

Linda McCulloch, Superintendent  
Office of Public Instruction  
Division of Special Education  
PO Box 202501  
Helena, MT 59620-2501

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**

**\*\*\*Preliminary Maintenance of Effort Report \*\*\*  
(MOE for State FY 2010 IDEA, Part B Applications)**

Expenditure Comparison using the Trustees' Reports for State FYs 2007 and 2008  
Per-Student Calculated on the Child Count taken December 1, 2006 (FY 2007) and 2007(FY 2008)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2007 and 2008  
Allowable Reduction for State FY 2008 Calculated using Part B Allocations for State FYs 2008 and 2009

**PRIME APPLICANT: 0965 Billings Elem 56 Yellowstone**

**PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2009 by this amount: \$32,241**

For FY 2009, 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 2008 and FY 2009 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 shown below. [20 USC 1413(a)(2)(C)(i)]

**STATE AND LOCAL FUNDS**

**APPLICANT TOTALS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2007	1871	12,287,067	3,449,058	3,303,483	
2008	1782	13,279,931	3,536,660	3,394,633	45,575
2009			3,573,076	3,459,115	32,241

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract state and local expenditures for FY 2007 from state and local expenditures for FY 2008 992,864

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 THE ALLOWABLE REDUCTION FOR FY 2008?**

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 2007----- 6,567  
Per-student amount for FY 2008----- 7,452

Is the per-student amount for FY 2008 greater than or equal to the per-student amount for FY 2007? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

Linda McCulloch, Superintendent  
Office of Public Instruction  
Division of Special Education  
PO Box 202501  
Helena, MT 59620-2501

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**

**\*\*\*Preliminary Maintenance of Effort Report \*\*\*  
(MOE for State FY 2010 IDEA, Part B Applications)**

Expenditure Comparison using the Trustees' Reports for State FYs 2007 and 2008  
Per-Student Calculated on the Child Count taken December 1, 2006 (FY 2007) and 2007(FY 2008)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2007 and 2008  
Allowable Reduction for State FY 2008 Calculated using Part B Allocations for State FYs 2008 and 2009

**PRIME APPLICANT: 0965 Billings Elem 56 Yellowstone**

**PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2009 by this amount: \$32,241**

For FY 2009, 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 2008 and FY 2009 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 shown below. [20 USC 1413(a)(2)(C)(i)]

**APPLICANT TOTALS**

**LOCAL FUNDS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2007	1871	12,287,067	4,701,676	7,585,391	
2008	1782	13,279,931	4,867,850	8,412,081	45,575
2009					32,241

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract the local fund expenditures for FY 2007 from the local fund expenditures for FY 2008 826,690

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 THE ALLOWABLE REDUCTION FOR FY 2008?**

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 2007----- 4,054  
Per-student amount for FY 2008----- 4,721

Is the per-student amount for FY 2008 greater than or equal to the per-student amount for FY 2007? **YES**  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2007 and 2008

**PRIME APPLICANT: Billings Elem 0965**

PRC	Fund	Program	Function	Object	2007 Value	2008 Value	
<b>Billings Elem 0965</b>							
01	General Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	4053310.79	4348103.30	
			2XX	Personal Services - Employee Benefits	583223.03	686578.18	
			3XX	Purchased Professional and Technical Services	64.05	3800.60	
			4XX	Purchased Property Services	.00	63.30	
			5XX	Other Purchased Services	252.22	1075.79	
			6XX	Supplies and Materials	23220.60	24124.41	
			810	Dues and Fees	25.00	.00	
		21XX	Support Services - Students				
			1XX	Personal Services - Salaries	1876108.97	2015272.78	
			2XX	Personal Services - Employee Benefits	194896.37	228443.97	
			6XX	Supplies and Materials	.00	4919.94	
		221X	Improvement of Instruction Services				
			1XX	Personal Services - Salaries	172.50	105.00	
		24XX	Support Services - School Administration				
			1XX	Personal Services - Salaries	151923.21	143375.31	
			2XX	Personal Services - Employee Benefits	15849.04	14729.60	
		26XX	Operation and Maintenance of Plant Services				
			1XX	Personal Services - Salaries	212.96	.00	
			2XX	Personal Services - Employee Benefits	1.42	.00	
10	Transportation Fund						
	280	Special Education - Local and State					
		27XX	Student Transportation Services				
			1XX	Personal Services - Salaries	430640.54	483469.20	
			2XX	Personal Services - Employee Benefits	130841.52	161080.64	
			5XX	Other Purchased Services	35911.93	28187.00	
14	Retirement Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	657039.39	721935.35	
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	317075.01	345765.01	
		221X	Improvement of Instruction Services				
			2XX	Personal Services - Employee Benefits	28.57	17.68	
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	25162.28	.00	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	71324.83	81416.02	
<b>District/Coop Totals</b>					<b>8,567,284.23</b>	<b>9,292,463.08</b>	

**Billings H S 0966**

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2007 and 2008

**PRIME APPLICANT: Billings Elem 0965**

PRC	Fund	Program Function	Object	2007 Value	2008 Value	
<b>Billings H S 0966</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2166186.26	2268837.03
			2XX	Personal Services - Employee Benefits	319912.19	366002.27
			3XX	Purchased Professional and Technical Services	.00	6088.34
			5XX	Other Purchased Services	41112.04	38825.74
			6XX	Supplies and Materials	13796.68	13551.96
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	430755.68	478340.33
			2XX	Personal Services - Employee Benefits	48089.68	57942.26
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	159052.92	156682.44
			2XX	Personal Services - Employee Benefits	23082.85	22878.37
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	54993.95	61558.01
			2XX	Personal Services - Employee Benefits	18574.05	20812.76
			5XX	Other Purchased Services	30614.61	14019.17
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	353407.92	367984.13
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	51063.11	78245.85
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	.00	25629.77
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	9140.65	10069.52
<b>District/Coop Totals</b>				<b>3,719,782.59</b>	<b>3,987,467.95</b>	
<b>Prime Applicant Totals</b>				<b>12,287,066.82</b>	<b>13,279,931.03</b>	