

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: 9801 Roose-Valley Sp Ed Coop 43 Roosevelt

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	122.00	691,119	239,397	238,286
2016	125.00	699,105	239,121	237,898
2017	0.00	0	249,527	248,240

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 7,986

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 5,665

Per-Student amount for FY 2016 5,593

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 7,986

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 3,304

Total Approved Exception and Allowable Reduction for expenditures 3,304

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: 9801 Roose-Valley Sp Ed Coop 43 Roosevelt

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	122.00	691,119	331,850	359,269
2016	125.00	699,105	345,707	353,397

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 -5,871
Is the Expenditure Difference greater than or equal to zero?
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.) NO

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? NO
(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 2,945
Per-Student amount for FY 2016 2,827
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 -5,871
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 3,304
Total Approved Exception and Allowable Reduction for expenditures 3,304
Does the Total Approved Exception offset the Expenditure Difference? NO
(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: Roose-Valley Sp Ed Coop 9801

Frontier Elem 0774

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	36746.05	40125.74
2XX Personal Services - Employee Benefits	2727.01	337.04
3XX Purchased Professional and Technical Services	2512.13	0.00
6XX Supplies and Materials	3550.58	43.46
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	1496.52
2XX Personal Services - Employee Benefits	0.00	5.74
3XX Purchased Professional and Technical Services	0.00	2228.69
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	6468.60
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	0.00	247.51
	45535.77	50953.30
District/Coop Totals		

Culbertson Elem 0777

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 607.50

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		

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Expenditures For Special Education by Line Item

1XXX	Instruction		
1XX	Personal Services - Salaries	91943.77	84272.37
2XX	Personal Services - Employee Benefits	2392.09	2566.00
3XX	Purchased Professional and Technical Services	2574.00	0.00
5XX	Other Purchased Services	154.20	0.00
6XX	Supplies and Materials	2057.92	2862.83
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	14030.19	12343.96
District/Coop Totals		113152.17	102045.16

Culbertson H S 0778

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	25522.08	26390.52
2XX	Personal Services - Employee Benefits	407.33	378.33
5XX	Other Purchased Services	10.45	0.00
6XX	Supplies and Materials	21.48	0.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	4177.01	4349.67
District/Coop Totals		30138.35	31118.52

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

Brockton Elem 0782

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 955.50

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	24285.66	36407.26
2XX Personal Services - Employee Benefits	0.00	9516.00
3XX Purchased Professional and Technical Services	0.00	2062.37
4XX Purchased Property Services	0.00	119.70
5XX Other Purchased Services	0.00	57.00
6XX Supplies and Materials	3924.51	1718.94
810 Dues and Fees	0.00	159.90
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	1070.28
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5513.23	6002.28
District/Coop Totals	33723.40	57113.73

Brockton H S 0783

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 719.00

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	30334.81	7342.02
3XX Purchased Professional and Technical Services	0.00	532.22
8XX Other Expenditures	368.44	0.00

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Expenditures For Special Education by Line Item

26XX	Operation and Maintenance of Plant Services		
6XX	Supplies and Materials	0.00	78.76
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	4942.43	1483.56
District/Coop Totals		35645.68	9436.56

Bainville K-12 Schools 0785

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	96722.45	94367.09
2XX	Personal Services - Employee Benefits	6700.43	7688.30
5XX	Other Purchased Services	1506.79	1417.76
6XX	Supplies and Materials	4550.75	848.91
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	1603.82	462.00
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	15642.15	15093.43
2XX	Personal Services - Employee Benefits	2394.83	2049.36
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	15154.25	15288.85
District/Coop Totals		144275.47	137215.70

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Expenditures For Special Education by Line Item

Froid Elem 0786

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 671.50

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	16734.53	18800.00
2XX Personal Services - Employee Benefits	1041.04	89.05
6XX Supplies and Materials	5194.43	5463.95
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2189.93	3009.51
District/Coop Totals	25159.93	27362.51

Froid H S 0787

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 137.50

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	15354.43	3740.00
2XX Personal Services - Employee Benefits	72.67	17.87
6XX Supplies and Materials	945.54	533.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2913.87	603.47
District/Coop Totals	19286.51	4894.34

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

Frazer Elem 0927

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 1454.50

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	64910.03	88958.75
2XX Personal Services - Employee Benefits	406.47	472.52
3XX Purchased Professional and Technical Services	911.00	911.00
5XX Other Purchased Services	793.60	1063.97
6XX Supplies and Materials	3165.78	1230.48
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	12273.39	16468.01
	82460.27	109104.73
District/Coop Totals		

Frazer H S 0928

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 497.50

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	20154.89	43542.17
2XX Personal Services - Employee Benefits	126.23	231.32
6XX Supplies and Materials	488.20	0.00
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	4026.14	8032.50
		<hr/>	
	District/Coop Totals	24795.46	51805.99

Opheim K-12 Schools 0935

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	38.50
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	21387.84	15437.52
2XX	Personal Services - Employee Benefits	734.29	1608.92
3XX	Purchased Professional and Technical Services	2795.10	0.00
5XX	Other Purchased Services	372.19	0.00
6XX	Supplies and Materials	189.74	356.36
221X	Improvement of Instruction Services		
3XX	Purchased Professional and Technical Services	270.00	0.00
5XX	Other Purchased Services	169.80	237.31
23XX	Support Services - General Administration		
5XX	Other Purchased Services	89.36	229.46
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	3313.44	2485.70
		<hr/>	
	District/Coop Totals	29321.76	20355.27

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

Lustre Elem 0941

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 839.50

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	0.00	9359.85
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	46.29
	District/Coop Totals	9406.14

Roose-Valley Sp Ed Coop 9801

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
14 Retirement Fund		
280 Special Education - Local and State		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	2530.61	6800.93
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	3221.63	2019.02
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3219.36	2410.26
82 Interlocal Agreement Fund		
280 Special Education - Local and State		
21XX Support Services - Students		
1XX Personal Services - Salaries	13875.76	0.00
2XX Personal Services - Employee Benefits	9914.08	5459.18
3XX Purchased Professional and Technical Services	5996.34	0.00

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Expenditures For Special Education by Line Item

5XX	Other Purchased Services	1516.93	4700.06
6XX	Supplies and Materials	2666.68	1942.22
23XX	Support Services - General Administration		
5XX	Other Purchased Services	0.00	4205.53
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	21000.00	14000.00
2XX	Personal Services - Employee Benefits	18083.57	19838.60
3XX	Purchased Professional and Technical Services	0.00	4823.07
4XX	Purchased Property Services	1684.06	4010.66
5XX	Other Purchased Services	231.00	1553.44
6XX	Supplies and Materials	2809.39	696.46
25XX	Support Services - Business		
1XX	Personal Services - Salaries	20499.96	15200.00
2XX	Personal Services - Employee Benefits	374.42	633.40
	District/Coop Totals	107623.79	88292.83
	Applicant Totals	691118.56	699104.78