

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

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

****PRELIMINARY Maintenance of Effort Report****

(MOE for State FY 2018 IDEA Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2015 and 2016

Per-Student Calculated on the Child Count taken the First Monday of October

Local Funds using State Allowable Cost Payments for State FYs 2015 and 2016

Allowable Reduction for State FY 2017 Calculated using Part B Allocations for State FYs 2016 and 2017

PRIME APPLICANT: 0350 Bozeman Elem 16 Gallatin

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
2015	584.00	6,032,029	1,179,148	1,172,433
2016	610.00	6,518,367	1,184,007	1,176,575
2017	0.00	0	1,263,154	1,255,188

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2015 from state and local expenditures for FY 2016 486,338

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 ALLOWABLE REDUCTION FOR FY 2016

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 2015 10,329

Per-Student amount for FY 2016 10,686

Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS.)

Approved Exception for FY 2016

Did the Applicant Maintain Effort with an approved Exception?

Expenditure Difference calculated in Step 1, above 486,338

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 3,314

Total Approved Exception and Allowable Reduction for expenditures 3,314

Does the Total Approved Exception offset the Expenditure Difference? YES

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

Expenditure Comparison using the Trustees' Reports for State FYs 2015 and 2016
Per-Student Calculated on the Child Count taken the First Monday of October
Local Funds using State Allowable Cost Payments for State FYs 2015 and 2016
Allowable Reduction for State FY 2017 Calculated using Part B Allocations for State FYs 2016 and 2017

PRIME APPLICANT: 0350 Bozeman Elem 16 Gallatin

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	1584.00	6,032,029	1,913,037	4,118,992
2016	610.00	6,518,367	1,839,279	4,679,088

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 560,097
Is the Expenditure Difference greater than or equal to zero?
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.) YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF ALLOWABLE REDUCTION FOR FY 2016

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 2015 7,053
Per-Student amount for FY 2016 7,671
Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS.)

Approved Exception for FY 2016

Did the Applicant Maintain Effort with an approved Exception?
Expenditure Difference calculated in Step 1, above 560,097
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 3,314
Total Approved Exception and Allowable Reduction for expenditures 3,314
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 2015 and 2016

PRIME APPLICANT: Bozeman Elem 0350

Bozeman Elem 0350

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 28067.50

For FY 2017, 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 2016 and FY 2017 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)]

	2015Value	2016Value
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	1783149.43	2018988.25
2XX Personal Services - Employee Benefits	339518.08	404335.08
3XX Purchased Professional and Technical Services	0.00	0.63
5XX Other Purchased Services	729.67	618.08
6XX Supplies and Materials	2750.43	2984.84
21XX Support Services - Students		
1XX Personal Services - Salaries	981655.94	1011300.18
2XX Personal Services - Employee Benefits	130200.71	136852.94
3XX Purchased Professional and Technical Services	2800.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	137260.84	132109.61
2XX Personal Services - Employee Benefits	4890.26	8017.20
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	240261.24	240543.39
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	134666.96	152583.03
2XX Personal Services - Employee Benefits	20647.86	39082.17
5XX Other Purchased Services	37487.30	40372.04
21XX Support Services - Students		
1XX Personal Services - Salaries	14127.74	0.00
2XX Personal Services - Employee Benefits	6444.09	0.00

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Expenditures For Special Education by Line Item

14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	299668.29	362105.04
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	207400.66	201442.61
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	22224.64	21120.27
	District/Coop Totals	4365884.14	4772455.36

Bozeman H S 0351

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	11239.00
For FY 2017, 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 2016 and FY 2017 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)]	
	2015Value 2016Value

01	General Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	717170.68	737250.03
2XX	Personal Services - Employee Benefits	125897.42	128585.56
3XX	Purchased Professional and Technical Services	0.00	50.40
4XX	Purchased Property Services	198.00	0.00
5XX	Other Purchased Services	3233.95	3623.59
6XX	Supplies and Materials	2894.55	2549.95
21XX	Support Services - Students		
1XX	Personal Services - Salaries	162284.06	168452.72
2XX	Personal Services - Employee Benefits	13347.85	13754.22
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	154059.46	152230.80
2XX	Personal Services - Employee Benefits	11920.27	15600.43
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	236749.10	251861.71

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Expenditures For Special Education by Line Item

13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	25155.95	2412.08
2XX	Personal Services - Employee Benefits	21796.64	7859.73
5XX	Other Purchased Services	25738.84	93714.25
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	115691.79	117589.98
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	25488.58	26508.93
221X	Improvement of Instruction Services		
2XX	Personal Services - Employee Benefits	130.85	0.00
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	24386.54	23867.26
	District/Coop Totals	1666144.53	1745911.64
	Applicant Totals	6032028.67	6518367.00