

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: 0584 Missoula H S 32 Missoula

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	1,086.00	12,662,998	1,985,940	1,975,861
2016	1,145.00	13,205,423	1,997,476	1,986,266
2017	0.00	0	2,112,020	2,100,076

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 542,425

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 11,660

Per-Student amount for FY 2016 11,533

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 542,425

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 8,653

Total Approved Exception and Allowable Reduction for expenditures 8,653

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: 0584 Missoula H S 32 Missoula

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	1,086.00	12,662,998	3,202,698	9,460,300
2016	1,145.00	13,205,423	3,435,596	9,769,827

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 309,528
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 8,711
Per-Student amount for FY 2016 8,533

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 309,528

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 8,653

Total Approved Exception and Allowable Reduction for expenditures 8,653

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: Missoula H S 0584

Missoula Elem 0583

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 32083.00

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	3671800.77	3738919.40
2XX Personal Services - Employee Benefits	874951.47	951070.30
3XX Purchased Professional and Technical Services	5308.82	1050.00
4XX Purchased Property Services	324.00	0.00
5XX Other Purchased Services	11265.38	7851.44
6XX Supplies and Materials	25184.78	34819.86
21XX Support Services - Students		
1XX Personal Services - Salaries	1404982.83	1350093.55
2XX Personal Services - Employee Benefits	214888.64	209118.29
3XX Purchased Professional and Technical Services	195133.63	211933.81
5XX Other Purchased Services	5081.73	12309.61
6XX Supplies and Materials	7478.46	4073.76
24XX Support Services - School Administration		
1XX Personal Services - Salaries	103962.60	133043.67
2XX Personal Services - Employee Benefits	13110.91	14190.20
5XX Other Purchased Services	1429.89	1288.30
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	1609377.96	1690109.77
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	689372.56	666919.20

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Expenditures For Special Education by Line Item

21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	223718.64	228535.71
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	16655.26	35654.51
District/Coop Totals		9074028.33	9290981.38

Missoula H S 0584

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	24822.00
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	1359660.81	1505593.73
2XX	Personal Services - Employee Benefits	395082.39	293899.96
3XX	Purchased Professional and Technical Services	6106.25	12644.08
4XX	Purchased Property Services	134.99	0.00
5XX	Other Purchased Services	18894.98	23296.47
6XX	Supplies and Materials	29623.12	32897.08
21XX	Support Services - Students		
1XX	Personal Services - Salaries	481913.07	488585.08
2XX	Personal Services - Employee Benefits	79633.23	89034.53
3XX	Purchased Professional and Technical Services	28894.00	25148.00
5XX	Other Purchased Services	1463.80	1893.07
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	84426.32	82152.40
2XX	Personal Services - Employee Benefits	10378.54	9508.36
5XX	Other Purchased Services	3382.03	0.00
27XX	Student Transportation Services		
5XX	Other Purchased Services	0.00	1115.06

10 Transportation Fund

280 Special Education - Local and State

27XX	Student Transportation Services		
5XX	Other Purchased Services	510763.22	539065.56

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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	200000.00	280566.48
2XX	Personal Services - Employee Benefits	0.00	99791.13
21XX	Support Services - Students		
1XX	Personal Services - Salaries	0.00	10255.53
2XX	Personal Services - Employee Benefits	0.00	1558.71
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	0.00	6777.30
2XX	Personal Services - Employee Benefits	0.00	1050.85
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	274909.42	302180.28
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	90170.26	83617.23
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	13533.15	23811.05
	District/Coop Totals	3588969.58	3914441.94
	Applicant Totals	12662997.91	13205423.32