

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: 0400 Browning Elem 18 Glacier

**PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2009 by this amount: \$3,589**

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	312	1,568,499	480,056	460,049	
2008	299	1,607,006	481,312	462,696	1,323
2009			485,443	469,873	3,589

*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 38,508

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----- 5,027
Per-student amount for FY 2008----- 5,375

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.)

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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	312	1,568,499	705,992	862,507	
2008	299	1,607,006	769,923	837,084	1,323
2009					3,589

*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 -25,423

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 THE ALLOWABLE REDUCTION FOR FY 2008?

Is the Expenditure Difference less than or equal to the Allowable Reduction?
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.) **NO**

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----- 2,764
Per-student amount for FY 2008----- 2,800

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: Browning Elem 0400

PRC	Fund	Program	Function	Object	2007 Value	2008 Value	
Browning Elem 0400							
01	General Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	626612.28	540486.78	
			2XX	Personal Services - Employee Benefits	144346.09	105461.28	
		21XX	Support Services - Students				
			1XX	Personal Services - Salaries	114642.52	163964.03	
			2XX	Personal Services - Employee Benefits	.00	24621.75	
		24XX	Support Services - School Administration				
			1XX	Personal Services - Salaries	.00	72218.25	
			2XX	Personal Services - Employee Benefits	.00	7407.53	
10	Transportation Fund						
	280	Special Education - Local and State					
		27XX	Student Transportation Services				
			1XX	Personal Services - Salaries	5822.15	11033.94	
			2XX	Personal Services - Employee Benefits	3472.92	7275.51	
14	Retirement Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	100576.31	103305.31	
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	3431.75	15017.15	
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	487.14	11345.36	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	875.35	.00	
District/Coop Totals					1,000,266.51	1,062,136.89	

Browning H S 0401

01	General Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	319885.77	349989.30	
			2XX	Personal Services - Employee Benefits	76594.51	65558.03	
		24XX	Support Services - School Administration				
			1XX	Personal Services - Salaries	51641.21	6663.04	
			2XX	Personal Services - Employee Benefits	9266.15	840.71	
10	Transportation Fund						
	280	Special Education - Local and State					
		27XX	Student Transportation Services				
			1XX	Personal Services - Salaries	3881.40	7355.96	
			2XX	Personal Services - Employee Benefits	2315.46	4850.34	
14	Retirement Fund						

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by Line Item

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

PRIME APPLICANT: Browning Elem 0400

PRC	Fund	Program Function	Object	2007 Value	2008 Value
Browning H S 0401					
14		Retirement Fund			
	280	Special Education - Local and State			
		1XXX Instruction			
		2XX Personal Services - Employee Benefits		58967.06	68734.82
	24XX	Support Services - School Administration			
		2XX Personal Services - Employee Benefits		8130.24	1046.78
	27XX	Student Transportation Services			
		2XX Personal Services - Employee Benefits		584.00	.00
		District/Coop Totals		<u>531,265.80</u>	<u>505,038.98</u>
East Glacier Park Elem 0404					
01		General Fund			
	280	Special Education - Local and State			
		1XXX Instruction			
		1XX Personal Services - Salaries		26778.99	31860.54
		2XX Personal Services - Employee Benefits		134.41	213.52
		3XX Purchased Professional and Technical Services		5754.56	2717.23
		810 Dues and Fees		30.00	.00
14		Retirement Fund			
	280	Special Education - Local and State			
		1XXX Instruction			
		2XX Personal Services - Employee Benefits		4268.60	5039.24
		District/Coop Totals		<u>36,966.56</u>	<u>39,830.53</u>
		Prime Applicant Totals		<u>1,568,498.87</u>	<u>1,607,006.40</u>