

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: 0312 Columbia Falls 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	240.00	2,196,042	480,406	478,087
2016	237.00	2,291,092	493,890	491,215
2017	0.00	0	496,564	493,911

**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 95,049

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 9,150

Per-Student amount for FY 2016 9,667

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 95,049

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 6,825

Total Approved Exception and Allowable Reduction for expenditures 6,825

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: 0312      Columbia Falls Elem      15      Flathead**

**Local Funds**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	240.00	2,196,042	684,483	1,511,559
2016	237.00	2,291,092	729,751	1,561,341

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

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 49,782  
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 6,298  
Per-Student amount for FY 2016 6,588  
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 49,782  
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 6,825  
Total Approved Exception and Allowable Reduction for expenditures 6,825  
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: Columbia Falls Elem 0312**

**Columbia Falls Elem 0312**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 0.00

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	723040.48	725300.80
2XX Personal Services - Employee Benefits	187978.98	150111.59
21XX Support Services - Students		
1XX Personal Services - Salaries	278312.72	249057.90
2XX Personal Services - Employee Benefits	40469.24	46314.32
24XX Support Services - School Administration		
1XX Personal Services - Salaries	49579.01	51134.23
2XX Personal Services - Employee Benefits	5411.19	5058.00
5XX Other Purchased Services	1352.46	1351.63
27XX Student Transportation Services		
1XX Personal Services - Salaries	3067.42	570.63
2XX Personal Services - Employee Benefits	293.71	53.38
5XX Other Purchased Services	71.65	135.08
6XX Supplies and Materials	282.55	66.87
35XX Extracurricular - Athletics		
1XX Personal Services - Salaries	5336.04	5416.15
2XX Personal Services - Employee Benefits	38.49	45.42
5XX Other Purchased Services	1112.42	515.34
6XX Supplies and Materials	184.58	180.00
10 Transportation Fund		
280 Special Education - Local and State		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	4860.91	4948.44
2XX Personal Services - Employee Benefits	595.29	554.78

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**Expenditures For Special Education by Line Item**

27XX	Student Transportation Services		
1XX	Personal Services - Salaries	21581.53	20360.89
2XX	Personal Services - Employee Benefits	1915.09	2108.97
4XX	Purchased Property Services	635.16	448.12
5XX	Other Purchased Services	2085.09	2102.39
6XX	Supplies and Materials	6604.84	2704.76
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	52871.68
2XX	Personal Services - Employee Benefits	0.00	18231.69
5XX	Other Purchased Services	90562.55	140451.58
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	115339.70	123452.81
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	44683.87	40269.05
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	8890.88	9139.24
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	3870.81	3289.46
35XX	Extracurricular - Athletics		
2XX	Personal Services - Employee Benefits	873.51	901.42
District/Coop Totals		1599030.17	1657146.62

**Columbia Falls H S 0313**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 965.00

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	303412.66	267877.06
2XX	Personal Services - Employee Benefits	66263.06	64363.84

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**Expenditures For Special Education by Line Item**

4XX	Purchased Property Services	27.96	0.00
6XX	Supplies and Materials	881.39	564.68
21XX	Support Services - Students		
1XX	Personal Services - Salaries	32558.07	40833.33
2XX	Personal Services - Employee Benefits	6096.59	6825.87
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	55262.47	57497.57
2XX	Personal Services - Employee Benefits	5463.44	5121.10
5XX	Other Purchased Services	652.64	649.67
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1073.34	669.14
2XX	Personal Services - Employee Benefits	85.02	62.86
5XX	Other Purchased Services	113.35	61.00
6XX	Supplies and Materials	220.71	67.23
35XX	Extracurricular - Athletics		
1XX	Personal Services - Salaries	2628.21	2667.60
2XX	Personal Services - Employee Benefits	18.97	22.35
5XX	Other Purchased Services	1307.85	684.38
6XX	Supplies and Materials	100.58	60.00
10	Transportation Fund		
280	Special Education - Local and State		
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	4860.91	4948.34
2XX	Personal Services - Employee Benefits	595.33	554.77
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	5770.77	4718.91
2XX	Personal Services - Employee Benefits	515.19	489.05
4XX	Purchased Property Services	98.78	156.30
6XX	Supplies and Materials	1633.54	1248.03
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	53963.51
2XX	Personal Services - Employee Benefits	0.00	9431.15
14	Retirement Fund		
280	Special Education - Local and State		

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**Expenditures For Special Education by Line Item**

1XXX	Instruction		
2XX	Personal Services - Employee Benefits	48699.82	51718.35
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	5060.78	6495.38
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	9788.30	10136.49
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	1063.42	835.82
35XX	Extracurricular - Athletics		
2XX	Personal Services - Employee Benefits	430.27	440.45
District/Coop Totals		554683.42	593164.23

**East Glacier Park Elem 0404**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	442.00
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	33363.57	27824.09
2XX	Personal Services - Employee Benefits	148.23	122.79
21XX	Support Services - Students		
1XX	Personal Services - Salaries	575.24	3962.86
2XX	Personal Services - Employee Benefits	3.43	23.08
3XX	Purchased Professional and Technical Services	2284.74	3336.54
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	5703.48	4880.29
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	250.18	631.26
District/Coop Totals		42328.87	40780.91
Applicant Totals		2196042.46	2291091.76