

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: 0400 Browning Elem 18 Glacier**

**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	199.00	1,414,755	506,032	503,471
2016	236.00	1,726,851	490,795	488,092
2017	0.00	0	527,996	525,052

**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 312,096

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 7,109

Per-Student amount for FY 2016 7,317

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 312,096

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 0

Total Approved Exception and Allowable Reduction for expenditures 0

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: 0400      Browning Elem      18      Glacier**

**Local Funds**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	199.00	1,414,755	572,486	842,269
2016	236.00	1,726,851	530,989	1,195,863

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

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 353,593

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 4,233

Per-Student amount for FY 2016 5,067

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 353,593

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 0

Total Approved Exception and Allowable Reduction for expenditures 0

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: Browning Elem 0400**

**Browning Elem 0400**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 12631.50

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	714831.60	844678.45
2XX Personal Services - Employee Benefits	181932.96	232141.32
21XX Support Services - Students		
1XX Personal Services - Salaries	51388.64	154143.57
2XX Personal Services - Employee Benefits	15288.88	31987.48
24XX Support Services - School Administration		
1XX Personal Services - Salaries	15043.42	0.00
2XX Personal Services - Employee Benefits	2103.18	0.00
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	22907.64	39165.04
2XX Personal Services - Employee Benefits	8228.96	7960.29
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	123471.74	144613.36
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	16936.26	25973.28
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	9376.20	8739.62
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3690.47	6336.76
District/Coop Totals	1165199.95	1495739.17

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**Expenditures For Special Education by Line Item**

**Browning H S      0401**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 5848.50

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	142582.58	121229.37
2XX Personal Services - Employee Benefits	31669.83	31999.35
24XX Support Services - School Administration		
1XX Personal Services - Salaries	18625.33	17609.48
2XX Personal Services - Employee Benefits	2592.67	2176.05
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	15271.78	26110.18
2XX Personal Services - Employee Benefits	5486.07	5306.95
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	27741.56	19542.83
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3125.38	2913.22
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2460.19	4224.76
District/Coop Totals	249555.39	231112.19
Applicant Totals	1414755.34	1726851.36