

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: 0339 Evergreen Elem 15 Flathead

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	139.00	783,883	213,696	212,599
2016	139.00	875,868	216,776	215,539
2017	0.00	0	221,210	219,959

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 91,985

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 5,639

Per-Student amount for FY 2016 6,301

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 91,985

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 1,759

Total Approved Exception and Allowable Reduction for expenditures 1,759

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: 0339 Evergreen Elem 15 Flathead

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	139.00	783,883	294,881	489,002
2016	139.00	875,868	277,143	598,725

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 109,722
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 3,518
Per-Student amount for FY 2016 4,307
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 109,722
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 1,759
Total Approved Exception and Allowable Reduction for expenditures 1,759
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: Evergreen Elem 0339

Helena Flats Elem 0320

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 73.00

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	77349.20	74687.49
2XX Personal Services - Employee Benefits	12057.89	11839.23
6XX Supplies and Materials	2773.73	1297.65
810 Dues and Fees	150.00	0.00
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	13144.00	3074.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12618.32	12461.45
15 Miscellaneous Programs Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	601.61	0.00
3XX Purchased Professional and Technical Services	0.00	150.00
5XX Other Purchased Services	0.00	300.00
6XX Supplies and Materials	0.00	2660.00
27XX Student Transportation Services		
5XX Other Purchased Services	209.39	0.00
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District/Coop Totals	118904.14	106469.82

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

Evergreen Elem 0339

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 2137.00

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	301519.81	276696.65
2XX Personal Services - Employee Benefits	38241.74	39333.43
5XX Other Purchased Services	751.27	932.90
6XX Supplies and Materials	14426.63	10717.84
21XX Support Services - Students		
1XX Personal Services - Salaries	82450.02	93666.41
2XX Personal Services - Employee Benefits	11326.17	20572.33
5XX Other Purchased Services	511.31	547.15
6XX Supplies and Materials	1670.31	8476.33
810 Dues and Fees	0.00	450.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	8031.73	8276.15
2XX Personal Services - Employee Benefits	985.36	988.74
5XX Other Purchased Services	253.89	1440.87
6XX Supplies and Materials	1471.36	1586.28
810 Dues and Fees	0.00	1110.00
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	20797.20	69526.03
2XX Personal Services - Employee Benefits	5711.66	12164.30
5XX Other Purchased Services	10033.00	0.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	68464.94	154663.06
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	17273.39	5239.14

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Expenditures For Special Education by Line Item

24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	4664.59	10044.15
25XX	Support Services - Business		
2XX	Personal Services - Employee Benefits	1817.17	0.00
82	Interlocal Agreement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	24317.24	24836.09
2XX	Personal Services - Employee Benefits	6185.79	4737.65
3XX	Purchased Professional and Technical Services	4012.00	0.00
6XX	Supplies and Materials	2798.66	7256.70
21XX	Support Services - Students		
1XX	Personal Services - Salaries	7668.60	4467.12
2XX	Personal Services - Employee Benefits	1758.67	700.23
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	16304.36	8731.31
2XX	Personal Services - Employee Benefits	2000.23	2237.14
25XX	Support Services - Business		
1XX	Personal Services - Salaries	9480.55	0.00
2XX	Personal Services - Employee Benefits	51.39	0.00
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	District/Coop Totals	664979.04	769398.00
	Applicant Totals	783883.18	875867.82