

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: 9694 E. Yellowstone Spec. Ser Coop 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	373.00	2,414,437	660,212	657,101
2016	362.00	2,484,049	647,672	644,343
2017	0.00	0	680,859	677,308

**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 69,612

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 6,473

Per-Student amount for FY 2016 6,862

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 69,612

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 1,486

Total Approved Exception and Allowable Reduction for expenditures 1,486

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: 9694      E. Yellowstone Spec. Ser Coop      56      Yellowstone**

**Local Funds**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	1373.00	2,414,437	900,049	1,514,388
2016	1362.00	2,484,049	881,818	1,602,230

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

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 87,842  
 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 4,060  
 Per-Student amount for FY 2016 4,426  
 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	87,842
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016	1,486
Total Approved Exception and Allowable Reduction for expenditures	1,486

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: E. Yellowstone Spec. Ser Coop 9694**

**Spring Creek Elem 0020**

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

0.00 0.00

District/Coop Totals 0.00 0.00

**Hysham K-12 Schools 0923**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 1333.00

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 34984.66 37711.38

2XX Personal Services - Employee Benefits 18255.98 19184.00

5XX Other Purchased Services 0.00 244.08

6XX Supplies and Materials 769.90 33.84

14 Retirement Fund

280 Special Education - Local and State

1XXX Instruction

2XX Personal Services - Employee Benefits 5858.75 6132.01

15 Miscellaneous Programs Fund

280 Special Education - Local and State

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

1XXX	Instruction		
1XX	Personal Services - Salaries	5869.30	0.00
2XX	Personal Services - Employee Benefits	3376.70	0.00
District/Coop Totals		69115.29	63305.31

**Lockwood Elem 0967**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 968.00

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	406845.34	429716.35
2XX	Personal Services - Employee Benefits	67360.12	69369.82
6XX	Supplies and Materials	7379.93	2546.71
21XX	Support Services - Students		
1XX	Personal Services - Salaries	34514.99	35478.76
2XX	Personal Services - Employee Benefits	6029.33	8318.25
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	5200.00	0.00
5XX	Other Purchased Services	11184.87	11975.40
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
5XX	Other Purchased Services	106883.92	91876.00
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	74380.40	92853.20
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	5521.13	5599.13
	District/Coop Totals	725300.03	747733.62

**Custer K-12 Schools 0975**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 242.00

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	10906.51	13414.70
2XX	Personal Services - Employee Benefits	3228.91	7556.21
3XX	Purchased Professional and Technical Services	1862.94	1200.56
5XX	Other Purchased Services	1122.12	350.00
6XX	Supplies and Materials	1015.04	4348.60
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	2266.43	2173.68
	District/Coop Totals	20401.95	29043.75

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**Expenditures For Special Education by Line Item**

**Huntley Project K-12 Schools 0983**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 7101.50

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	374294.00	438699.00
2XX Personal Services - Employee Benefits	57275.00	74029.00
5XX Other Purchased Services	212.00	138.00
6XX Supplies and Materials	3581.00	5326.00
810 Dues and Fees	0.00	180.00
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	42699.00	46665.00
2XX Personal Services - Employee Benefits	5373.00	4838.00
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	104720.00	103975.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	67595.00	70813.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	3752.00	4846.00
District/Coop Totals	659501.00	749509.00

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**Expenditures For Special Education by Line Item**

**Shepherd Elem 0985**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 6231.00

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	249496.40	173927.46
2XX Personal Services - Employee Benefits	40336.29	24898.55
6XX Supplies and Materials	1920.69	161.12
21XX Support Services - Students		
1XX Personal Services - Salaries	29077.82	27325.76
2XX Personal Services - Employee Benefits	5339.13	5609.28
3XX Purchased Professional and Technical Services	7990.51	16164.00
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	20662.58	21021.71
2XX Personal Services - Employee Benefits	2443.87	3022.57
6XX Supplies and Materials	2426.25	115.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	38703.16	26886.07
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	4645.31	4310.30
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	2890.06	3019.38
	405932.07	306461.20
District/Coop Totals	405932.07	306461.20

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**Expenditures For Special Education by Line Item**

**Shepherd H S      0986**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 448.50

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	78891.61	111580.21
2XX Personal Services - Employee Benefits	6087.34	10966.66
6XX Supplies and Materials	27.39	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	14178.85	14731.44
2XX Personal Services - Employee Benefits	73.28	94.84
3XX Purchased Professional and Technical Services	7990.51	0.00
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
6XX Supplies and Materials	206.25	0.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	13605.17	18047.68
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2333.76	2438.10
District/Coop Totals	123394.16	157858.93

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**Expenditures For Special Education by Line Item**

**Pioneer Elem 0987**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 288.50

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	13527.25	11827.25
2XX Personal Services - Employee Benefits	71.81	81.04
6XX Supplies and Materials	0.00	2358.59
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	3855.50
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	6135.00	5514.48
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2029.64	1767.73
	21763.70	25404.59
District/Coop Totals		

**E. Yellowstone Spec. Ser Coop 9694**

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
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	2.40

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**Expenditures For Special Education by Line Item**

21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	46841.26	51537.74
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	3.27	0.00
82	Interlocal Agreement Fund		
280	Special Education - Local and State		
21XX	Support Services - Students		
1XX	Personal Services - Salaries	291409.46	317937.92
2XX	Personal Services - Employee Benefits	48243.37	35224.08
8XX	Other Expenditures	0.00	30.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	2517.01	0.00
2XX	Personal Services - Employee Benefits	14.35	0.00
		<hr/>	
	District/Coop Totals	389028.72	404732.14
	Applicant Totals	2414436.92	2484048.54