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| Denise Juneau, Superintendent<br>Office of Public Instruction<br>Division of Special Education<br>PO Box 202501<br>Helena, MT 59620-2501 | <b>INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)</b><br><b>***FINAL Maintenance of Effort Report ***</b><br><br>(MOE for State FY 2013 IDEA Part B Applications) |
|--|---|

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: 0745 Sidney Elem 42 Richland**

**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         | 151         | 797,562                              | 515,244                       | 514,631   |
| 2011         | 155         | 785,331                              | 255,890                       | 255,301   |
| 2012         | 0           | 0                                    | 249,909                       | 248,612   |

**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 -12,231

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 5,282

Per-Student amount for FY 2011 5,067

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.)

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**Approved Exception for FY 2011 12,231**

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

Expenditure Difference calculated in Step 1, above -12,231

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

Total Approved Exception and Allowable Reduction for expenditures 12,231

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: 0745 Sidney Elem 42 Richland**

**LOCAL FUNDS**

APPLICANT TOTALS

| Fiscal Years | Child Count | Expenditures - State and Local Funds | State Allowable Cost Funds | Local Fund Expenditures |
|--------------|-------------|--------------------------------------|----------------------------|-------------------------|
| 2010         | 151         | 797,562                              | 337,248                    | 460,314                 |
| 2011         | 155         | 785,331                              | 370,303                    | 415,028                 |

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

Subtract the local expenditures for FY 2010 from the local expenditures for FY 2011 -45,286

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 3,048

Per-Student amount for FY 2011 2,678

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.)

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**Approved Exception for FY 2011 12,231**

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

Expenditure Difference calculated in Step 1, above -45,286

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY\_2011) 0

Total Approved Exception and Allowable Reduction for expenditures 12,231

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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**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: Sidney Elem**

**0745**

**Sidney Elem**

**0745**

**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                  | 216,941.11 | 236,135.56 |
| 2XX  | Personal Services - Employee Benefits         | 69,709.94  | 21,440.04  |
| 3XX  | Purchased Professional and Technical Services | .00        | 1,380.90   |
| 4XX  | Purchased Property Services                   | 100.00     | 0.00       |
| 5XX  | Other Purchased Services                      | 7,583.20   | 2,495.43   |
| 6XX  | Supplies and Materials                        | 41,314.10  | 29,988.26  |
| 21XX | Support Services - Students                   |            |            |
| 1XX  | Personal Services - Salaries                  | 89,671.60  | 95,323.06  |
| 2XX  | Personal Services - Employee Benefits         | 24,465.49  | 61,661.36  |
| 3XX  | Purchased Professional and Technical Services | .00        | 172.50     |
| 5XX  | Other Purchased Services                      | 2,118.70   | 1,077.24   |
| 6XX  | Supplies and Materials                        | 802.76     | 4,520.14   |
| 810  | Dues and Fees                                 | 576.67     | 692.46     |
| 24XX | Support Services - School Administrator       |            |            |
| 5XX  | Other Purchased Services                      | 317.81     | 219.19     |
| 27XX | Student Transportation Services               |            |            |
| 2XX  | Personal Services - Employee Benefits         | 2,100.00   | 0.00       |
| 10   | Transportation Fund                           |            |            |
| 280  | Special Education - Local and State           |            |            |
| 27XX | Student Transportation Services               |            |            |
| 1XX  | Personal Services - Salaries                  | 23,914.34  | 17,413.09  |
| 2XX  | Personal Services - Employee Benefits         | 1,824.72   | 1,286.90   |
| 3XX  | Purchased Professional and Technical Services | 24.50      | 0.00       |
| 5XX  | Other Purchased Services                      | 97.35      | 103.04     |
| 6XX  | Supplies and Materials                        | 6,551.83   | 5,266.43   |
| 14   | Retirement Fund                               |            |            |
| 280  | Special Education - Local and State           |            |            |
| 1XXX | Instruction                                   |            |            |
| 2XX  | Personal Services - Employee Benefits         | 30,832.86  | 34,366.62  |
| 21XX | Support Services - Students                   |            |            |
| 2XX  | Personal Services - Employee Benefits         | 12,947.14  | 15,762.62  |
| 27XX | Student Transportation Services               |            |            |

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**Expenditures For Special Education by Line Item**

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

**PRIME APPLICANT: Sidney Elem 0745**

|   |            |            |
|---|------------|------------|
| 2XX Personal Services - Employee Benefits | 3,385.23   | 2,521.02   |
| District/Coop Totals                      | 535,279.35 | 531,825.86 |

**Sidney H S 0746**

**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                  | 156,634.83 | 152,434.56 |
| 2XX Personal Services - Employee Benefits         | 12,490.96  | 14,478.96  |
| 3XX Purchased Professional and Technical Services | 299.00     | 0.00       |
| 5XX Other Purchased Services                      | 3,238.05   | 1,936.90   |
| 6XX Supplies and Materials                        | 5,428.39   | 7,976.78   |
| 21XX Support Services - Students                  |            |            |
| 1XX Personal Services - Salaries                  | 31,906.83  | 33,003.52  |
| 2XX Personal Services - Employee Benefits         | 7,452.85   | 3,856.79   |
| 3XX Purchased Professional and Technical Services | .00        | 217.50     |
| 5XX Other Purchased Services                      | 543.13     | 1,117.43   |
| 6XX Supplies and Materials                        | 283.59     | 452.45     |
| 810 Dues and Fees                                 | 93.33      | 196.54     |
| 27XX Student Transportation Services              |            |            |
| 2XX Personal Services - Employee Benefits         | 900.00     | 0.00       |
| 10 Transportation Fund                            |            |            |
| 280 Special Education - Local and State           |            |            |
| 27XX Student Transportation Services              |            |            |
| 1XX Personal Services - Salaries                  | 10,248.94  | 7,048.56   |
| 2XX Personal Services - Employee Benefits         | 782.00     | 519.91     |
| 3XX Purchased Professional and Technical Services | 10.50      | 0.00       |
| 5XX Other Purchased Services                      | 41.24      | 45.52      |
| 6XX Supplies and Materials                        | 2,808.12   | 2,257.05   |
| 14 Retirement Fund                                |            |            |
| 280 Special Education - Local and State           |            |            |
| 1XXX Instruction                                  |            |            |
| 2XX Personal Services - Employee Benefits         | 22,954.36  | 22,068.69  |
| 21XX Support Services - Students                  |            |            |
| 2XX Personal Services - Employee Benefits         | 4,715.64   | 4,872.26   |
| 27XX Student Transportation Services              |            |            |

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**Expenditures For Special Education by Line Item**

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

**PRIME APPLICANT: Sidney Elem**

**0745**

|   |            |            |
|---|------------|------------|
| 2XX Personal Services - Employee Benefits | 1,450.86   | 1,021.73   |
| District/Coop Totals                      | 262,282.62 | 253,505.15 |
| Applicant Totals                          | 797,561.97 | 785,331.01 |