

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: 0334 Whitefish Elem 15 Flathead

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	155.00	1,791,833	331,234	329,432
2016	158.00	1,933,323	334,265	332,258
2017	0.00	0	357,156	354,995

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 141,490

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 11,560

Per-Student amount for FY 2016 12,236

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 141,490

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 1,428

Total Approved Exception and Allowable Reduction for expenditures 1,428

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: 0334 Whitefish Elem 15 Flathead

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	155.00	1,791,833	473,481	1,318,352
2016	158.00	1,933,323	538,210	1,395,113

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 76,761
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 8,506
Per-Student amount for FY 2016 8,830
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 76,761
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 1,428
Total Approved Exception and Allowable Reduction for expenditures 1,428
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: Whitefish Elem 0334

Whitefish Elem 0334

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 10316.50

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	589507.87	633870.78
2XX Personal Services - Employee Benefits	105260.52	115073.53
21XX Support Services - Students		
1XX Personal Services - Salaries	243622.93	240914.81
2XX Personal Services - Employee Benefits	26080.89	31690.30
24XX Support Services - School Administration		
1XX Personal Services - Salaries	64693.05	66702.50
2XX Personal Services - Employee Benefits	8529.82	8570.95
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	0.00	800.62
2XX Personal Services - Employee Benefits	0.00	3.95
5XX Other Purchased Services	198769.45	172623.12
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	40847.00	73666.00
2XX Personal Services - Employee Benefits	10032.80	16203.00
5XX Other Purchased Services	38563.29	69151.77
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	2906.00
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	98562.02	111855.14
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	50959.93	49335.31
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	10492.45	10889.20
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	0.00	132.74
District/Coop Totals		1485922.02	1604389.72

Whitefish H S 0335

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	1052.00
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	113520.78	101514.61
2XX	Personal Services - Employee Benefits	25255.25	21641.04
21XX	Support Services - Students		
1XX	Personal Services - Salaries	50081.13	41460.20
2XX	Personal Services - Employee Benefits	6724.51	10311.85
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	32382.10	33384.50
2XX	Personal Services - Employee Benefits	4265.10	4285.61
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	20910.45	10778.84
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	15000.00	47255.11
2XX	Personal Services - Employee Benefits	0.00	9618.89
5XX	Other Purchased Services	5531.00	14412.50

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Expenditures For Special Education by Line Item

14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	17997.96	22177.67
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	8997.47	6644.90
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	5245.00	5447.09
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	District/Coop Totals	305910.75	328932.81
	Applicant Totals	1791832.77	1933322.53