



Interim Budget Committee

September 14, 2022

In-State Treatment (20-7-435, MCA)

Rates

<u>Tuition Per AND Category</u>	<u>Tuition Per ANB Amt 2021-2022</u>	<u>State Max Daily Rate</u>		<u>District of Residence Max Daily Rate</u>		<u>Total Max Daily Rate</u>
		<u>(ANB Tuition/180)</u>		<u>(State Max rate*40%)</u>		
		<u>20-7-435(3)(a)</u>	<u>20-7-435(3)(C)</u>			
Half-Time Kindergarten and Pre-K w/IEP	\$ 3,033.02	\$ 16.85	\$ 6.74	\$ 23.59		
Full-Time Kindergarten & 1-8	\$ 6,066.03	\$ 33.70	\$ 13.48	\$ 47.18		
Accredited 7-8 Program or Junior High	\$ 7,696.03	\$ 42.76	\$ 17.10	\$ 59.86		
9-12 Program	\$ 7,696.03	\$ 42.76	\$ 17.10	\$ 59.86		
	<u>Tuition Per ANB Amt 2022-2023</u>					
Half-Time Kindergarten and Pre-K w/IEP	\$ 3,105.43	\$ 17.25	\$ 6.90	\$ 24.15		
Full-Time Kindergarten & 1-8	\$ 6,210.86	\$ 34.50	\$ 13.80	\$ 48.31		
Accredited 7-8 Program or Junior High	\$ 7,882.86	\$ 43.79	\$ 17.52	\$ 61.31		
9-12 Program	\$ 7,882.86	\$ 43.79	\$ 17.52	\$ 61.31		

Financial Activity

	In State Facility			
	Appropriation	YTD Actuals	Yearly Totals	Appropriation Balance
FY2023	\$1,096,908	\$38,603	\$38,603	\$1,058,305
FY2022	\$1,096,908	\$1,096,908	\$1,096,908	\$0
FY2021	\$787,801	\$787,801	\$787,801	\$0
FY2020	\$787,801	\$787,800	\$787,800	\$1
FY2019	\$783,861	\$803,528	\$803,528	-\$19,667

	State Tuition Payments			
	Appropriation	YTD Actuals	Yearly Totals	Appropriation Balance
FY2023	\$265,631	\$0	\$0	\$265,631
FY2022	\$265,631	\$230,437	\$230,437	\$35,194
FY2021	\$377,675	\$114,846	\$114,846	\$262,829
FY2020*	\$377,675	\$640,504	\$640,504	-\$262,829
FY2019	\$377,675	\$294,645	\$294,645	\$83,030

*Utilized the FY2021 appropriation to fund FY2020



Intermountain Children's Home

Payroll Costs	Education	Treatment
Salaries	\$ 619,071.91	\$ 2,540,161.37
Benefits	86,808.34	359,928.25
Tax	45,614.22	190,714.01
Total Payroll (Salaries & Benefits)	\$ 751,494.47	\$ 3,090,803.63

Employees are allocated to education based on time spent in that department.

These allocation numbers are from our payroll system.

For example: Some employees may be allocated 50% to education and 50% to treatment.

Some are 100% education due to their job titles/position/roles.

Operating Costs	Type	Education	Treatment
General Costs		104,004.23	520,657.70
Other Costs		54,962.98	229,012.43
Building & Equipment		131,108.74	546,286.42
Total operating costs		\$ 290,076	\$ 1,295,957

Total Expenses	\$ 1,041,570	19%	\$ 4,386,760	81%
-----------------------	---------------------	------------	---------------------	------------

The building we use for education is a complete stand-alone facility and we allocated at percentage of the cost per square feet for utilities taxes, etc. Intermountain uses 24% for education and 76% for treatment.

	Education	Treatment
Average Enrollment	32	32
Number of School/ Treatment Days	210	210
Daily Rate = (Total Ed Exp/Ave Enrollment)/No. School Days	155.00	652.79
Educational Costs/Students	Per student, Per year	\$32,549.08

Intermountain	Education costs
---------------	-----------------

	Positions	Salary & Benefits
Allocated to Education-1	MAINCUST-Maintenance Custodian	41,609.99
Education	CASEMGR-Residential Case Manager	15,618.60
Education	COUNSEL1-Counselor I	533.94
Education	EDUCADIR-Education Services Director	97,986.80
Education	HEALT-Health Services Assistant	780.38
Education	MHSCSUP-Mental Health School Support I	154,101.81
Education	MHSSII-Mental Health School Support II	93,267.88
Education	MUSITEAC-Music Teacher	28,369.76
Education	SPCHTHER-Speech Therapist	7,324.61
Education	SUB-Substitute Teacher	10,565.67
Education	TEACHER-Special Education Teacher	192,952.53
Treatment/Ed allocated Ed 25%	SENFOODC-Senior Food Service Coordinator	11,640.81
Treatment/Ed allocated Ed 50%	Administrative Specialist-allocated 50% to education	19,290.00
Treatment/Ed allocated Ed 50%	Occupational Therapist-allocated 50% to education	41,167.58
Treatment/Ed allocated Ed 50%	REGINURS-Registered Nurse-allocated 50% education	36,284.11

Total Education Salary and Benefits	751,494.47
--	-------------------

Type	Operating Costs
	Contracted Services
24% Treatment	Professional Fees
24% Treatment	Administrative Supplies
24% Treatment	Program Supplies
24% Treatment	Direct Care Costs
24% Treatment	Advertising
24% Treatment	Communications
24% Treatment	Postage & Printing
24% Treatment	Utilities
24% Treatment	Travel
General Costs	
	Facilities
24% Treatment	Asset Depreciation
24% Treatment	Insurance
24% Treatment	Equipment & Vehicles
Building & Equipment	
	HR Support
24% Treatment	Personnel Training
24% Treatment	Other
Other Costs	
	\$
Total Operating Expense	290,075.95
Total Expenses	1,041,570.42

Intermountain**Treatment costs**

Salary & Benefits	Positions	Amount
Treatment/Ed allocated Ed 25%	SENFOODC-Senior Food Service Coordinator	\$ 34,922
Treatment/Ed allocated Ed 50%	Administrative Specialist-allocated 50% to education	19,290
Treatment/Ed allocated Ed 50%	Occupational Therapist-allocated 50% to education	41,168
Treatment/Ed allocated Ed 50%	REGINURS-Registered Nurse-allocated 50% education	36,284
Treatment-Residential	ADMIOTDI-Admission and Outreach Director	70,194
Treatment-Residential	CASEMGR-Residential Case Manager	135,070
Treatment-Residential	CHAPLAIN-Chaplain	16,694
Treatment-Residential	CLINSUPC-Clinical Supervisor	79,378
Treatment-Residential	COORDIN1-Cottage Supervisor I	256,442
Treatment-Residential	COORDIN2-Cottage Supervisor II	26,520
Treatment-Residential	COUNSEL1-Counselor I	306,521
Treatment-Residential	COUNSEL2-Counselor II	145,576
Treatment-Residential	COUNSEL3-Counselor III	262,444
Treatment-Residential	CPITRN-CPI Trainer	1,972
Treatment-Residential	DIRREG-Director of Regional Services	48,537
Treatment-Residential	EDUCADIR-Education Services Director	17,819
Treatment-Residential	FACIMNGR-Facility Manager	59,582
Treatment-Residential	FOODASNT-Food Service Assistant	27,263
Treatment-Residential	HEALT-Health Services Assistant	44,317
Treatment-Residential	HOUSEKEE-Housekeeping	33,093
Treatment-Residential	HOUSEMEN-House Mentor	115,804
Treatment-Residential	HOUSEMGR-House Manager	120,152
Treatment-Residential	JEWIMENT-Chaplain's Assistant	2,579
Treatment-Residential	LEADCUST-Lead Maintenance Custodian	36,428
Treatment-Residential	MHSCSUP-Mental Health School Support I	61,752
Treatment-Residential	MHSSII-Mental Health School Support II	35,148
Treatment-Residential	MUSITEAC-Music Teacher	1,205
Treatment-Residential	NIGHCOUN-Night Shift Counselor	327,598
Treatment-Residential	PROFRELA-Professional Relations	679
Treatment-Residential	RECCOORD-Recreation Coordinator	1,827
Treatment-Residential	RESDIR-Executive Director of Residential Services	101,175
Treatment-Residential	RESOPMGR-Residential Operations Manager	45,274
Treatment-Residential	SUPPCOUN-Support Counselor	251,300
Treatment-Residential	TEACHER-Special Education Teacher	7,237
Treatment-Residential	THERRESN-Psychotherapist-RES-Candidate	125,737
Treatment-Residential	THERRES-Psychotherapist-RES-Licensed	193,032
Treatment-Residential	THERSBI-Psychotherapist-SBS-Candidate	790
SubTotal		
Total Treatment Salary and Benefits		\$ 3,090,804

Operating expenses	Type	Amount
General Costs	Contracted Services	\$ 87,307
24% Treatment	Professional Fees	13,882
24% Treatment	Administrative Supplies	16,729
24% Treatment	Program Supplies	230,936
24% Treatment	Direct Care Costs	836
24% Treatment	Advertising	15,224
24% Treatment	Communications	10,766
24% Treatment	Postage & Printing	10,344
24% Treatment	Utilities	112,287
24% Treatment	Travel	22,348
		<u>520,658</u>
	Building & Equipment	
24% Treatment	Facilities	101,166
24% Treatment	Asset Depreciation	201,178
24% Treatment	Insurance (Est. Treatment at 1/2 of company)	225,721
24% Treatment	Equipment & Vehicles	18,222
		<u>546,286</u>
	Other Costs	-
24% Treatment	HR Support (Est. Treatment at 1/2 of company)	200,222
24% Treatment	Personnel Training	10,237
24% Treatment	Other	18,553
		<u>229,012</u>
Total operating costs		\$ 1,295,957
Total Expense		\$ 4,386,760



Shodair

Payroll Costs		Education	Treatment
Salaries	\$	493,586	\$ 2,753,542
Benefits	\$	89,718	\$ 691,431
Tax			\$ 55,727
Total Payroll (Salaries & Benefits)	\$	583,303	\$ 3,500,700

Operating Costs	Type	Education	Treatment
General Expenses			\$ 638,670
Program Expenses	\$	20,928	\$ 45,093
Other Costs			\$ 2,154,387
Building Allocation*	\$	29,511	
Total operating costs	\$	50,439	\$ 2,838,150

Total Expenses	\$	633,742	9%	\$	6,338,851	91%
-----------------------	----	----------------	-----------	----	------------------	------------

*Building allocation is calculated on a percentage of the square footage of the education classrooms compared to the entire hospital's square footage. The building allocation is that percentage, 2.2%, of the total expenses for plant operations.

	Education	Treatment
Average Enrollment (FY2022)	17.00	17.00
Number of School/Treatment Days	253	205
Daily Rate = (Total Ed Exp/Ave Enrollment)/No. Days	147.35	1,820.08
 Educational Costs/Students	 Per student, per year	 \$37,278.95

Shodair**Education costs**

Salary & Benefits	FTE of Staff Member	FTE for Ed Services	Total
Teacher	1	1	\$ 65,019
Director of Education and Teacher	1	1	\$ 94,810
Teacher Assistant	1	1	\$ 40,445
Teacher Assistant	1	1	\$ 42,250
Teacher Assistant	1	1	\$ 57,795
Teacher Assistant	1	1	\$ 50,229
Teacher	1	1	\$ 70,663
Teacher	1	1	\$ 80,604
MHT	1	0.5	\$ 17,049
MHT	1	0.5	\$ 20,692
Speech Language Pathologist	1	0.5	\$ 43,748
Total Salary & Benefits			\$ 583,303

Operating Expense	Type	Amount
Student Supplies	Curriculum	\$ 824
Office Supplies	Office Supplies	\$ 1,246
Education Software	Curriculum	\$ 18,828
CPR Licenses Fees	Office Supplies	\$ 30
Building Allocation*		\$ 29,511
Total Operating Expenses		\$ 50,439
Total Expenses		\$ 50,439
Total Educational Expense		\$633,742

Shodair	Treatment costs
Salary	2,753,542
Other Pay	55,727
Benefits	691,431
Total Salary & Benefits*	3,500,700
Operating Expenses	
Program Expenses	
Medical Purchased Services	1,532
Medical Supplies	1,669
Office Supplies	552
Program Supplies	9,917
Temp Labor	31,423
Total Program Expenses	45,093
General Expenses	
Employee Relations	-
Marketing	200
Community Support	689
Dues, Licenses and Subscriptions	12,399
Travel, Meals and Education	6,896
Cafe	9,361
Minor Equipment	700
Insurance	176,425
Taxes	430,220
Audit Fees	1,000
Other Fees	780
Total General Expenses	638,670
Total Operating Expenses	683,763
Total Expense	4,184,463
Allocated Expenses 20%	2,154,387
Total Expenses	6,338,851

Shodair Salary & Benefits for Treatment*

Title	Salary & Benefits Amount
Activities Assistant	\$ 1,753
Activities Assistant	\$ 672
Activities Assistant	\$ 12,201
Activities Assistant	\$ 5,163
Activities Assistant	\$ 10,182
Activities Assistant	\$ 6,262
Activities Assistant	\$ 24

Activities Assistant	\$ 687
Activities Assistant	\$ 13,442
ADMISSIONS REGISTERED NURSE	\$ 10,672
Chief Clinical Officer	\$ 7,462
Chief Medical Officer of Psychiatry	\$ 304,692
Mental Health Tech	\$ 5,890
Mental Health Tech	\$ 912
Mental Health Tech	\$ 509
Mental Health Tech	\$ 13,663
Mental Health Tech	\$ 73
Mental Health Tech	\$ 27,687
Mental Health Tech	\$ 3,627
Mental Health Tech	\$ 4,478
Mental Health Tech	\$ 1,204
Mental Health Tech	\$ 3,931
Mental Health Tech	\$ 41,114
Mental Health Tech	\$ 4,465
Mental Health Tech	\$ 586
Mental Health Tech	\$ 3,288
Mental Health Tech	\$ 943
Mental Health Tech	\$ 5,455
Mental Health Tech	\$ 25,053
Mental Health Tech	\$ 28
Mental Health Tech	\$ 13,144
Mental Health Tech	\$ 2,511
Mental Health Tech	\$ 76
Mental Health Tech	\$ 4,248
Mental Health Tech	\$ 24,539
Mental Health Tech	\$ 17,791
Mental Health Tech	\$ 6,835
Mental Health Tech	\$ 12,904
Mental Health Tech	\$ 41,505
Mental Health Tech	\$ 12,839
Mental Health Tech	\$ 78
Mental Health Tech	\$ 13,750
Mental Health Tech	\$ 40,977
Mental Health Tech	\$ 553
Mental Health Tech	\$ 17,475
Mental Health Tech	\$ 1,025
Mental Health Tech	\$ 102
Mental Health Tech	\$ 10,222
Mental Health Tech	\$ 24,377
Mental Health Tech	\$ 8,946
Mental Health Tech	\$ 13,491

Mental Health Tech	\$ 6,848
Mental Health Tech	\$ 23,024
Mental Health Tech	\$ 218
Mental Health Tech	\$ 2,197
Mental Health Tech	\$ 5,286
Mental Health Tech	\$ 5,120
Mental Health Tech	\$ 1,262
Mental Health Tech	\$ 2,310
Mental Health Tech	\$ 3,257
Mental Health Tech	\$ 3,186
Mental Health Tech	\$ 696
Mental Health Tech	\$ 7,689
Mental Health Tech	\$ 772
Mental Health Tech	\$ 9,188
Mental Health Tech	\$ 9,476
Mental Health Tech	\$ 2,870
Mental Health Tech	\$ 14,255
Mental Health Tech	\$ 2,392
Mental Health Tech	\$ 736
Mental Health Tech	\$ 949
Mental Health Tech	\$ 250
Mental Health Tech	\$ 3,126
Mental Health Tech	\$ 130
Mental Health Tech	\$ 18,700
MENTAL HEALTH TECH I	\$ 25,525
MENTAL HEALTH TECH I	\$ 47,748
MENTAL HEALTH TECH I	\$ 50
MENTAL HEALTH TECH I	\$ 1,103
MENTAL HEALTH TECH I	\$ 741
MENTAL HEALTH TECH I	\$ 18
MENTAL HEALTH TECH I	\$ 12,077
MENTAL HEALTH TECH I	\$ 43,611
MENTAL HEALTH TECH I	\$ 9,921
MENTAL HEALTH TECH I	\$ 19,561
MENTAL HEALTH TECH I	\$ 48,969
MENTAL HEALTH TECH I	\$ 50,819
MENTAL HEALTH TECH I	\$ 4,014
MENTAL HEALTH TECH I	\$ 624
MENTAL HEALTH TECH I	\$ 379
MENTAL HEALTH TECH I	\$ 24,519
MENTAL HEALTH TECH I	\$ 52,994
MENTAL HEALTH TECH I	\$ 379
MENTAL HEALTH TECH I	\$ 2,949
MENTAL HEALTH TECH I	\$ 22,292

MENTAL HEALTH TECH I	\$ 655
MENTAL HEALTH TECH I	\$ 13
MENTAL HEALTH TECH I	\$ 28
MENTAL HEALTH TECH I	\$ 4,687
MENTAL HEALTH TECH I	\$ 623
MENTAL HEALTH TECH I	\$ 12,158
MENTAL HEALTH TECH I	\$ 4,971
MENTAL HEALTH TECH I	\$ 24,532
MENTAL HEALTH TECH I	\$ 1,805
MENTAL HEALTH TECH I	\$ 35
MENTAL HEALTH TECH I	\$ 6,596
MENTAL HEALTH TECH I	\$ 485
MENTAL HEALTH TECH I	\$ 16,704
MENTAL HEALTH TECH I	\$ 1,304
MENTAL HEALTH TECH I	\$ 9,695
MENTAL HEALTH TECH I	\$ 4,121
MENTAL HEALTH TECH I	\$ 619
MENTAL HEALTH TECH I	\$ 1,100
NURSE PRACTITIONER	\$ 20,300
NURSE PRACTITIONER	\$ 81,649
NURSE PRACTITIONER	\$ 81,641
NURSING HOUSE SUPERVISOR	\$ 74,325
PATIENT CARE COORDINATOR - NON RN	\$ 5,027
PATIENT CARE COORDINATOR - NON RN	\$ 3,559
PATIENT CARE COORDINATOR - NON RN	\$ 49,325
PATIENT CARE COORDINATOR - NON RN	\$ 5,213
PATIENT CARE COORDINATOR - NON RN	\$ 1,158
PATIENT CARE COORDINATOR - NON RN	\$ 31,366
PHYSICIAN	\$ 71,734
PHYSICIAN	\$ 72,551
PRIMARY THERAPIST I	\$ 36,588
PRIMARY THERAPIST I	\$ 31,570
PRIMARY THERAPIST I	\$ 42,598
PRIMARY THERAPIST II	\$ 42,764
PRIMARY THERAPIST II	\$ 39,694
PRIMARY THERAPIST II	\$ 15,071
PRIMARY THERAPIST II	\$ 43,206
PRIMARY THERAPIST II	\$ 26,942
PRIMARY THERAPIST II	\$ 46,052
PRIMARY THERAPIST II	\$ 18,902
PRIMARY THERAPIST II	\$ 203
RECREATIONAL THERAPIST	\$ 1,232
RECREATIONAL THERAPIST	\$ 31,504
RECREATIONAL THERAPIST	\$ 8,339

RECREATIONAL THERAPIST	\$ 6,231
RECREATIONAL THERAPIST	\$ 24,045
RECREATIONAL THERAPIST	\$ 47,469
REGISTERED NURSE	\$ 92,899
REGISTERED NURSE	\$ 54,869
REGISTERED NURSE	\$ 33,797
REGISTERED NURSE	\$ 270
REGISTERED NURSE	\$ 1,239
REGISTERED NURSE	\$ 706
REGISTERED NURSE	\$ 58,289
REGISTERED NURSE	\$ 33,639
REGISTERED NURSE	\$ 5,843
REGISTERED NURSE	\$ 51,044
REGISTERED NURSE	\$ 19,652
REGISTERED NURSE	\$ 23,091
REGISTERED NURSE	\$ 8,702
REGISTERED NURSE	\$ 180
REGISTERED NURSE	\$ 46,537
REGISTERED NURSE	\$ 209
REGISTERED NURSE	\$ 736
REGISTERED NURSE	\$ 56,937
REGISTERED NURSE	\$ 17,783
REGISTERED NURSE	\$ 2,115
REGISTERED NURSE	\$ 14,184
REGISTERED NURSE	\$ 21,602
REGISTERED NURSE	\$ 62,381
REGISTERED NURSE	\$ 3,794
REGISTERED NURSE	\$ -
REGISTERED NURSE	\$ 21
REGISTERED NURSE	\$ 6,792
REGISTERED NURSE	\$ 10,087
REGISTERED NURSE	\$ 13,647
REGISTERED NURSE	\$ 3,010
REGISTERED NURSE	\$ 3,569
REGISTERED NURSE	\$ 1,824
REGISTERED NURSE	\$ 33,535
REGISTERED NURSE	\$ 395
REGISTERED NURSE	\$ 1,747
REGISTERED NURSE	\$ 30,641
REGISTERED NURSE	\$ 4,326
REGISTERED NURSE	\$ 3,764
REGISTERED NURSE	\$ 29,091
REGISTERED NURSE	\$ 4,210
REGISTERED NURSE	\$ 2,576

UNIT ASSISTANT
UNIT ASSISTANT
UNIT ASSISTANT
UNIT ASSISTANT
Unit Director
Unit Director
Unit Supervisor
Unit Supervisor
UTILIZATION REVIEW SPECIALIST
UTILIZATION REVIEW SPECIALIST
Subtotals of Salary/Vacation/Benefits

\$	431
\$	80,682
\$	18,341
\$	20,642
\$	34,074
\$	60,924
\$	54,371
\$	48,516
\$	32,574
\$	64,286
\$	3,500,700



Yellowstone Boys & Girls Ranch

Yellowstone Boys & Girls Ranch contracts with the Yellowstone Academy (YA). YA provides all the necessary education needs based on each youth's specific "Individualized Education Plan" (IEP). See annual contracted amount below.

Payroll Costs	YBGR Education	YBGR Treatment	YA Education
Salaries	-	5,670,225	2,409,154
Taxes & Benefits	1,267	1,275,751	809,778
Total Salary & Benefits	1,267	6,945,976	3,218,932

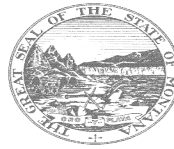
YA staff provide education services. YBGR staff provide treatment services.

Operating Costs	Type	YBGR Education	YBGR Treatment	YA Education
Administrative Costs		1,491	898,991	594,181
Program Costs		1,251,418	2,195,153	-
Facility and Equipment Costs		74,502	967,727	314,832
Total Operating Expenses		1,327,412	4,061,871	909,013

Total Expenses	1,328,679	11%	11,007,846	89%	4,127,945
-----------------------	-----------	-----	------------	-----	-----------

	YBGR Education	YBGR Treatment	YA Education
Average Enrollment	67.00	67.00	132.00
Number of School/ Treatment Days	220	364	218
Daily Rate = (Total Ed Exp/Ave Enrollment)/No. School Days	90.14	451.36	143.45

Educational Costs/Students	Per student, per year	\$19,831.03
----------------------------	-----------------------	-------------



Yellowstone Boys & Girls Ranch

Yellowstone Boys & Girls Ranch contracts with the Yellowstone Academy (YA). YA provides all the necessary education needs based on each youth's specific "Individualized Education Plan" (IEP). See annual contracted amount below.

Payroll Costs	YBGR Education	YBGR Treatment	YA Education
Salaries	-	5,670,225	2,409,154
Taxes & Benefits	1,267	1,275,751	809,778
Total Salary & Benefits	1,267	6,945,976	3,218,932

YA staff provide education services. YBGR staff provide treatment services.

Operating Costs	Type	YBGR Education	YBGR Treatment	YA Education
Non-payroll Taxes		-	101,347	68,589
Hiring Expenses		-	48,259	
Insurance (excluding benefits and auto insurance)		-	101,620	
Information Technology Expense (e.g., computers and software)		315	137,381	
Office Supplies		405	34,632	
Postage		-	4,006	
Advertising/Marketing		-	11,713	
Dues and Subscriptions		-	21,083	
Consulting - Training / Legal / Accounting/ Etc.		-	180,484	
Travel (excluding client transportation and direct care vehicles)		-	51,358	
Bad Debt		772	42,397	
Other Administrative Costs			164,711	
Contracted Services				152,060
Communications/Prof Develop				117,935
Supplies/Materials/Minor Equip				228,992
Dues and Fees				25,810
Resource Transfer				795
Subtotal Administrative Costs		1,491	898,991	594,181
Program Supplies		350	418,011	
Devices / Technology (direct care related)		13,780	40,006	
Activity Costs (for direct care staff)		-	143	
Staff Training and Development (direct care related)		635	69,818	
Transportation Costs - Client related		-	3,110	
Other Costs		1,236,653	1,664,065	
Subtotal Program Costs		1,251,418	2,195,153	-

Repair/Replace/Rent	-	-	314,832.33
Utilities / Telecommunications / Etc. (administrative)	-	229,612	
Utilities / Telecommunications / Etc. (direct care facilities)	32,832	72,038	
Building Maintenance and Repairs*	4,129	59,742	
Facility Janitorial/ Landscaping/ Repairs/ Etc. (not part of rent)	-	25,261	
Vehicle Licensing/ Acquisition/ Registration/ Lease Costs	-	2,049	
Vehicle Maintenance/ Repair Costs	-	20,483	
Vehicle Insurance	-	37,151	
Vehicle Depreciation	-	25,647	
Equipment Costs (non-administrative)	501	13,214	
Equipment Depreciation	37,041	482,531	
Subtotal Facility and Equipment Costs	74,502	967,727	314,832
Total Operating Expenses	1,327,412	4,061,871	909,013

Total Expenses	1,328,679	11%	11,007,846	89%	4,127,945
-----------------------	------------------	------------	-------------------	------------	------------------

Building Maintenance and Repairs

Expenses Allocated to State Plan Program	19,888.30	31%
Expenses for Room and Board	23,305.62	36%
<i>*Expenses Allocated to Education</i>	<i>4,129.08</i>	<i>6%</i>
Expenses Allocated to Other Programs	16,548.28	26%
	<u>\$63,871</u>	

Facility Name:**Yellowstone Academy**

Educational Costs	Type	Amount
Salary		\$ 2,409,154
Benefits		\$ 809,778
Other		\$ -
Total Salary & Benefits*		\$ 3,218,932
Non-Payroll Employer Expenses (Worker Comp, TRS)		\$ 68,589
Contracted Services - 3xx		\$ 152,060
Repair/Maintenance/Utilities/Rent -4xx		\$ 314,832
Professional Development/Communication/DaySchool Meals		\$ 117,935
Supplies/Textbooks and Minor Equipment - 6xx		\$ 228,992
New Equipment - 7xx		\$ -
Dues and Fees - 8xx		\$ 25,810
Resource Transfers including Sped Coop - 9xx		\$ 795
Total Non-Payroll Expense		\$ 909,013
Educational Costs		\$ 4,127,945

Salary & Benefits*

Role	FTE of Staff Memb.	FTE for Ed Service:	Total
Para	1.00	1.00	9,920
Para	1.00	1.00	6,465
Para	1.00	1.00	11,284
Teacher	1.00	1.00	79,765
Teacher	1.00	1.00	1,683
Para	1.00	1.00	34,188
Teacher	1.00	1.00	50,336
Para	1.00	1.00	3,387
Teacher	1.00	1.00	81,340
Principal	1.00	1.00	73,980
Teacher	1.00	1.00	60,156
Teacher	1.00	1.00	54,856
Para	1.00	1.00	51,142
Teacher	1.00	1.00	54,947
Para	1.00	1.00	45,235
Teacher	1.00	1.00	54,511
Teacher	1.00	1.00	7,707
Therapist	1.00	1.00	64,591
Para	1.00	1.00	32,267
Teacher	1.00	1.00	58,117
Para	1.00	1.00	42,157
Teacher	1.00	1.00	8,733
Para	1.00	1.00	10,306
Para	1.00	1.00	43,755
para	1.00	1.00	2,339
Para	1.00	1.00	16,636

School Councilor	1.00	1.00	61,760
Teacher	1.00	1.00	59,845
Para	1.00	1.00	35,060
Clerk	1.00	1.00	647
Therapist	1.00	1.00	41,209
Teacher	1.00	1.00	74,914
para	1.00	1.00	21,414
Para	1.00	1.00	42,695
Para	1.00	1.00	10,266
Therapist	1.00	1.00	5,048
Para	1.00	1.00	11,174
Para	1.00	1.00	37,136
Teacher	1.00	1.00	46,961
Para	1.00	1.00	11,047
Teacher	1.00	1.00	58,951
Therapist	1.00	1.00	863
Para	1.00	1.00	23,137
Behavioral Specialist	1.00	1.00	46,156
Teacher	1.00	1.00	109,292
Para	1.00	1.00	20,974
Teacher	1.00	1.00	52,655
Para	1.00	1.00	580
Para	1.00	1.00	4,761
Para	1.00	1.00	37,259
Behavioral Specialist	1.00	1.00	27,878
Para	1.00	1.00	44,559
Behavioral Specialist	1.00	1.00	6,179
Behavioral Specialist	1.00	1.00	36,789
Para	1.00	1.00	21,080
Para	1.00	1.00	47,402
Para	1.00	1.00	1,407
Secretary	1.00	1.00	55,543
Teacher	1.00	1.00	75,817
Behavioral Specialist	1.00	1.00	8,211
Therapist	1.00	1.00	62,920
Para	1.00	1.00	1,663
Teacher	1.00	1.00	8,851
Custodian	1.00	1.00	54,790
para	1.00	1.00	746
Behavioral Specialist	1.00	1.00	45,772
Teacher	1.00	1.00	61,631
Teacher	1.00	1.00	58,507
Therapist	1.00	1.00	66,352
Teacher	1.00	1.00	8,307
Records Manager	1.00	1.00	58,311
Para	1.00	1.00	9,906
Teacher	1.00	1.00	74,472

para	1.00	1.00	6,188
para	1.00	1.00	23,584
Therapist	1.00	1.00	61,531
Para	1.00	1.00	11,593
Custodian	1.00	1.00	3,124
Para	1.00	1.00	44,382
Teacher	1.00	1.00	1,253
para	1.00	1.00	37,653
Behavioral Specialist	1.00	1.00	8,280
Teacher	1.00	1.00	9,537
Behavioral Specialist	1.00	1.00	32,489
Superintendent	1.00	1.00	135,051
Teacher	1.00	1.00	90,449
Director of Special Services	1.00	1.00	130,744
Para	1.00	1.00	12,375
Staff Total			\$ 3,218,932