	860	6,833,188	2,089,654	4,743,534

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 -221,674

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 6,100

Per-Student amount for FY 2011 5,516

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 221,764

Did the Applicant Maintain Effort with an approved Exception?

Expenditure Difference calculated in Step 1, above -221,674

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

Total Approved Exception and Allowable Reduction for expenditures 221,764

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: Helena Elem

0487

Helena Elem

0487

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	2,909,780.03	3,019,577.59
2XX	Personal Services - Employee Benefits	14,111.02	10,002.97
3XX	Purchased Professional and Technical Services	149.00	0.00
5XX	Other Purchased Services	2,830.32	872.28
6XX	Supplies and Materials	10,594.20	10,981.03
810	Dues and Fees	210.00	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	1,213,780.16	1,253,817.66
2XX	Personal Services - Employee Benefits	5,685.83	4,965.36
4XX	Purchased Property Services	.00	83.00
5XX	Other Purchased Services	6,160.98	6,536.85
6XX	Supplies and Materials	3,960.84	11,826.22
810	Dues and Fees	60.00	60.00
24XX	Support Services - School Administrator		
1XX	Personal Services - Salaries	109,218.11	74,096.04
2XX	Personal Services - Employee Benefits	465.17	258.79
3XX	Purchased Professional and Technical Services	220.00	325.00
5XX	Other Purchased Services	3,262.86	3,761.28
6XX	Supplies and Materials	2,442.56	1,018.01
810	Dues and Fees	104.40	0.00
26XX	Operation and Maintenance of Plant Ser		
5XX	Other Purchased Services	965.25	978.15
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	86,472.46	0.00
5XX	Other Purchased Services	636,066.13	585,121.28
6XX	Supplies and Materials	75,354.66	85,552.80
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	415,874.35	382,825.86
21XX	Support Services - Students		

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

PRIME APPLICANT: Helena Elem 0487

	2XX Personal Services - Employee Benefits	173,477.04	158,812.65
24XX	Support Services - School Administrator		
	2XX Personal Services - Employee Benefits	15,609.77	10,661.49
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	12,358.90	0.00
District/Coop Totals		5,699,214.04	5,622,134.31

Helena H S 0488

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	787,881.36	629,963.86
	2XX Personal Services - Employee Benefits	3,816.14	1,782.08
	4XX Purchased Property Services	.00	255.00
	5XX Other Purchased Services	5,364.69	2,006.49
	6XX Supplies and Materials	9,513.80	10,831.67
	810 Dues and Fees	140.00	0.00
	21XX Support Services - Students		
	1XX Personal Services - Salaries	244,154.11	195,964.79
	2XX Personal Services - Employee Benefits	1,182.44	772.02
	3XX Purchased Professional and Technical Services	.00	37.95
	4XX Purchased Property Services	38.00	0.00
	5XX Other Purchased Services	8,312.81	7,261.58
	6XX Supplies and Materials	2,517.68	2,898.60
	24XX Support Services - School Administrator		
	1XX Personal Services - Salaries	48,237.96	39,336.23
	2XX Personal Services - Employee Benefits	238.43	152.69
	3XX Purchased Professional and Technical Services	228.00	75.70
	4XX Purchased Property Services	100.00	0.00
	5XX Other Purchased Services	4,118.19	3,350.56
	6XX Supplies and Materials	836.89	719.40
	810 Dues and Fees	69.60	0.00
	26XX Operation and Maintenance of Plant Ser		
	5XX Other Purchased Services	1,206.96	1,374.39
10	Transportation Fund		
	280 Special Education - Local and State		

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27XX	Student Transportation Services		
	5XX Other Purchased Services	59,427.42	72,773.12
	6XX Supplies and Materials	10,898.42	11,751.97
13	Tuition Fund		
280	Special Education - Local and State		
	1XXX Instruction		
	5XX Other Purchased Services	77,142.83	118,196.93
14	Retirement Fund		
280	Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	116,786.09	81,214.28
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	36,190.48	25,263.57
	24XX Support Services - School Administrator		
	2XX Personal Services - Employee Benefits	5,630.09	5,071.19
	District/Coop Totals	1,424,032.39	1,211,054.07
	Applicant Totals	7,123,246.43	6,833,188.38