

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: 0172 Miles City Elem 09 Custer

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 | 193.00 | 1,346,871 | 363,488 | 361,766 |
| 2016 | 207.00 | 1,390,713 | 365,362 | 363,451 |
| 2017 | 0.00 | 0 | 384,518 | 382,481 |

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 43,842

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 6,979

Per-Student amount for FY 2016 6,718

Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? NO

(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 43,842

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 843

Total Approved Exception and Allowable Reduction for expenditures 843

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: 0172 Miles City Elem 09 Custer

Local Funds

APPLICANT TOTALS

| Fiscal Years | Child Count | Expenditures - State / Local Funds | State Allowable Cost Funds | Local Fund Expenditures |
|--------------|-------------|------------------------------------|----------------------------|-------------------------|
| 2015 | 193.00 | 1,346,871 | 442,908 | 903,963 |
| 2016 | 207.00 | 1,390,713 | 459,401 | 931,312 |

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 27,349
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 4,684
Per-Student amount for FY 2016 4,499
Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? NO
(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 | 27,349 |
| Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 | 843 |
| Total Approved Exception and Allowable Reduction for expenditures | 843 |

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: Miles City Elem 0172

Miles City Elem 0172

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 5954.00

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 | 526178.95 | 476835.93 |
| 2XX Personal Services - Employee Benefits | 36964.61 | 35809.34 |
| 4XX Purchased Property Services | 85.00 | 0.00 |
| 6XX Supplies and Materials | 7721.29 | 11439.01 |
| 21XX Support Services - Students | | |
| 1XX Personal Services - Salaries | 105885.14 | 121871.74 |
| 2XX Personal Services - Employee Benefits | 23292.62 | 27031.37 |
| 3XX Purchased Professional and Technical Services | 11313.00 | 10840.00 |
| 5XX Other Purchased Services | 215.00 | 165.00 |
| 6XX Supplies and Materials | 1343.94 | 1127.47 |
| 24XX Support Services - School Administration | | |
| 1XX Personal Services - Salaries | 47718.00 | 66989.67 |
| 2XX Personal Services - Employee Benefits | 6544.04 | 7602.57 |
| 4XX Purchased Property Services | 603.88 | 438.39 |
| 5XX Other Purchased Services | 361.22 | 448.99 |
| 6XX Supplies and Materials | 432.55 | 358.78 |
| 26XX Operation and Maintenance of Plant Services | | |
| 4XX Purchased Property Services | 3863.70 | 3948.47 |
| 5XX Other Purchased Services | 3600.00 | 3600.00 |
| 10 Transportation Fund | | |
| 280 Special Education - Local and State | | |
| 27XX Student Transportation Services | | |
| 1XX Personal Services - Salaries | 14223.98 | 14301.60 |
| 2XX Personal Services - Employee Benefits | 1763.66 | 1715.58 |
| 3XX Purchased Professional and Technical Services | 0.00 | 40.00 |

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Expenditures For Special Education by Line Item

| | | | |
|---|---------------------------------------|-----------|-----------|
| 4XX | Purchased Property Services | 4967.93 | 10068.83 |
| 5XX | Other Purchased Services | 2582.59 | 3037.65 |
| 6XX | Supplies and Materials | 4284.46 | 3016.70 |
| 14 Retirement Fund | | | |
| 280 Special Education - Local and State | | | |
| 1XXX Instruction | | | |
| 2XX | Personal Services - Employee Benefits | 92883.48 | 77374.61 |
| 21XX Support Services - Students | | | |
| 2XX | Personal Services - Employee Benefits | 14948.78 | 17143.91 |
| 24XX Support Services - School Administration | | | |
| 2XX | Personal Services - Employee Benefits | 7713.35 | 14294.40 |
| 27XX Student Transportation Services | | | |
| 2XX | Personal Services - Employee Benefits | 449.63 | 819.47 |
| | | | |
| District/Coop Totals | | 919940.80 | 910319.48 |

Custer County H S 0192

| | |
|--|---------|
| PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: | 3561.00 |
| 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 | 214919.83 | 232128.62 |
| 2XX | Personal Services - Employee Benefits | 20744.73 | 23834.27 |
| 4XX | Purchased Property Services | 390.80 | 927.00 |
| 5XX | Other Purchased Services | 0.00 | 1490.32 |
| 6XX | Supplies and Materials | 6840.28 | 2295.88 |
| 21XX Support Services - Students | | | |
| 1XX | Personal Services - Salaries | 70590.06 | 79634.86 |
| 2XX | Personal Services - Employee Benefits | 15635.55 | 18046.50 |
| 3XX | Purchased Professional and Technical Services | 4484.00 | 6759.35 |
| 6XX | Supplies and Materials | 469.70 | 398.19 |
| 24XX Support Services - School Administration | | | |
| 1XX | Personal Services - Salaries | 31812.00 | 44659.75 |
| 2XX | Personal Services - Employee Benefits | 4513.81 | 5661.42 |

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Expenditures For Special Education by Line Item

| | | | |
|------|---|------------|------------|
| 4XX | Purchased Property Services | 1158.60 | 495.22 |
| 5XX | Other Purchased Services | 184.19 | 274.92 |
| 6XX | Supplies and Materials | 369.95 | 420.60 |
| 26XX | Operation and Maintenance of Plant Services | | |
| 4XX | Purchased Property Services | 2945.40 | 2605.62 |
| 5XX | Other Purchased Services | 2400.00 | 2400.00 |
| 14 | Retirement Fund | | |
| 280 | Special Education - Local and State | | |
| 1XXX | Instruction | | |
| 2XX | Personal Services - Employee Benefits | 34363.06 | 37657.66 |
| 21XX | Support Services - Students | | |
| 2XX | Personal Services - Employee Benefits | 9966.02 | 11173.29 |
| 24XX | Support Services - School Administration | | |
| 2XX | Personal Services - Employee Benefits | 5142.07 | 9529.66 |
| | | <hr/> | |
| | District/Coop Totals | 426930.05 | 480393.13 |
| | Applicant Totals | 1346870.85 | 1390712.61 |