

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: 0965 Billings Elem 56 Yellowstone**

**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	1,751.00	15,087,056	3,693,068	3,674,790
2016	1,808.00	16,509,326	3,688,387	3,668,277
2017	0.00	0	3,923,057	3,901,368

**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 1,422,270

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 8,616

Per-Student amount for FY 2016 9,131

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 1,422,270

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 3,126

Total Approved Exception and Allowable Reduction for expenditures 3,126

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: 0965 Billings Elem 56 Yellowstone**

**Local Funds**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	1,751.00	15,087,056	5,116,540	9,970,516
2016	1,808.00	16,509,326	4,915,012	11,594,314

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

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 1,623,798  
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 5,694

Per-Student amount for FY 2016 6,413

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 1,623,798

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 3,126

Total Approved Exception and Allowable Reduction for expenditures 3,126

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: Billings Elem 0965**

**Billings Elem 0965**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 83172.50

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	4197122.79	4746619.10
2XX Personal Services - Employee Benefits	766183.84	1077075.07
3XX Purchased Professional and Technical Services	0.00	154.16
5XX Other Purchased Services	1426.96	644.32
6XX Supplies and Materials	17929.60	15712.31
810 Dues and Fees	0.00	42.85
8XX Other Expenditures	179.08	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	1957146.96	1883560.40
2XX Personal Services - Employee Benefits	278782.46	275876.74
5XX Other Purchased Services	0.00	269.02
6XX Supplies and Materials	31174.81	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	167704.52	168030.93
2XX Personal Services - Employee Benefits	21338.55	21699.58
5XX Other Purchased Services	1125.60	1208.44
6XX Supplies and Materials	0.00	70.89
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	492866.37	446307.24
2XX Personal Services - Employee Benefits	225315.04	202361.35
5XX Other Purchased Services	39500.03	41476.36

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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	836691.32		1251000.00
2XX	Personal Services - Employee Benefits	248655.68		0.00
14	Retirement Fund			
280	Special Education - Local and State			
1XXX	Instruction			
2XX	Personal Services - Employee Benefits	889265.50		1064038.04
21XX	Support Services - Students			
2XX	Personal Services - Employee Benefits	352695.33		342316.18
24XX	Support Services - School Administration			
2XX	Personal Services - Employee Benefits	29526.32		29810.38
27XX	Student Transportation Services			
2XX	Personal Services - Employee Benefits	86774.82		79179.40
	District/Coop Totals	10641405.58		11647452.76

**Billings H S 0966**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 33373.00

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	2459481.46	2351472.94
2XX	Personal Services - Employee Benefits	493231.55	470029.80
3XX	Purchased Professional and Technical Services	79.00	0.00
4XX	Purchased Property Services	17.90	207.54
5XX	Other Purchased Services	11843.16	13613.52
6XX	Supplies and Materials	12380.79	8892.92
21XX	Support Services - Students		
1XX	Personal Services - Salaries	451490.17	447074.47
2XX	Personal Services - Employee Benefits	61987.32	67715.21
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	164478.98	162192.87

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**Expenditures For Special Education by Line Item**

2XX	Personal Services - Employee Benefits	31380.01	30511.16
5XX	Other Purchased Services	554.40	637.23
6XX	Supplies and Materials	0.00	31.66
26XX	Operation and Maintenance of Plant Services		
6XX	Supplies and Materials	0.00	5.90
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	118610.21	209978.21
2XX	Personal Services - Employee Benefits	50043.96	76094.00
5XX	Other Purchased Services	16659.57	17034.76
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	298778.00
2XX	Personal Services - Employee Benefits	0.00	89245.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	441536.88	472346.46
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	81053.49	79680.77
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	29527.99	28907.16
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	21293.42	37423.80
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	District/Coop Totals	4445650.26	4861873.38
	Applicant Totals	15087055.84	16509326.14