

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: 9700 Park County Coop 34 Park

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	227.00	1,874,173	446,400	444,192
2016	233.00	1,957,676	444,076	441,659
2017	0.00	0	459,614	457,106

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 83,503

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 8,256

Per-Student amount for FY 2016 8,402

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 83,503

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 2,163

Total Approved Exception and Allowable Reduction for expenditures 2,163

Does the Total Approved Exception offset the Expenditure Difference? YES

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

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)
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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: 9700 Park County Coop 34 Park

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	227.00	1,874,173	700,278	1,173,896
2016	233.00	1,957,676	681,774	1,275,902

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 102,006
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 5,171
Per-Student amount for FY 2016 5,476
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 102,006
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 2,163
Total Approved Exception and Allowable Reduction for expenditures 2,163
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: Park County Coop 9700

Livingston Elem 0612

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 7028.00

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	641774.02	775444.29
2XX Personal Services - Employee Benefits	138869.60	177826.56
3XX Purchased Professional and Technical Services	497.00	675.20
5XX Other Purchased Services	0.00	270.23
6XX Supplies and Materials	667.83	675.05
21XX Support Services - Students		
5XX Other Purchased Services	267.01	0.00
221X Improvement of Instruction Services		
6XX Supplies and Materials	512.44	132.47
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	3931.25	1393.75
5XX Other Purchased Services	3.70	1061.70
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	304.80
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	4366.50
6XX Supplies and Materials	1138.66	298.23
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	27246.92
2XX Personal Services - Employee Benefits	0.00	5422.90
3XX Purchased Professional and Technical Services	0.00	7337.35
5XX Other Purchased Services	19635.00	0.00
6XX Supplies and Materials	0.00	507.95

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

21XX	Support Services - Students		
6XX	Supplies and Materials	0.00	5714.50
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	104516.65	123677.89
221X	Improvement of Instruction Services		
2XX	Personal Services - Employee Benefits	8.23	0.00
District/Coop Totals		911821.39	1132356.29

Park H S 0613

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 1483.50

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	172998.72	153126.37
2XX	Personal Services - Employee Benefits	43191.25	46743.16
3XX	Purchased Professional and Technical Services	40.00	197.80
5XX	Other Purchased Services	7266.64	1365.95
6XX	Supplies and Materials	1454.12	244.87
21XX	Support Services - Students		
1XX	Personal Services - Salaries	12659.00	0.00
2XX	Personal Services - Employee Benefits	1335.86	0.00
5XX	Other Purchased Services	32.34	0.00
221X	Improvement of Instruction Services		
6XX	Supplies and Materials	5722.98	0.00
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	160.00	0.00
5XX	Other Purchased Services	2.46	511.48
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	26093.98	0.00
2XX	Personal Services - Employee Benefits	4677.90	0.00
5XX	Other Purchased Services	0.00	375.11

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

25XX	Support Services - Business		
1XX	Personal Services - Salaries	6843.01	0.00
2XX	Personal Services - Employee Benefits	1610.55	0.00
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	0.00	2861.14
6XX	Supplies and Materials	0.00	1116.01
27XX	Student Transportation Services		
5XX	Other Purchased Services	28.23	0.00
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	64752.09	49630.53
2XX	Personal Services - Employee Benefits	19043.90	10816.07
4XX	Purchased Property Services	122.50	0.00
5XX	Other Purchased Services	1203.75	0.00
6XX	Supplies and Materials	8924.71	0.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	26908.57	24693.56
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	1942.95	0.00
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	4279.41	0.00
25XX	Support Services - Business		
2XX	Personal Services - Employee Benefits	1032.87	0.00
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	9692.69	7291.28
	District/Coop Totals	422020.48	298973.33

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Expenditures For Special Education by Line Item

Gardiner Elem 0614

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	60507.27	55169.66
2XX Personal Services - Employee Benefits	4128.99	4853.21
5XX Other Purchased Services	943.65	1324.25
6XX Supplies and Materials	852.10	316.96
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	9229.64	10253.37
	75661.65	71917.45
District/Coop Totals		

Cooke City Elem 0617

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

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	2015Value	2016Value
	0.00	0.00
	0.00	0.00
District/Coop Totals		

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Expenditures For Special Education by Line Item

Pine Creek Elem 0620

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

Springdale Elem 0635

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

District/Coop Totals

Gardiner H S 1191

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 169.50

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	35736.72	27670.92
2XX Personal Services - Employee Benefits	128.81	1416.28
5XX Other Purchased Services	125.00	1324.26

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Expenditures For Special Education by Line Item

6XX	Supplies and Materials	226.57	125.00
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14 Retirement Fund

280 Special Education - Local and State

1XXX Instruction

2XX	Personal Services - Employee Benefits	5897.72	3739.74
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District/Coop Totals		42114.82	34276.20
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Arrowhead Elem 1215

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	33532.68	38518.12
2XX	Personal Services - Employee Benefits	3957.56	5062.06
5XX	Other Purchased Services	235.20	458.55
6XX	Supplies and Materials	197.10	627.91

14 Retirement Fund

280 Special Education - Local and State

1XXX Instruction

2XX	Personal Services - Employee Benefits	5612.22	6452.36
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District/Coop Totals		43534.76	51119.00
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Shields Valley Elem 1227

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	741.00
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	51371.11	64741.46
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Expenditures For Special Education by Line Item

2XX	Personal Services - Employee Benefits	9134.27	11652.59
5XX	Other Purchased Services	574.92	29.90
6XX	Supplies and Materials	1632.47	2108.66
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	8210.64	10477.31
District/Coop Totals		70923.41	89009.92

Shields Valley H S 1228

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	32998.25	31934.93
2XX	Personal Services - Employee Benefits	2644.26	6827.83
5XX	Other Purchased Services	346.12	0.00
6XX	Supplies and Materials	0.00	1480.88
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	5403.80	4933.36
District/Coop Totals		41392.43	45177.00

Park County Coop 9700

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		

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Expenditures For Special Education by Line Item

1XXX	Instruction		
2XX	Personal Services - Employee Benefits	790.35	575.67
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	44501.07	28494.75
221X	Improvement of Instruction Services		
2XX	Personal Services - Employee Benefits	0.00	82.65
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	2798.50	4277.18
82	Interlocal Agreement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	6687.36	4530.50
2XX	Personal Services - Employee Benefits	528.87	301.67
5XX	Other Purchased Services	1080.00	600.00
6XX	Supplies and Materials	0.00	66.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	165499.08	139814.31
2XX	Personal Services - Employee Benefits	24942.01	23291.08
5XX	Other Purchased Services	292.32	465.93
6XX	Supplies and Materials	216.00	0.00
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	0.00	100.00
3XX	Purchased Professional and Technical Services	1171.25	0.00
5XX	Other Purchased Services	0.00	2082.60
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	16801.36	25799.99
2XX	Personal Services - Employee Benefits	856.94	3976.47
3XX	Purchased Professional and Technical Services	174.00	0.00
6XX	Supplies and Materials	365.17	388.07
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	District/Coop Totals	266704.28	234846.87
	Applicant Totals	1874173.22	1957676.06