

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: 0584 Missoula H S 32 Missoula**

**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	1,058	9,209,988	4,362,111	4,356,627
2011	1,052	10,508,905	2,034,008	2,028,758
2012	0	0	2,029,336	2,017,333

**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 1,298,917

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 8,705

Per-Student amount for FY 2011 9,989

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 1,298,917

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: 0584 Missoula H S 32 Missoula**

**LOCAL FUNDS**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2010	1,058	9,209,988	3,079,409	6,130,580
2011	1,052	10,508,905	3,164,038	7,344,867

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

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 1,214,287

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 5,795

Per-Student amount for FY 2011 6,982

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 1,214,287

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  
 Office of Public Instruction  
 Division of Special Education  
 PO Box 20251  
 Helena, MT 59620-2501

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: Missoula H S**

**0584**

**Missoula Elem**

**0583**

**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	2,125,885.24	2,474,510.14
	2XX Personal Services - Employee Benefits	579,493.63	686,526.74
	3XX Purchased Professional and Technical Services	.00	33,672.75
	4XX Purchased Property Services	189.95	430.00
	5XX Other Purchased Services	5,606.52	1,835.18
	6XX Supplies and Materials	21,633.48	11,654.85
21XX	Support Services - Students		
	1XX Personal Services - Salaries	1,240,767.91	1,283,510.23
	2XX Personal Services - Employee Benefits	180,581.21	187,004.91
	3XX Purchased Professional and Technical Services	108,054.55	160,634.34
	5XX Other Purchased Services	12,228.71	13,930.49
	6XX Supplies and Materials	9,288.23	6,457.14
24XX	Support Services - School Administrator		
	1XX Personal Services - Salaries	134,500.46	90,707.65
	2XX Personal Services - Employee Benefits	10,949.04	10,800.81
27XX	Student Transportation Services		
	5XX Other Purchased Services	.00	975.47
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
	5XX Other Purchased Services	1,299,294.00	1,443,287.65
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	341,432.69	409,597.60
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	188,236.34	201,621.78
24XX	Support Services - School Administrator		
	2XX Personal Services - Employee Benefits	17,600.11	13,634.97
District/Coop Totals		6,275,742.07	7,030,792.70

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

**PRIME APPLICANT: Missoula H S**

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**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	1,123,397.27	1,554,714.21
2XX	Personal Services - Employee Benefits	302,278.63	361,023.58
4XX	Purchased Property Services	563.64	120.00
5XX	Other Purchased Services	14,948.32	14,880.78
6XX	Supplies and Materials	35,429.04	24,566.43
21XX	Support Services - Students		
1XX	Personal Services - Salaries	517,756.36	518,452.91
2XX	Personal Services - Employee Benefits	69,315.57	79,389.46
3XX	Purchased Professional and Technical Services	21,578.68	20,785.00
5XX	Other Purchased Services	1,720.94	780.09
24XX	Support Services - School Administrator		
1XX	Personal Services - Salaries	109,745.82	74,215.35
2XX	Personal Services - Employee Benefits	8,959.04	7,894.90
27XX	Student Transportation Services		
5XX	Other Purchased Services	3,361.19	2,927.50
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	446,880.68	484,961.05
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	187,510.90	245,403.72
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	76,399.56	76,840.98
24XX	Support Services - School Administrator		
2XX	Personal Services - Employee Benefits	14,400.77	11,156.80
	District/Coop Totals	2,934,246.41	3,478,112.76
	Applicant Totals	9,209,988.48	10,508,905.46