

Special Education Funding including Special Education Cooperatives

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INTRODUCTION

The purpose of this report is to provide historic revenues, expenditures and number of children served by special education, both in local districts and special education cooperatives between FY 2005 and FY 2019.

DISTRICT SPECIAL EDUCATION REVENUES

BUDGETED REVENUES FOR SPECIAL EDUCATION

State appropriations supporting special education include both general fund and federal special revenues for IDEA, Part B. The legislature approves the appropriation levels as part of HB 2, the general appropriation act. The following figure shows appropriations for special education between FY 2004 and FY 2021, including general fund and federal special revenues by biennium, and the percentage change in funding between biennia. For comparison purposes, the percentage change for inflationary increases calculated for basic education components and changes in the number of students referred to as the average number belonging (ANB) are shown. Total ANB and the ANB associated with special education are also shown.

Legislative Fiscal Division Education Subcommittee Special Education Appropriations									
	2005 Biennium	2007 Biennium	2009 Biennium	2011 Biennium	2013 Biennium	2015 Biennium	2017 Biennium	2019 Biennium	2021 Biennium
General Fund									
Base	\$67,808,112	\$69,735,510	\$76,976,142	\$80,827,134	\$80,725,688	\$83,192,130	\$87,359,532	\$85,783,932	\$86,583,848
Present Law Adjustment	2,017,168	3,071,624	1,720,436	2,467,528	2,568,894	102,532	0	1,235,010	0
New Proposal	1,500,000	5,047,277	3,385,054	0	0	1,615,296	0	0	435,094
Total General Fund	71,325,280	77,854,411	82,081,632	83,294,662	83,294,582	84,909,958	87,359,532	87,018,942	87,018,942
% Change		9.2%	5.4%	1.5%	0.0%	1.9%	2.9%	-0.4%	0.0%
Federal Special Revenue									
Base	34,336,916	55,412,352	64,723,650	70,527,746	64,681,148	74,311,606	74,645,964	72,801,108	63,152,100
Present Law Adjustment	26,394,675	18,470,481	7,988,508	1,750,000	7,000,000	2,358,394	0	1,000,000	1,500,000
New Proposal	0	0	0	73,416,112	0	0	0	0	0
Total Federal Special Revenue	60,731,591	73,882,833	72,712,158	145,693,858	71,681,148	76,670,000	74,645,964	73,801,108	64,652,100
% Change		21.7%	-1.6%	100.4%	-50.8%	7.0%	-2.6%	-1.1%	-12.4%
Total Funding									
Base	102,145,028	125,147,862	141,699,792	151,354,880	145,406,836	157,503,736	162,005,496	158,585,040	149,735,948
Present Law Adjustment	28,411,843	21,542,105	9,708,944	4,217,528	9,568,894	2,460,926	0	2,235,010	1,500,000
New Proposal	1,500,000	5,047,277	3,385,054	73,416,112	0	1,615,296	0	0	435,094
Total Special Education Appropriations	<u>\$132,056,871</u>	<u>\$151,737,244</u>	<u>\$154,793,790</u>	<u>\$228,988,520</u>	<u>\$154,975,730</u>	<u>\$161,579,958</u>	<u>\$162,005,496</u>	<u>\$160,820,050</u>	<u>\$151,671,042</u>
% Change		14.9%	2.0%	47.9%	-32.3%	4.3%	0.3%	-0.7%	-5.7%
Basic and per-ANB entitlement inflation %									
		4.3%	5.8%	6.0%	3.4%	3.0%	4.1%	2.4%	2.7%
Average Number Belonging (ANB)									
Total ANB	147,651	144,253	147,167	145,329	145,818	147,968	149,975	151,086	
Special Education ANB		0	17,523	16,641	16,335	16,932	17,954	19,265	
% Special Education ANB			11.9%	11.5%	11.2%	11.4%	12.0%	12.8%	

Base budget is made up of ongoing appropriations for consideration by the legislature. The budget base differs from total expenditures as appropriations designated one-time-only by the legislature are eliminated in the budget process. Present law appropriations are defined in statute as the level of funding needed under current law to maintain operations and services at the level authorized by the previous legislature. Items such as change for enrollment increases or decreases are included in present law. New proposals are defined as requests to provide new non-mandated services, change in the sources of funding, or change in program services.

General fund increases to special education appropriations have been made for present law adjustments in most of the biennia, with the 2017 and 2021 biennia being the exception. New proposals in the 2007 biennium and 2009 biennium for inflationary adjustments were the largest increases provided over the period.

As part of federal efforts to assist states during the Great Recession, Montana received an additional \$72.4 million in federal IDEA, Part B, Children with Disabilities funding. These additional revenues did not continue in subsequent biennia.

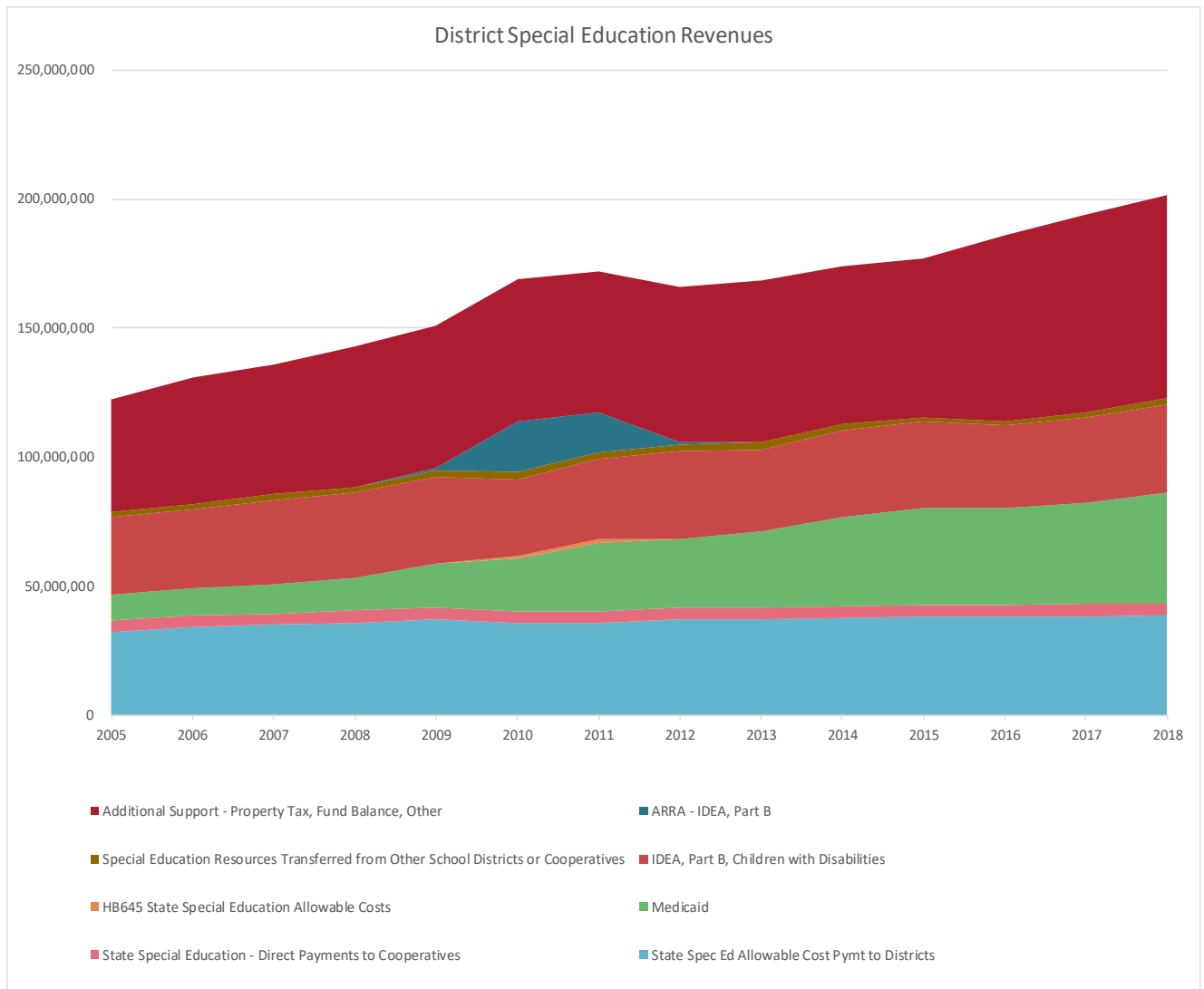
The average number belonging (ANB) shown as total is defined as current year ANB. Special education ANB are students identified as requiring special need services through the child count collection. These students constitute an enrollment rather than ANB.

DISTRICT SPECIAL EDUCATION REVENUES

Special education revenues at the district level include:

- **IDEA, Part B, Children with Disabilities** both ongoing and funding provided during the Great Recession and included in the American Recovery and Reinvestment Act (ARRA)
- **Medicaid** reimbursement for physical and occupational therapy, mental health services, and other miscellaneous reimbursements
- **Transfers from other school districts or cooperatives**
- **State special education funding** including the instructional block grant, related services block grant, reimbursement for disproportionate costs and administration and travel for cooperatives
- **Additional support**, is mostly derived from local property taxes. This is derived from the difference in annual expenditures and reported revenues

The following figure shows the district special education revenues between FY 2005 and FY 2019.



As reflected above, **additional support** and **Medicaid** have been increasing at a higher percentage over the period when compared to other funding sources. **Additional support** increased from \$43.8 million in FY 2005 to \$78.4 million in FY 2018, an increase of 79.0% between FY 2005 and FY 2018. **Medicaid** went from \$10.2 million to \$34.1 million between FY 2005 and FY 2018, an increase of 234.3% between the two periods. **State special education allowable cost payments** to districts and cooperatives have increased from \$36.4 million in FY 2005 to \$43.2 million in FY 2018 or 18.7% over the last 13 years. **Federal IDEA, Part B, Children with Disabilities** has gone from \$30.0 million in FY 2005 to \$34.1 million in FY 2018 an increase of 13.7% during the period.

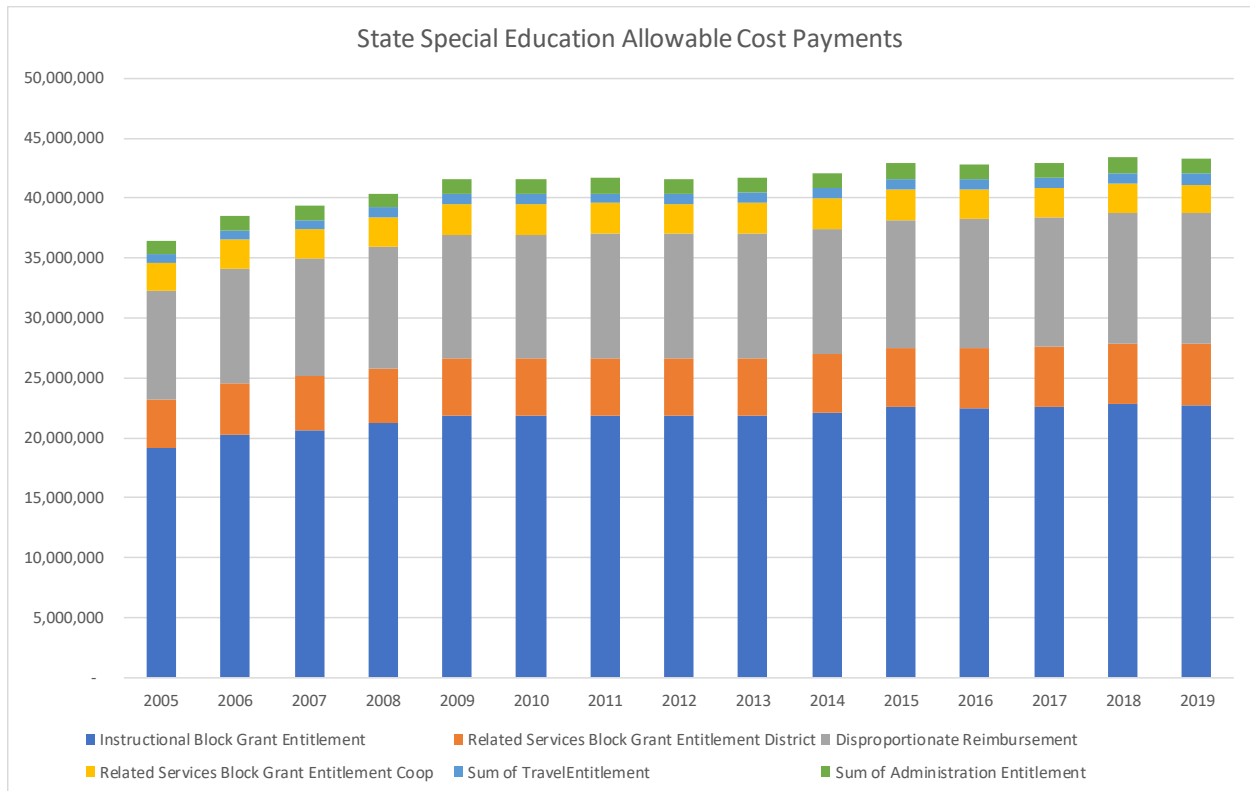
HB 645 funding was appropriated in the 2009 session and was added to funding from the ARRA.

State Special Education Allowable Cost Payments

As previously discussed, state special education allowable cost payments are made up of:

- Instructional block grants
- Related services block grants
- Reimbursement for disproportionate costs for high need children
- Administration costs for cooperatives
- Travel for cooperatives

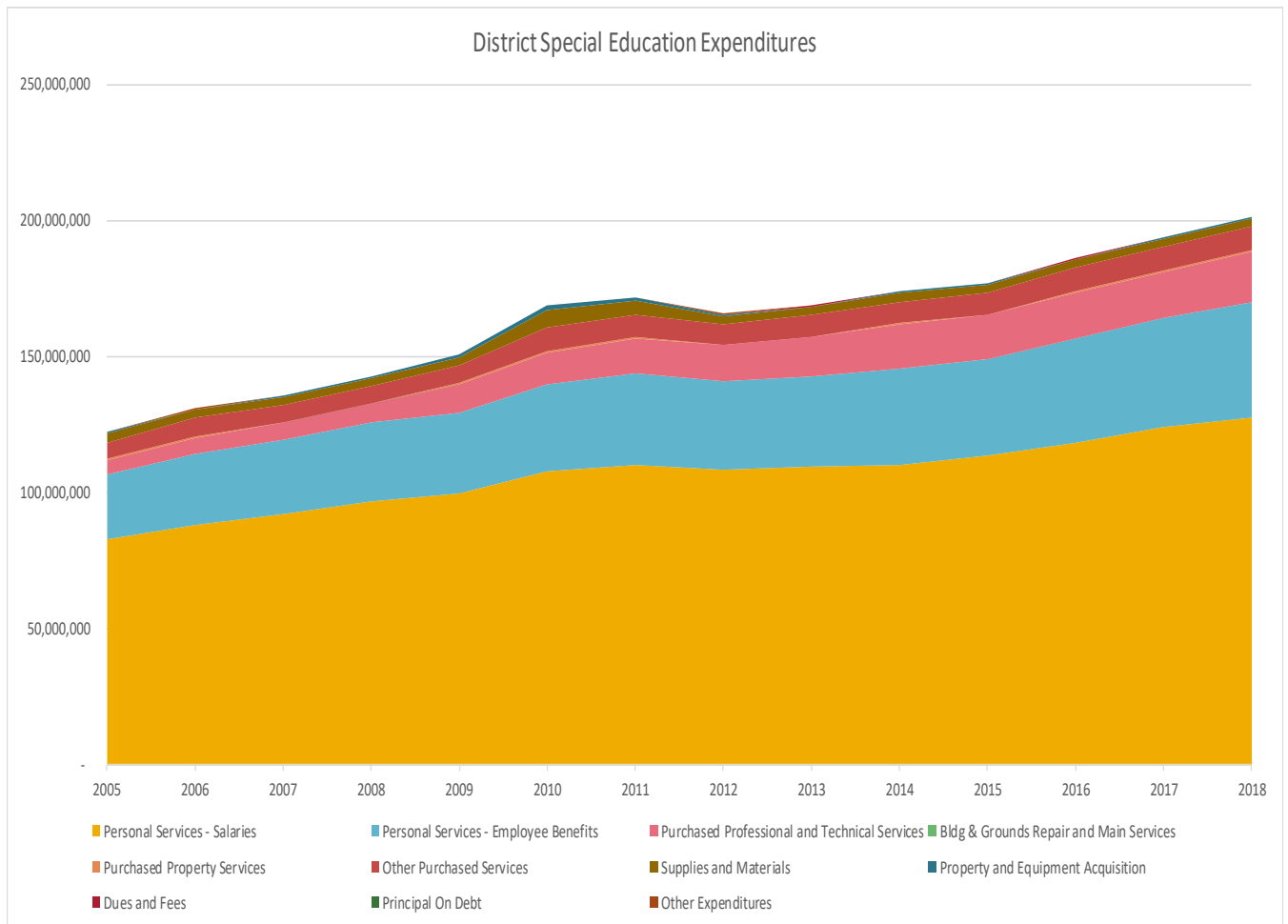
The following figure shows the revenues for each component between FY 2005 and FY 2019.



By statute, districts receive 52.5% of the state special education appropriation for the **instructional block grant**, 17.5% for the **related services block grant**, 25.0% for the **disproportionate share**, and 5.0% for cooperative **travel** and **administration**.

DISTRICT SPECIAL EDUCATION EXPENDITURES

District special education expenditures include salary and benefit costs for special education teachers, paraprofessionals that assist qualifying students in the classroom, physical, speech, and occupational therapists, mental health professionals, and other professionals. In addition, expenditures for contracted services and supplies and materials are also used to provide services for children with special education needs. The following figure shows district special education expenditures between FY 2005 and FY 2019.



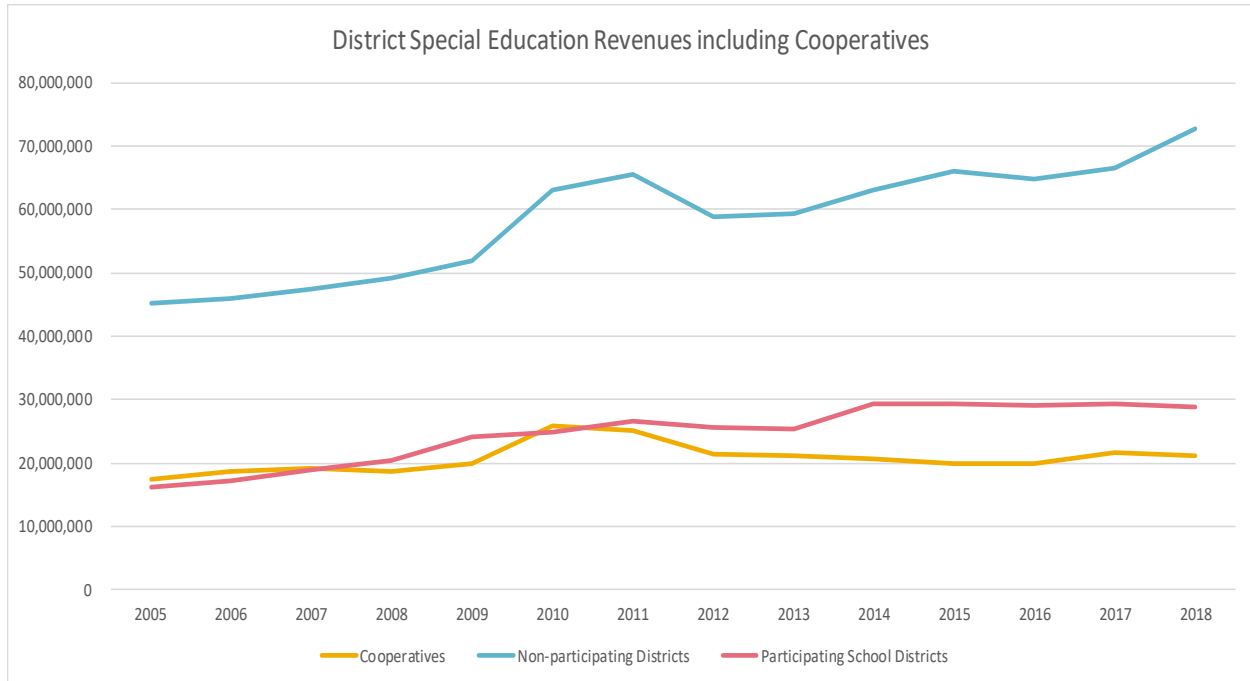
The highest costs for districts are **personal services** and **employee benefits**. These costs drive the increases in expenditures for special education, increasing from \$106.8 million in FY 2005 to \$170.0 million in FY 2018, an increase of 59.2% over the 13 - year period.

Special Education Cooperatives

As reflected above, costs for providing special education services require significant investment in personnel with specific training and expertise. In many small school districts, it is not cost effective to hire large numbers of professionals to serve the children requiring special education services. Statute allows districts to contract with one or more other school districts to establish a cooperative to perform any or all education administrative services, activities, and undertakings that the school district is authorized to perform. A number of school districts have contracted with cooperatives for special education services. Throughout Montana there are 21 cooperatives. The following chart shows the special education revenues provided to:

- **Local school districts that do not participate in special education cooperatives**, this includes the largest school districts that are able to provide special education services within their budgets

- Local school districts that participated in special education cooperatives
- Special education cooperatives



Special education revenues for **districts that do not participate in cooperatives** exceed the revenues for **participating school districts** and **cooperatives**. However, the differences vary by cooperative as reflected in the figures provided for each cooperative at the end of this report. Some cooperatives serve all the local school districts in their regions while others served only a portion.

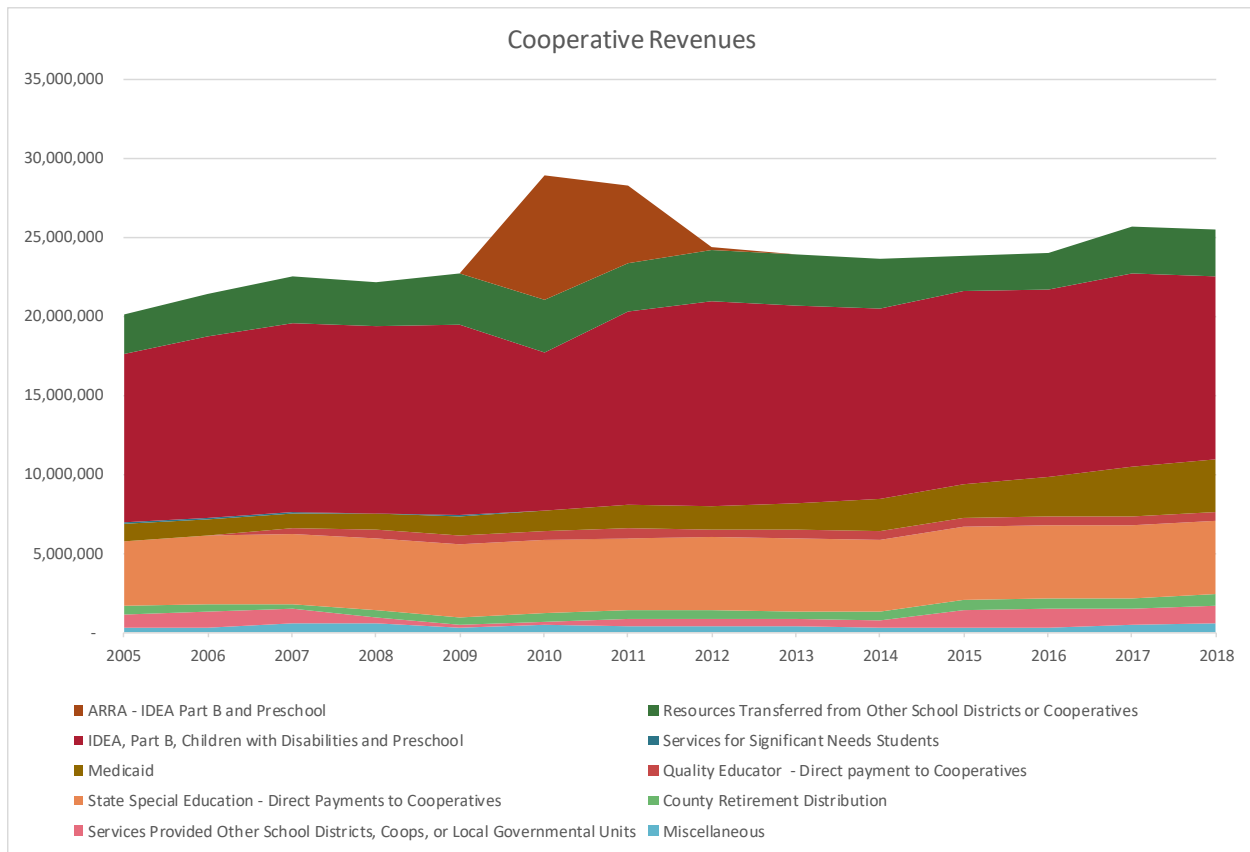
It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, transfers from other school districts, cooperatives, or local governments.

Cooperative Revenues

Revenues supporting special education services provided by the cooperatives include:

- Federal IDEA, Part B, Children with Disabilities and Preschool
- Medicaid
- State special education allowable cost payments for related services block grants, travel, and administration
- Additional funds transferred from the school districts served by the cooperatives
- Quality educator payments
- County retirement funds
- Miscellaneous funds

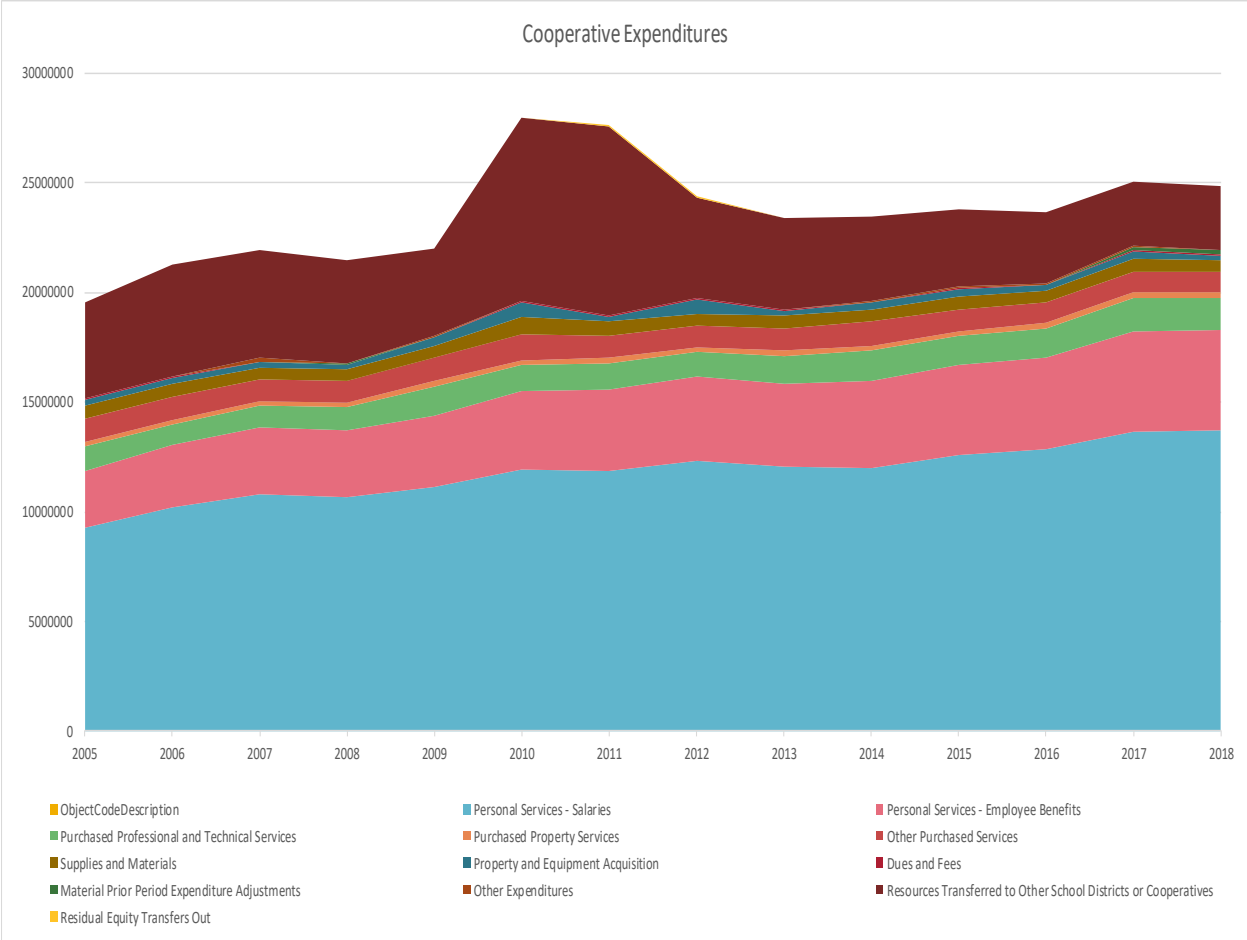
The following figure shows the revenues for all cooperatives between FY 2005 and FY 2018.



As shown, the largest revenue component for cooperatives is federal funding for **IDEA, Part B, Children with Disabilities and Preschool**, at 45.6% in FY 2018, followed by **state special education direct payments to cooperatives** at 18.2% in FY 2018. **Transfers from other school districts** made up 11.5% of revenues to the cooperatives in FY 2018 while **Medicaid** made up 13.0%.

Cooperative Expenditures

As with local school districts, spending for **personal services** and **benefits** is a large component of expenditures for cooperatives making up 73.4% of cooperative expenditures in FY 2018. The following figure shows the expenditures for special education cooperatives between FY 2005 and FY 2018.



Another significant expenditure is resources transferred to other local school districts or cooperatives at 10.7% of expenditures in FY 2018. As outlined in the LFD report on cooperative agreements, two cooperatives, Bear Paw Coop and Park County Coop, are required by contract to transfer any cooperative reserves back to the participating school districts. Other cooperatives do not have this specific requirement in their cooperative agreements, but a portion of these are also transferring funding to local school districts.

The next section of the report provides historic revenues and expenditures for each of the 21 cooperatives between FY 2005 and FY 2018.

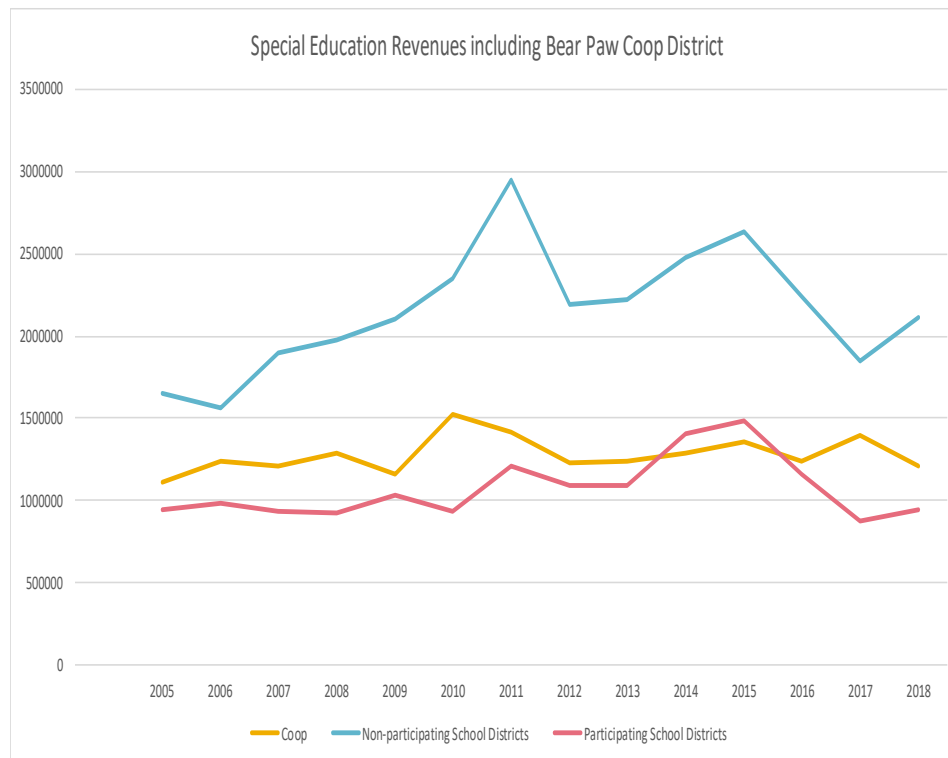
BEAR PAW COOPERATIVE

Bear Paw Cooperative serves school districts in Blaine, Chouteau, Hill, Liberty, Phillips, and Valley counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, of both school districts participating in the cooperative and those that have not chosen to participate.

Bear Paw Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	2,866	2,756	2,682	2,710	2,676	2,616	2,609	2,596	2,628	2,640	2,628	2,668	2,673	2,711
Non-participating	<u>2,615</u>	<u>2,522</u>	<u>2,542</u>	<u>2,608</u>	<u>2,546</u>	<u>2,512</u>	<u>2,548</u>	<u>2,493</u>	<u>2,514</u>	<u>2,488</u>	<u>2,520</u>	<u>2,437</u>	<u>2,470</u>	<u>2,401</u>
Total	<u>5,481</u>	<u>5,278</u>	<u>5,224</u>	<u>5,318</u>	<u>5,222</u>	<u>5,128</u>	<u>5,157</u>	<u>5,089</u>	<u>5,142</u>	<u>5,128</u>	<u>5,148</u>	<u>5,105</u>	<u>5,143</u>	<u>5,112</u>
% Change in Participating		-3.8%	-2.7%	1.0%	-1.3%	-2.2%	-0.3%	-0.5%	1.2%	0.5%	-0.5%	1.5%	0.2%	1.4%

Revenue comparison between participating school districts, non-participating school districts, and cooperatives.

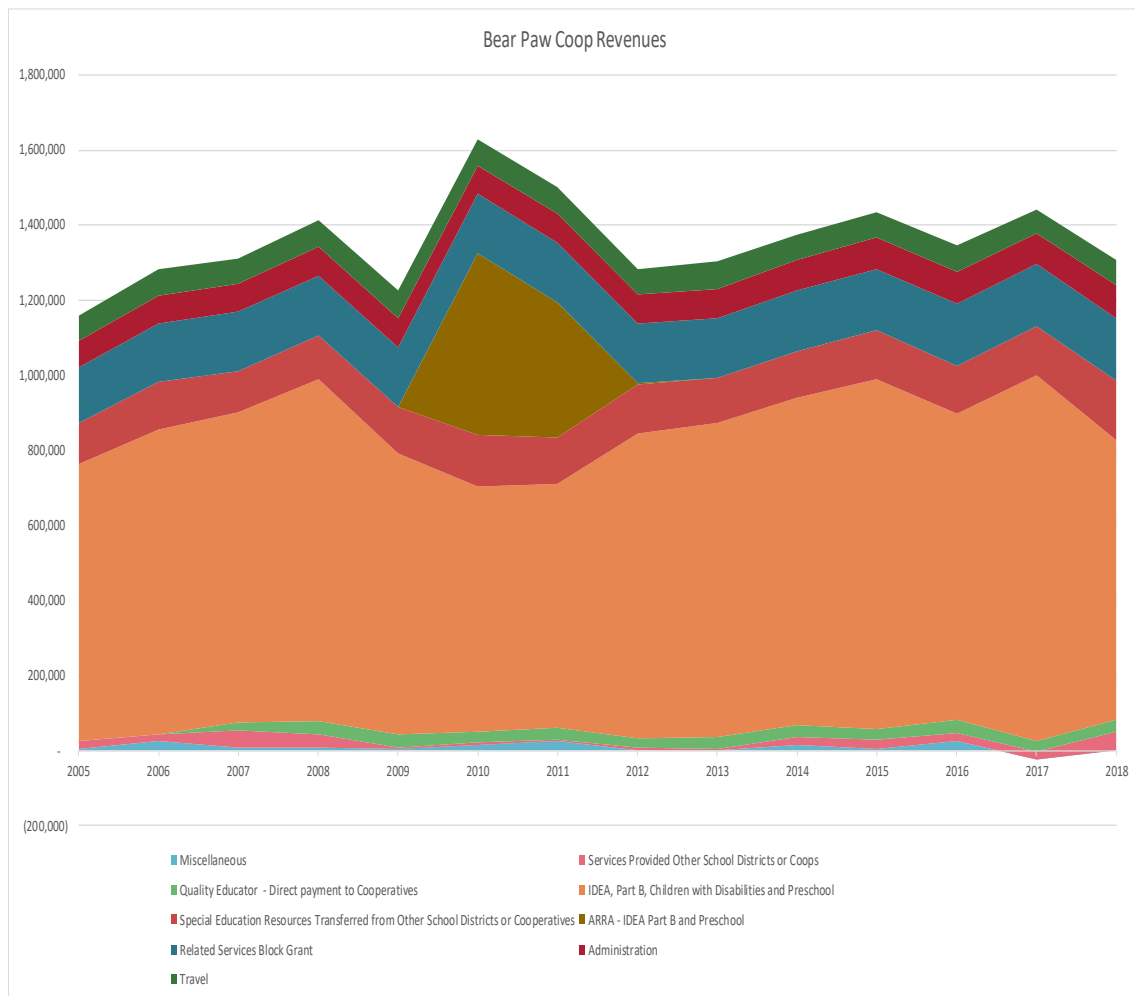


Three school districts within the cooperative boundaries, Havre Elementary, Havre High School, and Malta K-12, do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school

districts has dropped from 37 in FY 2005 to 30 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, services provided to other school districts or cooperatives, related services block grants, travel, and administration.



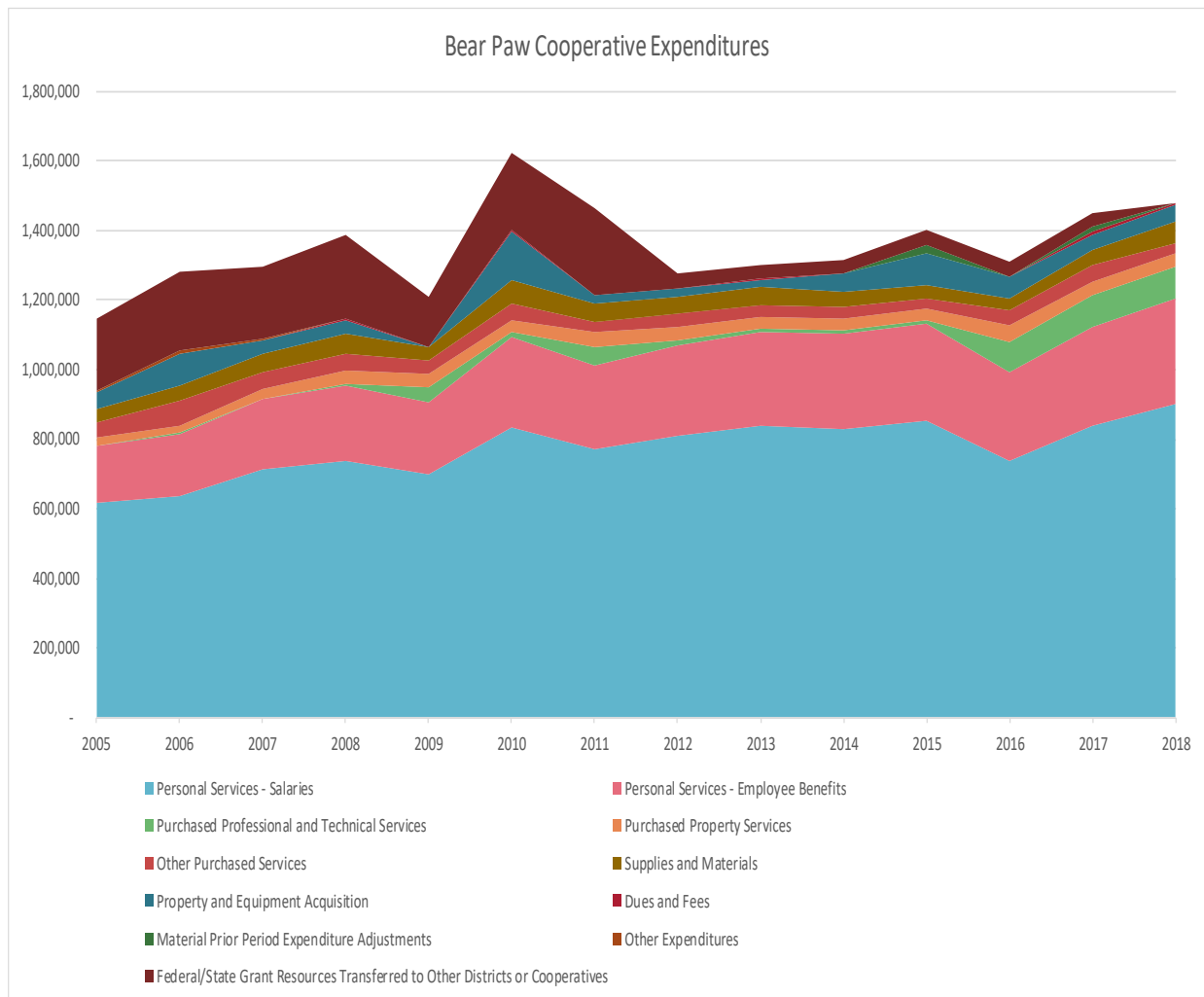
State revenues, including related services block grant, travel, and administration, made up 24.7% of the total revenues in FY 2018. IDEA Part B, Children with Disabilities and Preschool represented 57.0% of the revenues in FY 2018. Revenues decline between FY 2017 and FY 2018, mainly due to a lower amount of federal IDEA, Part B, Children with Disabilities and Preschool.

Services provided to other school districts or cooperatives made up 12.0% of FY 2018 revenues.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Bear Paw Cooperative										
Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	427	381	382	359	389	384	402	380	426	462
% Change in Participating		-10.8%	0.3%	-6.0%	8.4%	-1.3%	4.7%	-5.5%	12.1%	8.5%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the previous figure , **federal and state grant resources transferred to other districts or cooperatives** declined, from 18.2% of expenditures in FY 2005 to 0% in FY 2018. **Personal services** and **benefits** have grown from 68.2% of expenditures in FY 2005 to 81.6% of expenditures in FY 2018.

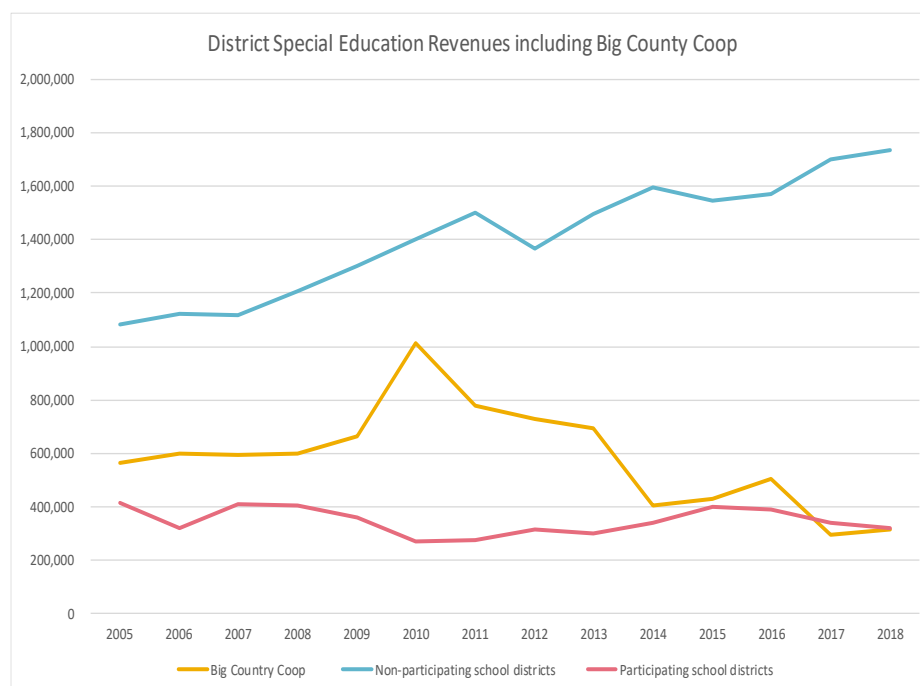
BIG COUNTRY COOPERATIVE

Big Country Cooperative serves school districts in Carter, Custer, Fallon, Garfield, and Rosebud counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, of both school districts participating in the cooperative and those that have not chosen to participate.

Big Country Cooperative Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	1,569	1,511	1,464	1,434	1,442	1,453	1,424	1,454	1,423	1,476	1,486	1,474	1,418	1,424
Non-participating	2,458	2,371	2,283	2,282	2,351	2,353	2,238	2,296	2,241	2,179	2,204	2,237	2,283	2,237
Total	4,027	3,882	3,747	3,716	3,793	3,806	3,662	3,750	3,664	3,655	3,690	3,711	3,701	3,661
% Change in Participating		-3.6%	-3.5%	-0.8%	2.1%	0.3%	-3.8%	2.4%	-2.3%	-0.2%	1.0%	0.6%	-0.3%	-1.1%

Revenue comparison between participating school districts, non-participating school districts, and cooperatives.

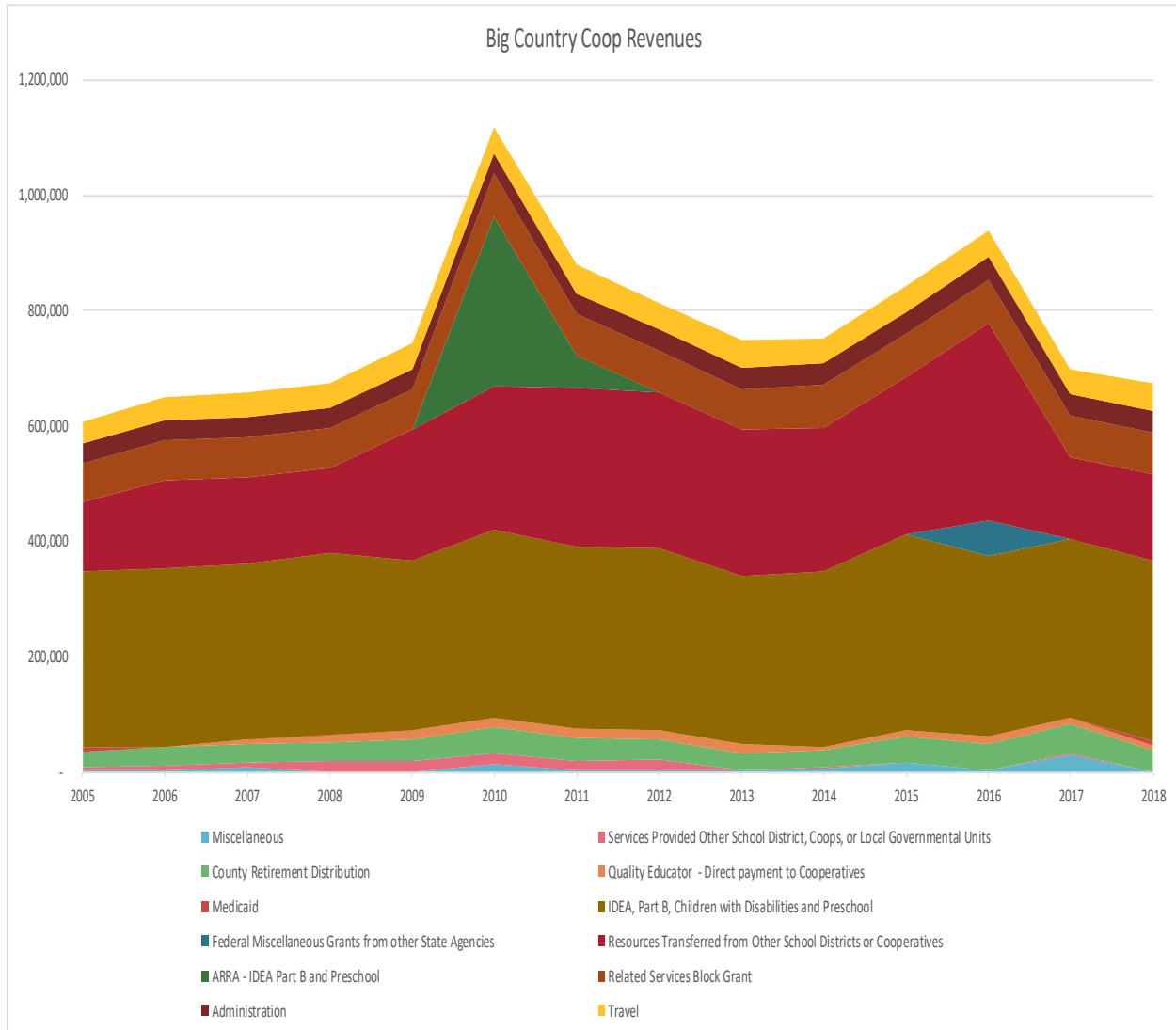


Four school districts within the cooperative boundaries, Miles City Elementary, Custer County High School, Colstrip Elementary, and Colstrip High School, do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 23 in FY 2005 to 20 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement,

and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, resources transferred from other districts, coops, or local governments, related services block grants, travel, and administration.

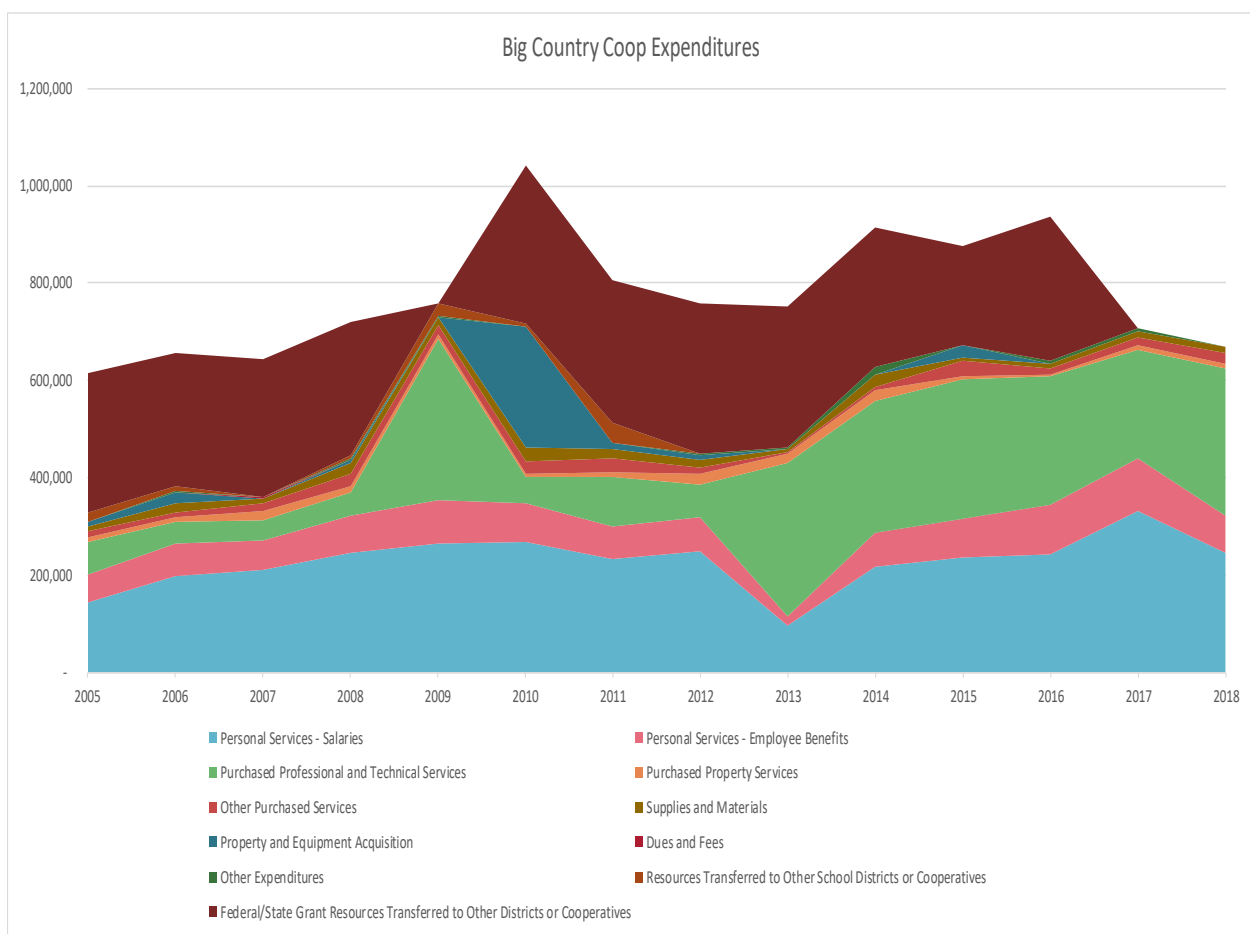


State revenues, including **related services block grant, travel, and administration**, made up 23.2% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 46.7% of the revenues in FY 2018. **Resources transferred from other school districts, coops, or local government units** made up 22.1% of the FY 2018 revenues.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Big Country Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	172	151	157	149	160	163	165	157	198	209
% Change in Participating		-12.2%	4.0%	-5.1%	7.4%	1.9%	1.2%	-4.8%	26.1%	5.6%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, **federal and state grant resources transferred to other districts or cooperatives** declined from 49.7% of expenditures in FY 2005 to 0% in FY 2018. **Personal services and benefits** have grown from 32.4% of expenditures in FY 2005 to 48.2% of expenditures in FY 2018. **Purchased professional and technical services** expenditures increased as a percentage of total spending, from 10.9% in FY 2005 to 45.3% in FY 2018.

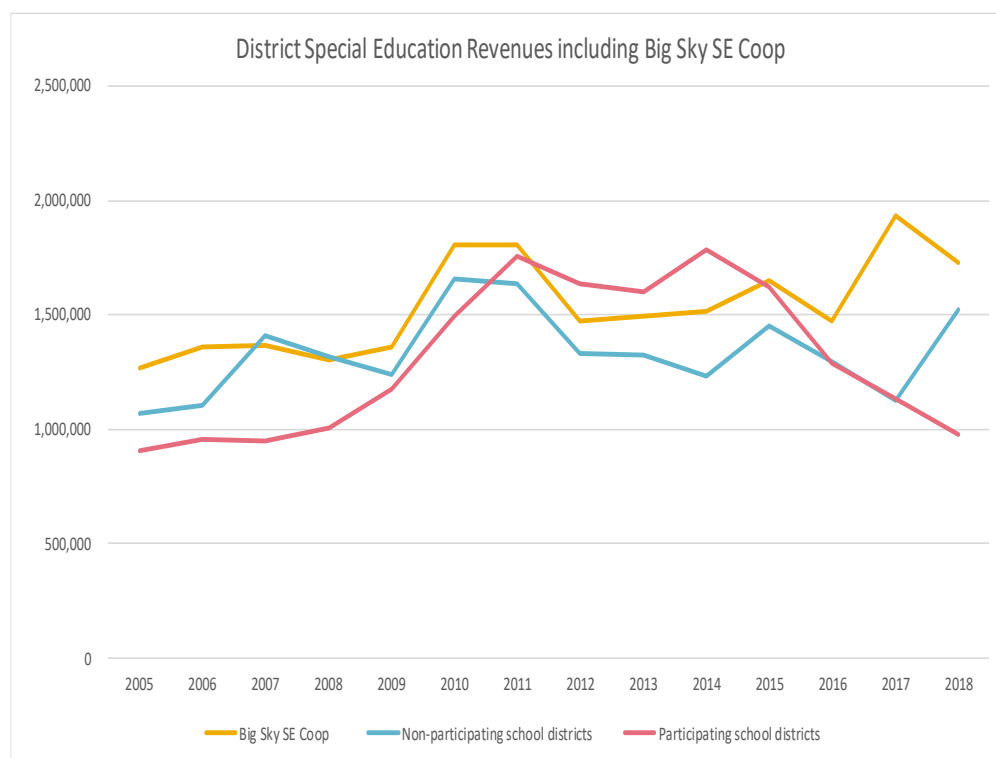
BIG SKY SPECIAL EDUCATION COOPERATIVE

Big Sky Special Education Cooperative serves school districts in Glacier, Lewis & Clark, Pondera, Teton, and Toole counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Big Sky Special Education Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	4,428	4,353	4,189	4,171	4,050	3,946	3,869	3,922	3,811	3,736	3,637	3,549	3,564	3,484
Non-participating	1,908	1,897	1,913	1,933	1,946	1,950	1,996	1,986	1,971	2,000	2,047	2,056	2,156	2,183
Total	<u>6,336</u>	<u>6,250</u>	<u>6,102</u>	<u>6,104</u>	<u>5,996</u>	<u>5,896</u>	<u>5,865</u>	<u>5,908</u>	<u>5,782</u>	<u>5,736</u>	<u>5,684</u>	<u>5,605</u>	<u>5,720</u>	<u>5,667</u>
% Change in Participating		-1.7%	-3.8%	-0.4%	-2.9%	-2.6%	-2.0%	1.4%	-2.8%	-2.0%	-2.6%	-2.4%	0.4%	-2.2%

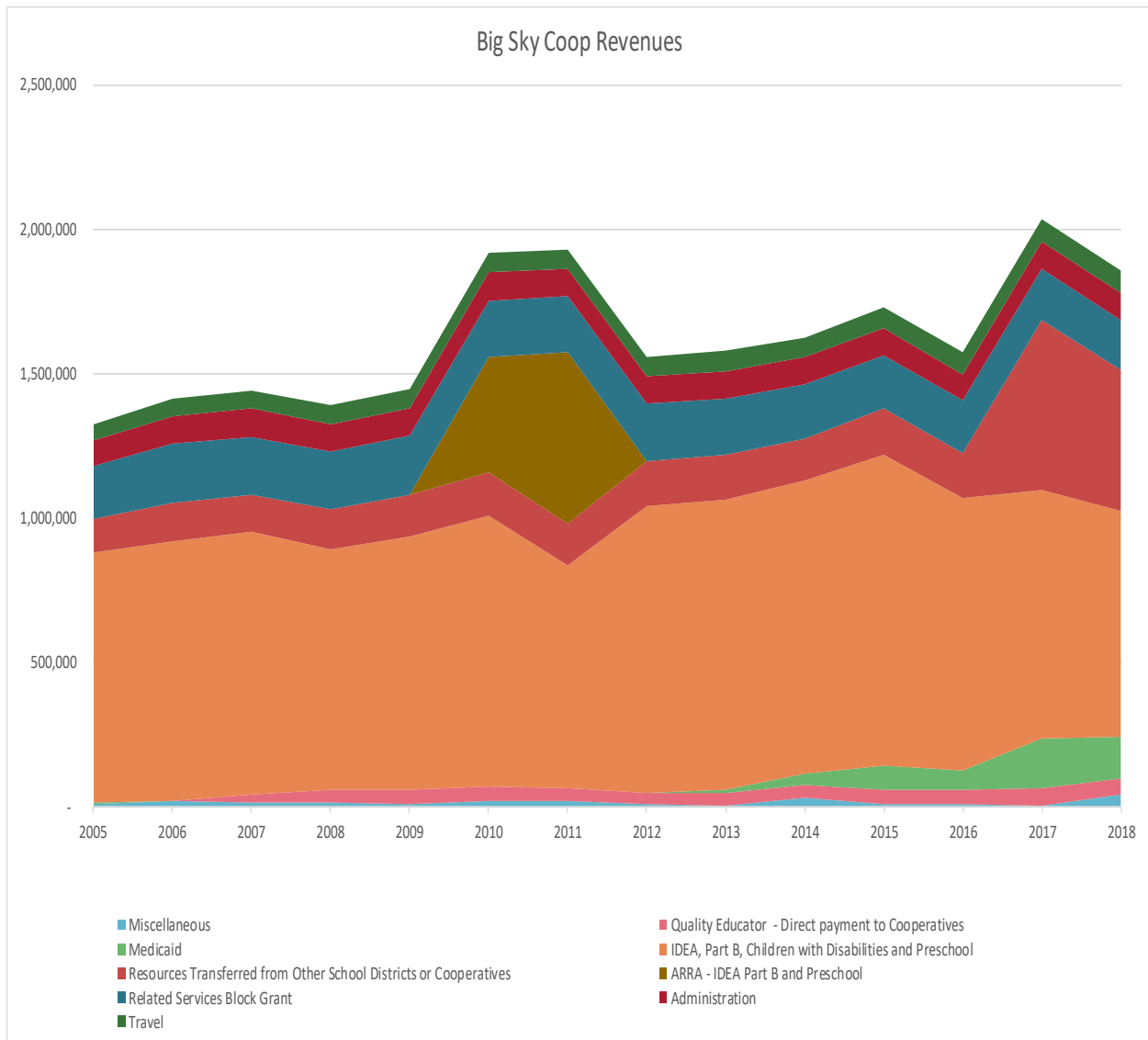
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



Three school districts within the cooperative boundaries, Browning Elementary, Browning High School, and East Glacier Park Elementary, do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 31 in FY 2005 to 28 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, services provided to other school districts or cooperatives, related services block grants, travel, and administration.

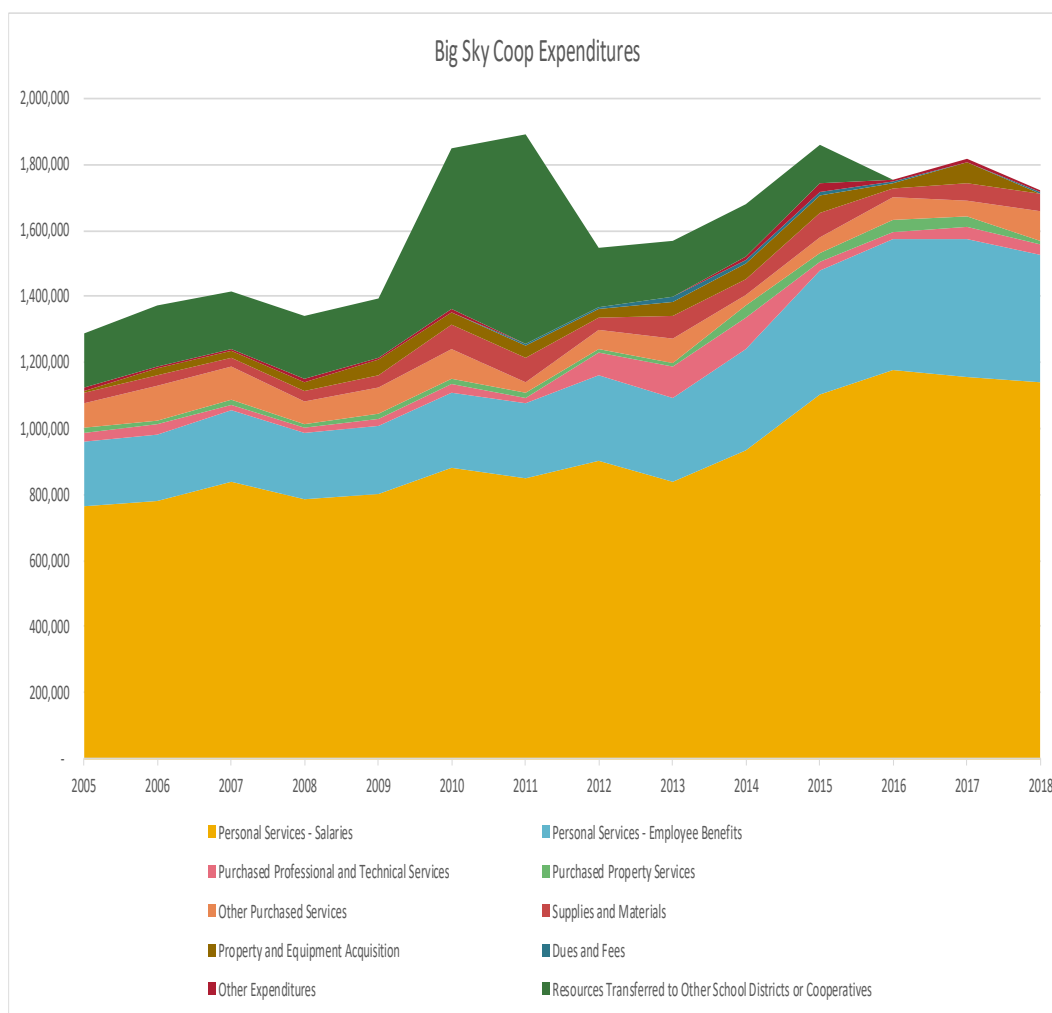


State revenues, including related services block grant, travel, and administration, made up 18.7% of the total revenues in FY 2018. IDEA Part B, Children with Disabilities and Preschool represented 42.0% of the revenues in FY 2018. Services provided to other school districts or cooperatives made up 26.3% of FY 2018 revenues, an increase from 9.1% in FY 2005.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Big Sky Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	491	452	455	422	348	289	324	313	301	319
% Change in Participating		-7.9%	0.7%	-7.3%	-17.5%	-17.0%	12.1%	-3.4%	-3.8%	6.0%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, resources transferred to other districts or cooperatives declined from 12.6% of expenditures in FY 2005 to 0% in FY 2018. Personal services and benefits have grown from 74.3% of expenditures in FY 2005 to 88.6% of expenditures in FY 2018.

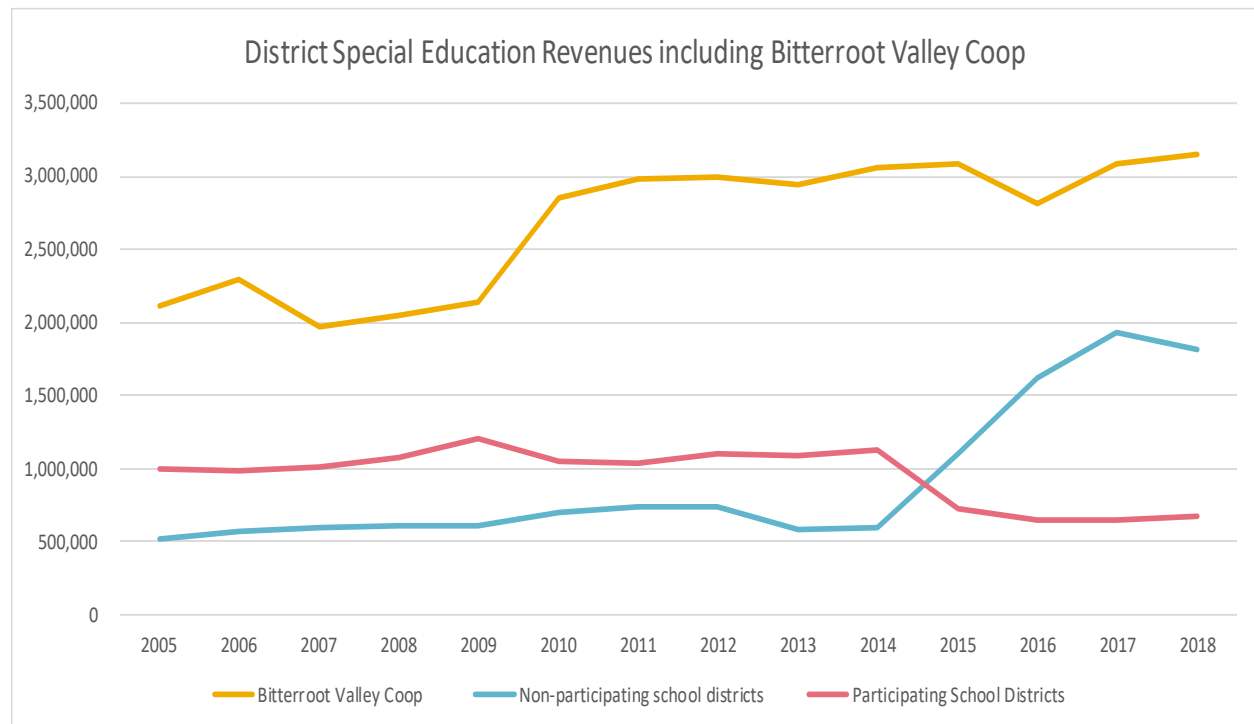
BITTERROOT VALLEY COOPERATIVE

Bitterroot Valley Cooperative serves school districts in Ravalli County.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Bitterroot Valley Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	4,895	4,749	4,605	4,693	4,758	4,657	4,548	4,532	4,480	2,782	2,850	2,823	2,794	2,779
Non-participating	<u>1,363</u>	<u>1,348</u>	<u>1,401</u>	<u>1,390</u>	<u>1,430</u>	<u>1,392</u>	<u>1,380</u>	<u>1,341</u>	<u>1,341</u>	<u>2,945</u>	<u>2,832</u>	<u>2,895</u>	<u>2,918</u>	<u>2,923</u>
Total	<u>6,258</u>	<u>6,097</u>	<u>6,006</u>	<u>6,083</u>	<u>6,188</u>	<u>6,049</u>	<u>5,928</u>	<u>5,873</u>	<u>5,821</u>	<u>5,727</u>	<u>5,682</u>	<u>5,718</u>	<u>5,712</u>	<u>5,702</u>
% Change in Participating		-3.0%	-3.0%	1.9%	1.4%	-2.1%	-2.3%	-0.4%	-1.1%	-37.9%	2.4%	-0.9%	-1.0%	-0.5%

Revenue comparison between **participating school districts**, **non-participating school districts**, and **cooperatives**.

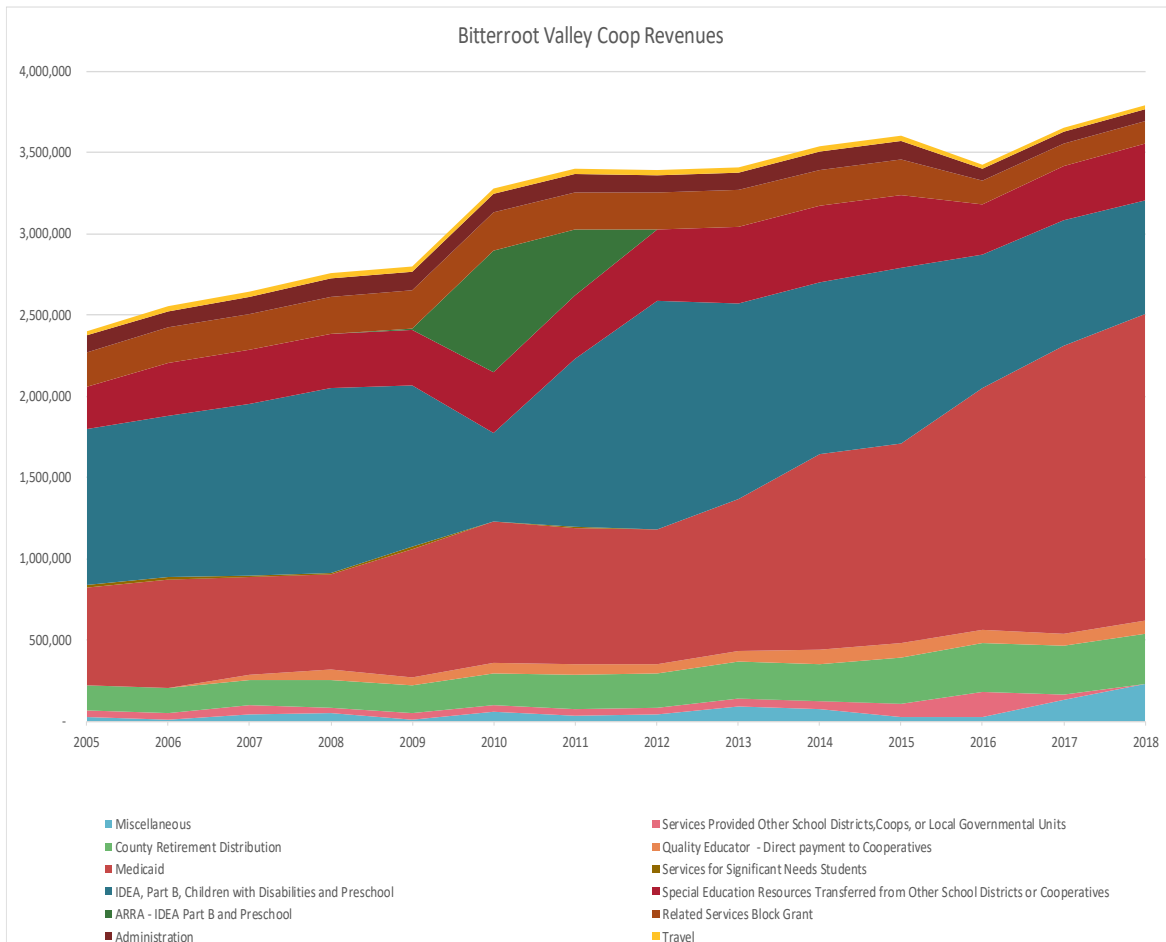


Until FY 2014, one school district within the cooperative boundaries, Corvallis K-12 Schools, did not participate in the cooperative. Since FY 2014 Hamilton K-12 Schools also do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has remained static, with the exception of the Hamilton K-12 school district dropping its participation.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement,

and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, Medicaid, special education resources transferred from other districts or coops, related services block grants, travel, and administration.



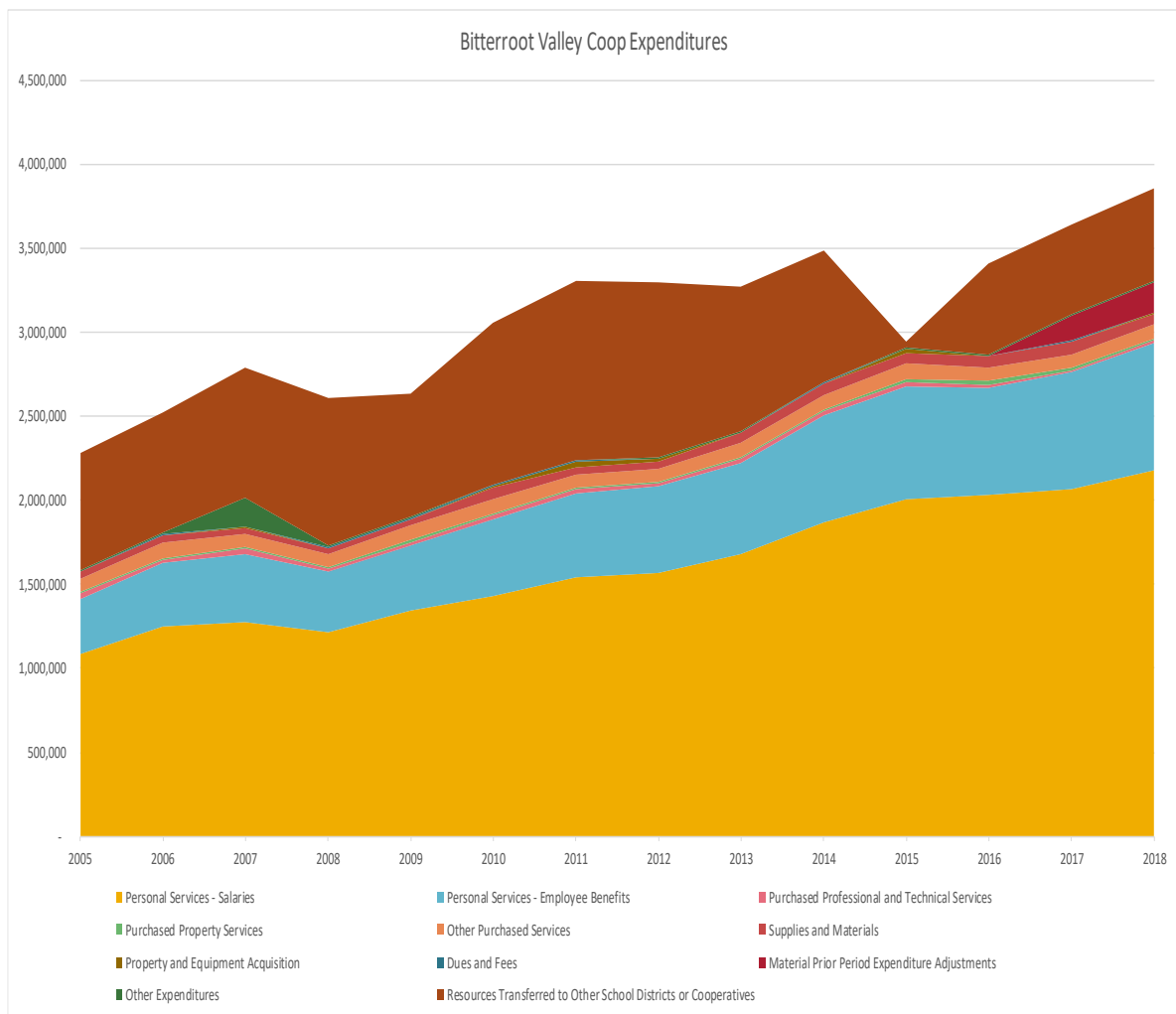
Bitterroot Valley Cooperative is the only cooperative licensed as a mental health center. Bitterroot provides intensive school and community based mental health services under the **Medicaid** program known as Comprehensive School and Community Treatment. Services are provided to all students in the districts, whether they belong to the cooperative or not. This revenue source has been increased as a percentage of the budget, from 24.9% in FY 2005 to 49.7% in FY 2018.

State revenues, including **related services block grant, travel, and administration**, made up 6.3% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 18.5% of the revenues in FY 2018. **Special education resources transferred from other districts or coops** made up 9.1% of FY 2018 revenues.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Bitterroot Valley Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	380	396	385	328	372	373	360	349	367	376
% Change in Participating		4.2%	-2.8%	-14.8%	13.4%	0.3%	-3.5%	-3.1%	5.2%	2.5%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, resources transferred to other districts or cooperatives declined from 31.2% of expenditures in FY 2005 to 14.3% in FY 2018. Personal services and benefits have grown from 61.4% of expenditures in FY 2005 to 76.3% of expenditures in FY 2018.

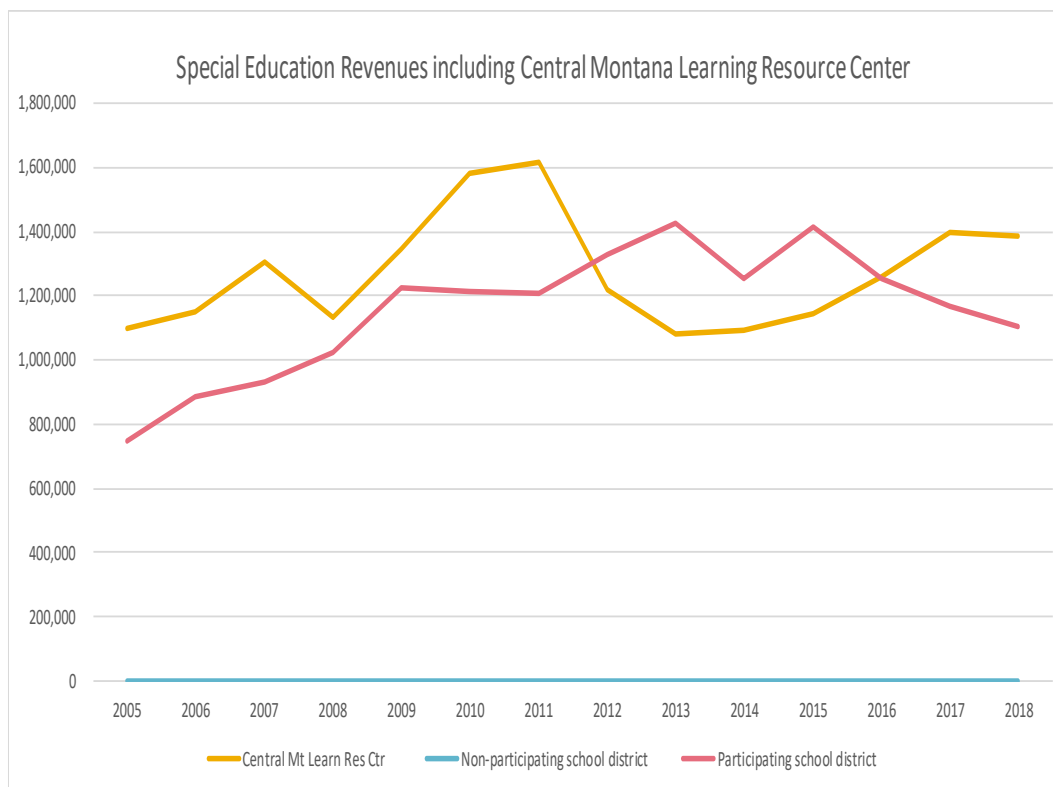
CENTRAL MONTANA LEARNING RESOURCE CENTER COOPERATIVE

Central Montana Learning Resource Center serves school districts in Fergus, Golden Valley, Judith Basin, Musselshell, Petroleum, and Wheatland counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB of school districts participating in the cooperative.

Central Montana Learning Resource Center														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	<u>7,598</u>	<u>7,264</u>	<u>7,200</u>	<u>7,080</u>	<u>6,972</u>	<u>6,850</u>	<u>6,626</u>	<u>6,482</u>	<u>6,400</u>	<u>6,392</u>	<u>6,342</u>	<u>6,264</u>	<u>6,332</u>	<u>6,252</u>
Total	<u>7,598</u>	<u>7,264</u>	<u>7,200</u>	<u>7,080</u>	<u>6,972</u>	<u>6,850</u>	<u>6,626</u>	<u>6,482</u>	<u>6,400</u>	<u>6,392</u>	<u>6,342</u>	<u>6,264</u>	<u>6,332</u>	<u>6,252</u>
% Change in Participating		-4.4%	-0.9%	-1.7%	-1.5%	-1.7%	-3.3%	-2.2%	-1.3%	-0.1%	-0.8%	-1.2%	1.1%	-1.3%

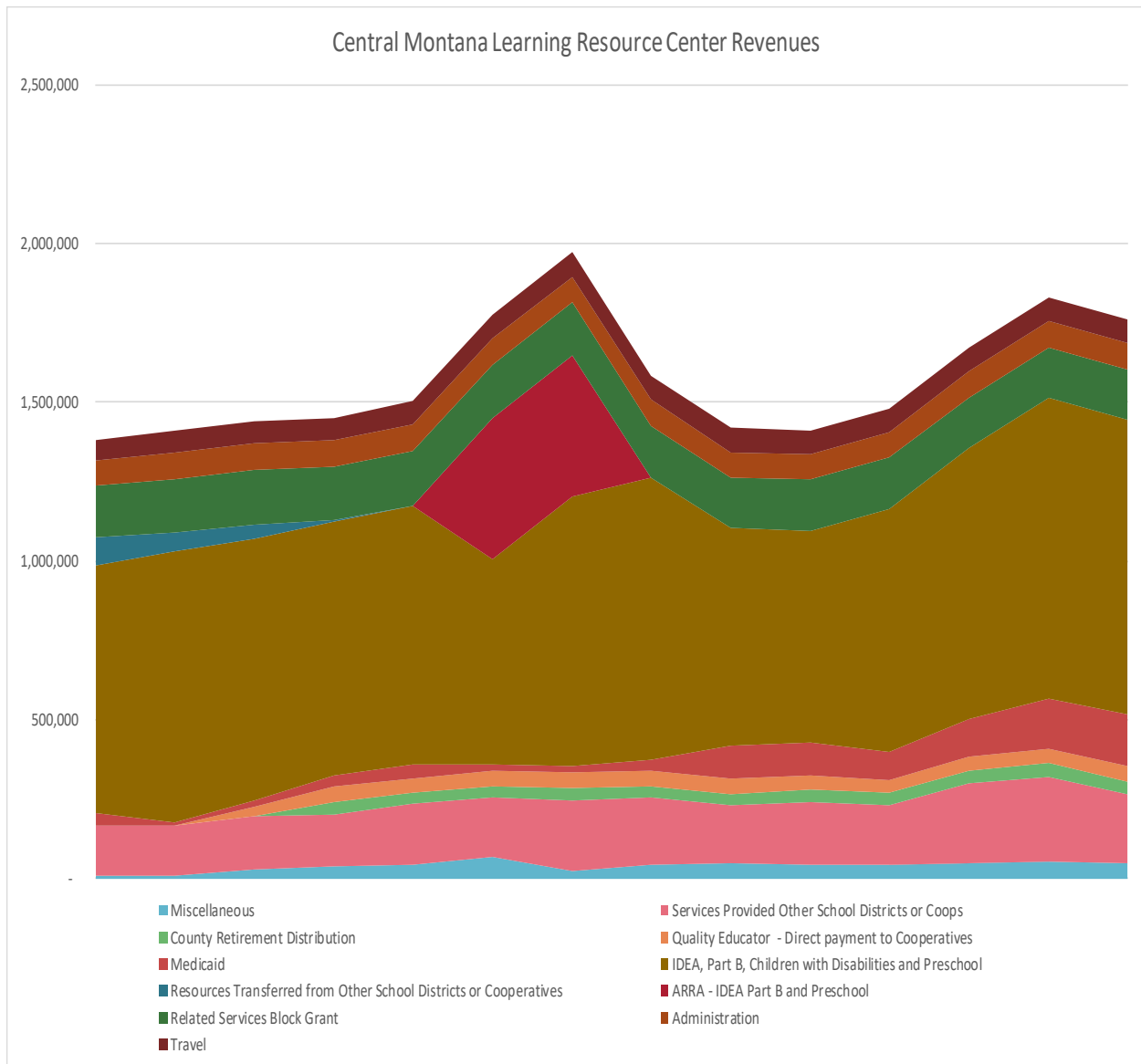
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



All school districts within the cooperative boundaries participate in the cooperative under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 31 in FY 2005 to 29 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, services provided to other school districts or cooperatives, related services block grants, travel, and administration.

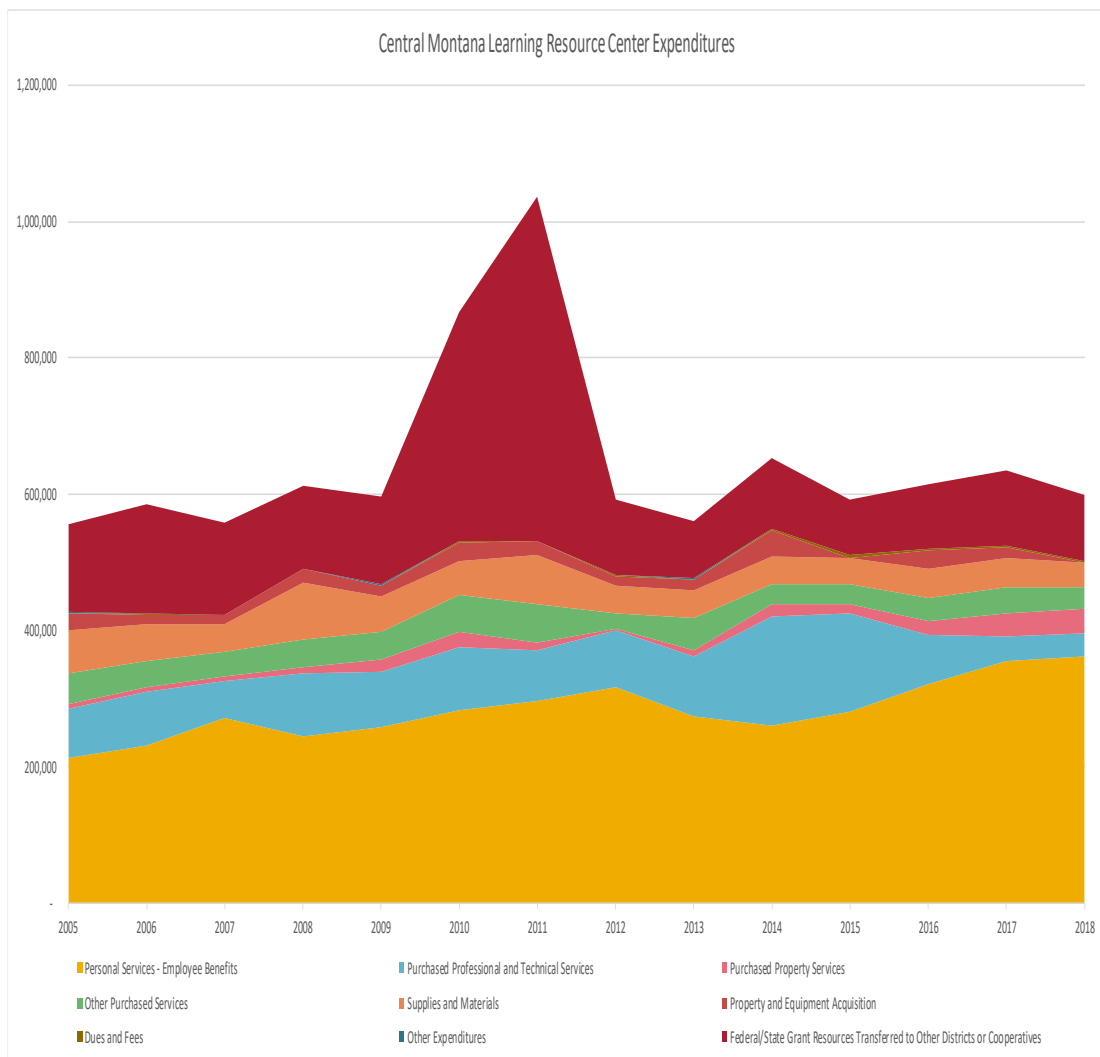


State revenues, including **related services block grant, travel, and administration**, made up 18.0% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 52.6% of the revenues in FY 2018. **Services provided to other school districts or cooperatives** made up 12.2% of FY 2018 revenues, an increase from 11.3% in FY 2005.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Central Montana Learning Resource Center Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	505	477	418	399	415	411	431	428	443	454
% Change in Participating		-5.5%	-12.4%	-4.5%	4.0%	-1.0%	4.9%	-0.7%	3.5%	2.5%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, resources transferred to other districts or cooperatives declined from 9.7% of expenditures in FY 2005 to 6.1% in FY 2018. Personal services and benefits have grown from 74.2% of expenditures in FY 2005 to 85.1% of expenditures in FY 2018.

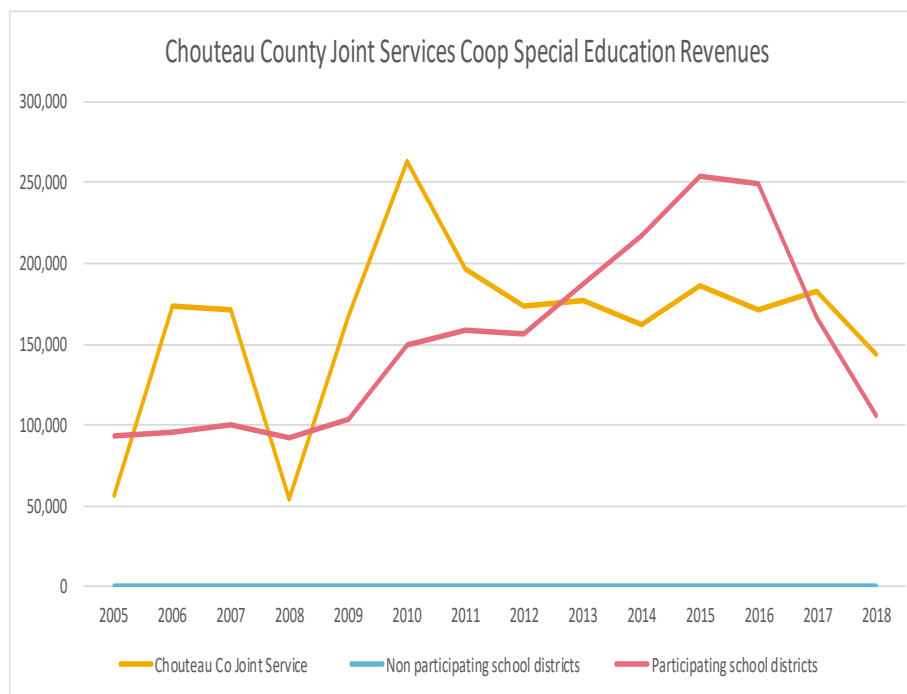
CHOTEAU COUNTY JOINT SERVICES COOPERATIVE

Choteau County Joint Services Cooperative serves school districts in Choteau County.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB of school districts participating in the cooperative.

Central Montana Learning Resource Center														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	<u>7,598</u>	<u>7,264</u>	<u>7,200</u>	<u>7,080</u>	<u>6,972</u>	<u>6,850</u>	<u>6,626</u>	<u>6,482</u>	<u>6,400</u>	<u>6,392</u>	<u>6,342</u>	<u>6,264</u>	<u>6,332</u>	<u>6,252</u>
Total	<u>7,598</u>	<u>7,264</u>	<u>7,200</u>	<u>7,080</u>	<u>6,972</u>	<u>6,850</u>	<u>6,626</u>	<u>6,482</u>	<u>6,400</u>	<u>6,392</u>	<u>6,342</u>	<u>6,264</u>	<u>6,332</u>	<u>6,252</u>
% Change in Participating		-4.4%	-0.9%	-1.7%	-1.5%	-1.7%	-3.3%	-2.2%	-1.3%	-0.1%	-0.8%	-1.2%	1.1%	-1.3%

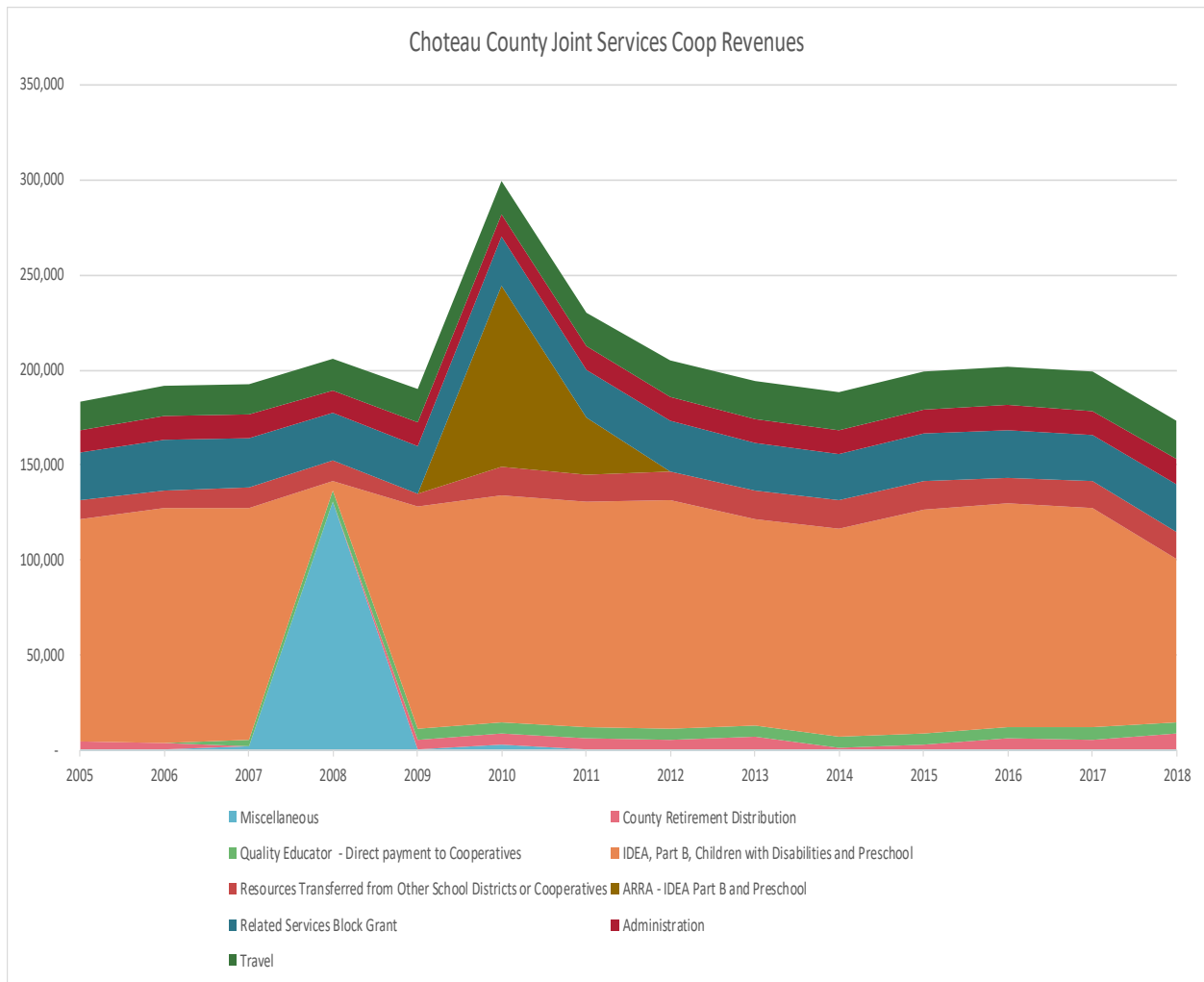
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



All of the school districts within the cooperative boundaries participate in the cooperative under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 8 in FY 2005 to 7 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include **IDEA, Part B, Children with Disabilities and Preschool**, resources transferred from other school districts or cooperatives, related services block grants, **travel**, and **administration**.

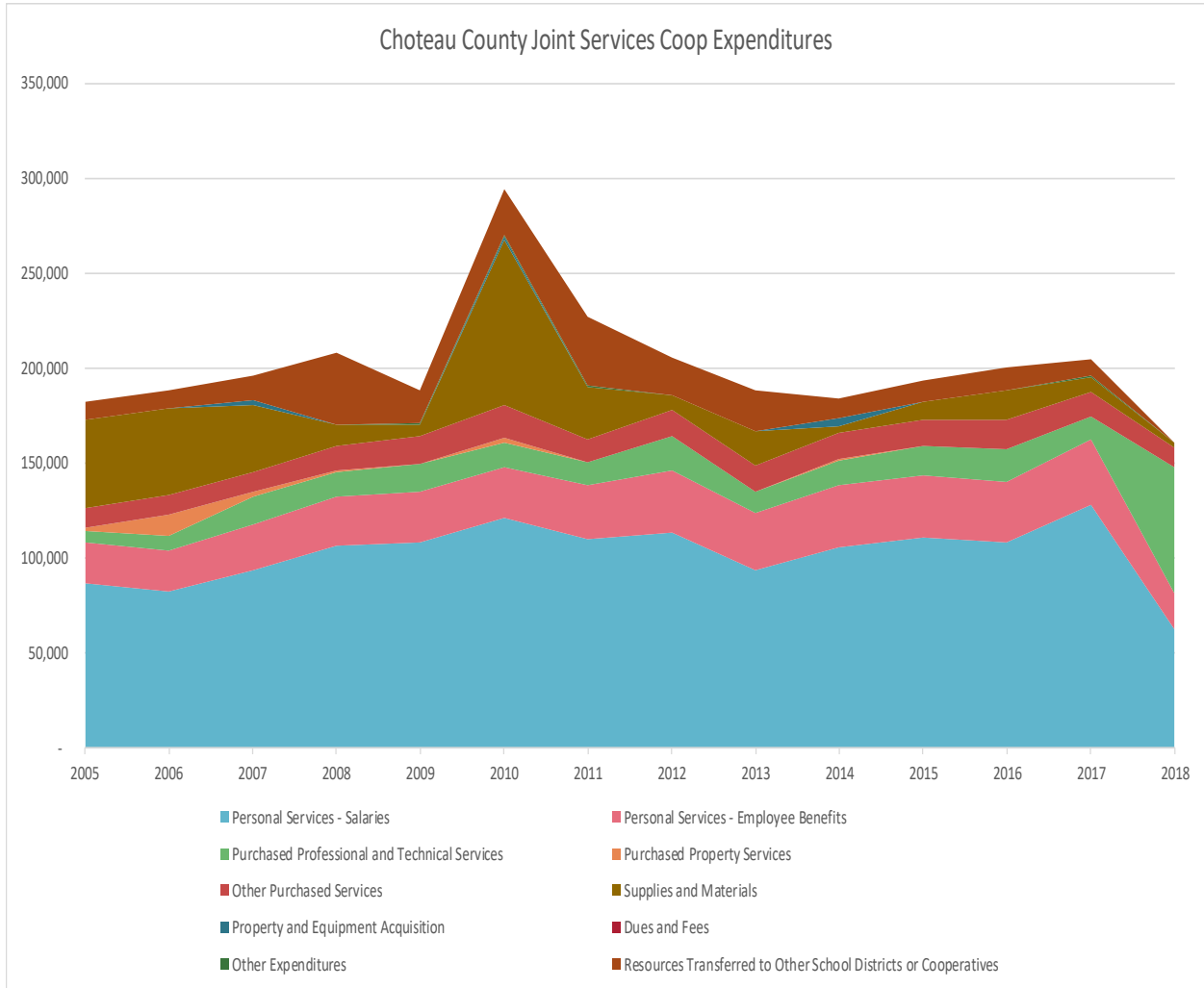


State revenues, including **related services block grant**, **travel**, and **administration**, made up 33.6% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 49.6% of the revenues in FY 2018. **Services provided to other school districts or cooperatives** made up 8.26% of FY 2018 revenues, an increase from 5.2% in FY 2005.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Choteau County Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	62	67	53	53	62	68	66	70	71	68
% Change in Participating		8.1%	-20.9%	0.0%	17.0%	9.7%	-2.9%	6.1%	1.4%	-4.2%

Cooperative expenditures included **personal services** and **benefits**, as well as **transfers to other school districts and cooperatives**.



As reflected in the figure above, **resources transferred to other districts or cooperatives** declined from 5.1% of expenditures in FY 2005 to 0% in FY 2018. **Personal services** and **benefits** have also declined, from 59.1% of expenditures in FY 2005 to 50.7% of expenditures in FY 2018.

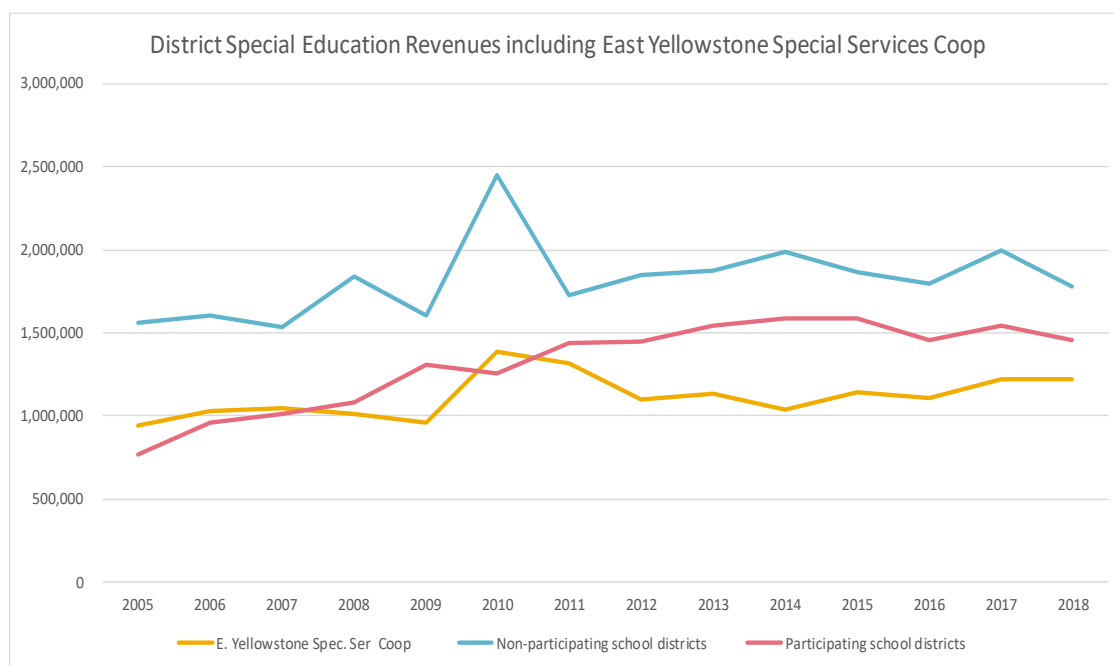
EAST YELLOWSTONE SPECIAL SERVICES COOPERATIVE

East Yellowstone Special Services Cooperative serves school districts in Big Horn, Rosebud, Treasure, and Yellowstone counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

East Yellowstone Special Services Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	3,135	3,089	2,984	3,108	3,093	3,056	3,068	3,057	3,053	3,120	3,159	3,114	3,091	3,054
Non-participating	<u>2,720</u>	<u>2,665</u>	<u>2,589</u>	<u>2,709</u>	<u>2,730</u>	<u>2,708</u>	<u>2,727</u>	<u>2,708</u>	<u>2,747</u>	<u>2,792</u>	<u>2,837</u>	<u>2,935</u>	<u>3,083</u>	<u>3,030</u>
Total	<u>5,855</u>	<u>5,754</u>	<u>5,573</u>	<u>5,817</u>	<u>5,823</u>	<u>5,764</u>	<u>5,795</u>	<u>5,765</u>	<u>5,800</u>	<u>5,912</u>	<u>5,996</u>	<u>6,049</u>	<u>6,174</u>	<u>6,084</u>
% Change in Participating		-1.5%	-3.4%	4.2%	-0.5%	-1.2%	0.4%	-0.4%	-0.1%	2.2%	1.3%	-1.4%	-0.7%	-1.2%

Revenue comparison between participating school districts, non-participating school districts, and cooperatives.

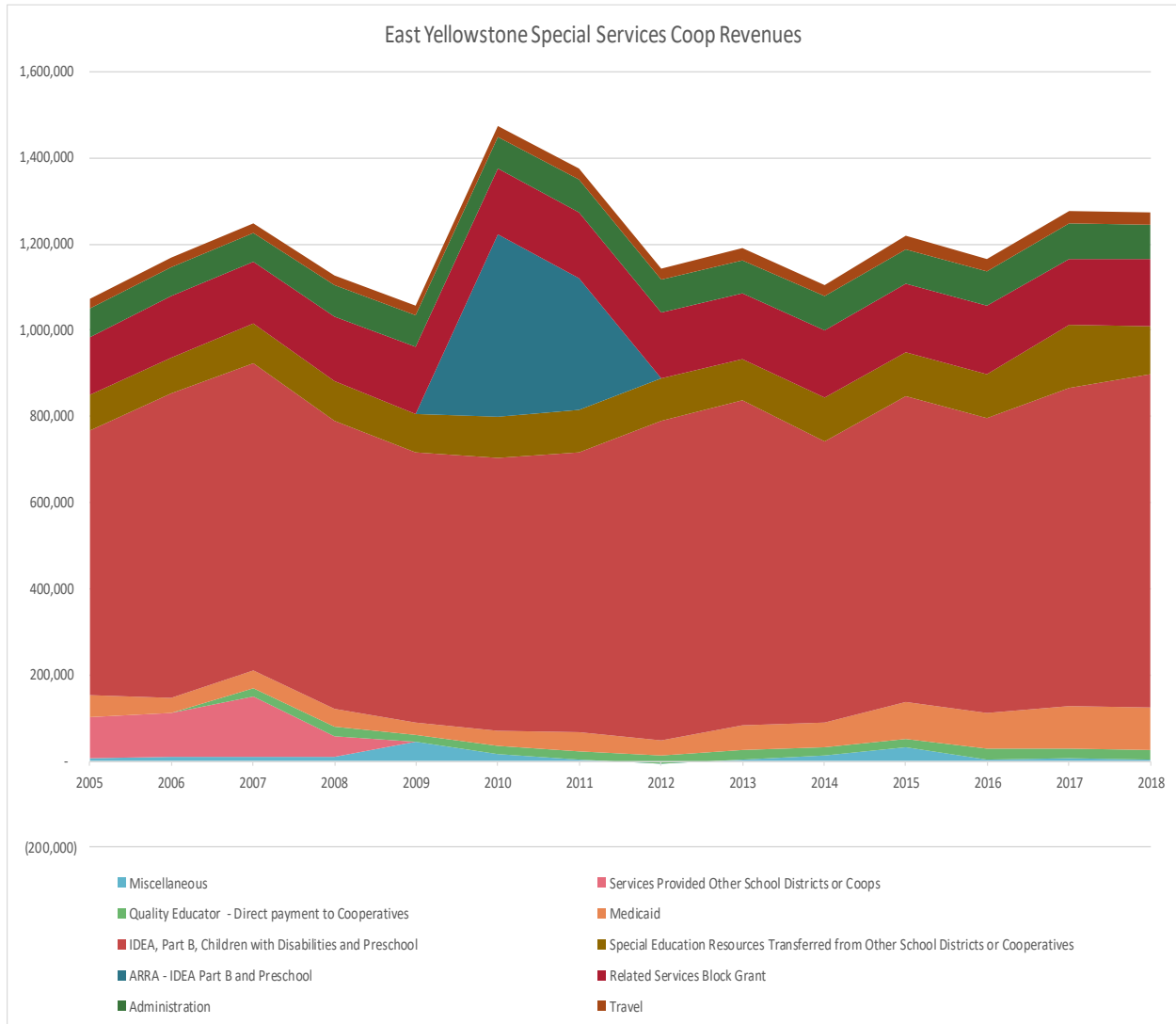


Seven school districts within the cooperative boundaries, Hardin Elementary, Hardin High School, Lame Deer Elementary, Lame Deer High School, Lodge Grass Elementary, Lodge Grass High School, and Wyloa Elementary, do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has remained static between FY 2005 and FY 2018.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement,

and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, special education resources transferred from other school districts or cooperatives, related services block grants, travel, and administration.

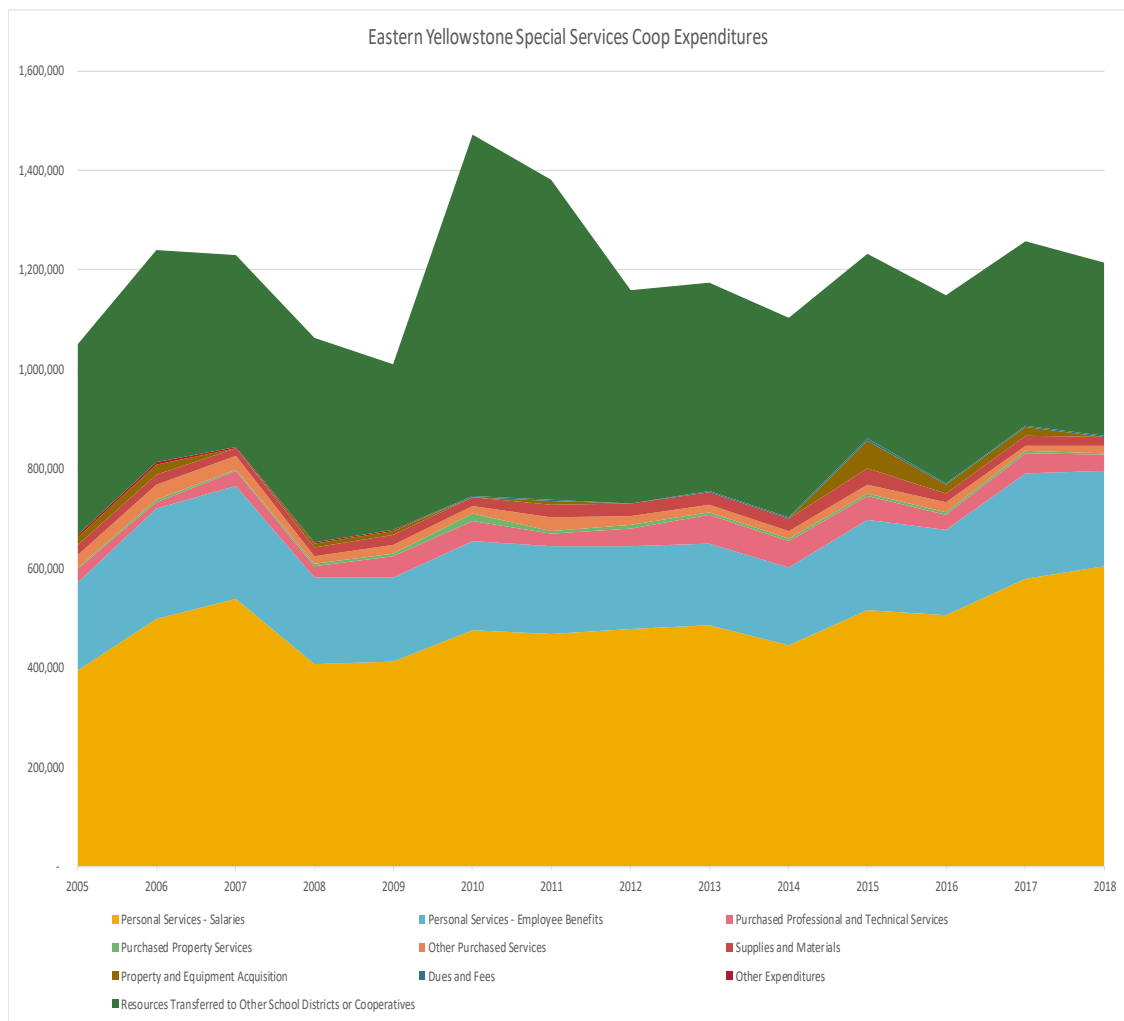


State revenues, including **related services block grant, travel, and administration**, made up 20.7% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 60.8% of the revenues in FY 2018. **Special education resources transferred from other school districts or cooperatives** made up 8.7% of FY 2018 revenues. **Medicaid** increased as a percentage of revenues, from 4.8% in FY 2005 to 7.7% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

East Yellowstone Special Services Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	447	462	432	401	430	413	394	384	377	362
% Change in Participating		3.4%	-6.5%	-7.2%	7.2%	-4.0%	-4.6%	-2.5%	-1.8%	-4.0%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, resources transferred to other districts or cooperatives declined from 36.7% of expenditures in FY 2005 to 28.8% in FY 2018. Personal services and benefits have grown from 54.3% of expenditures in FY 2005 to 65.5% of expenditures in FY 2018.

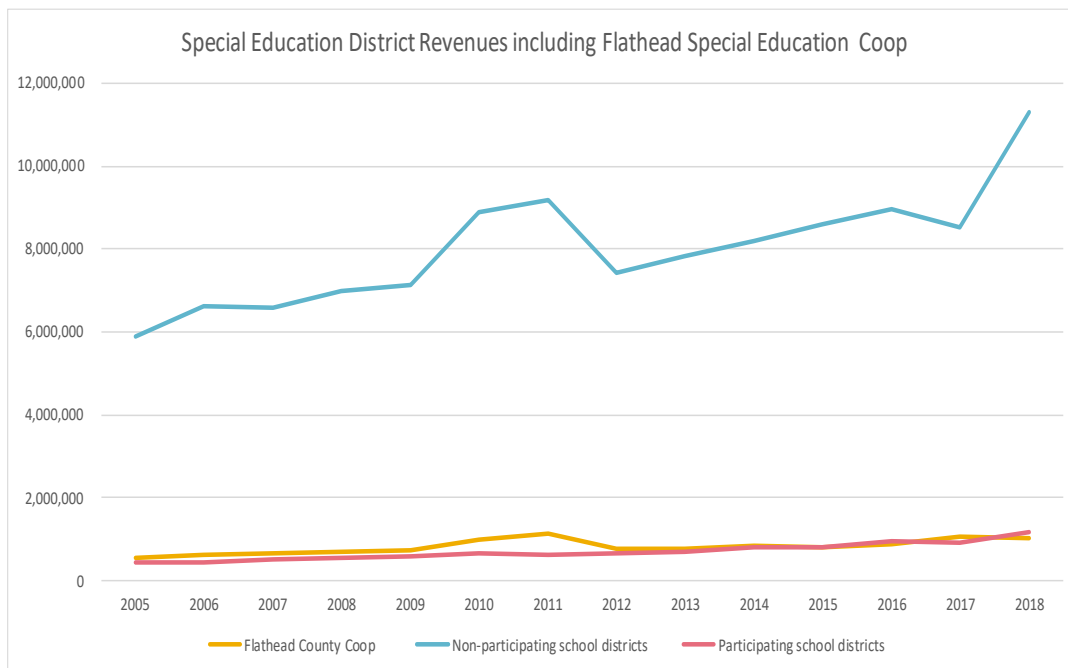
FLATHEAD COUNTY COOPERATIVE

Flathead County Cooperative serves school districts in Flathead and Lincoln counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Flathead County Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	2,074	2,149	2,134	2,317	2,385	2,428	2,438	2,453	2,543	2,598	2,649	2,704	2,744	2,831
Non-participating	<u>11,837</u>	<u>11,911</u>	<u>11,902</u>	<u>12,189</u>	<u>12,339</u>	<u>12,218</u>	<u>12,048</u>	<u>12,070</u>	<u>12,095</u>	<u>12,081</u>	<u>12,171</u>	<u>12,187</u>	<u>12,268</u>	<u>12,409</u>
Total	<u>13,911</u>	<u>14,060</u>	<u>14,036</u>	<u>14,506</u>	<u>14,724</u>	<u>14,646</u>	<u>14,486</u>	<u>14,523</u>	<u>14,638</u>	<u>14,679</u>	<u>14,820</u>	<u>14,891</u>	<u>15,012</u>	<u>15,240</u>
% Change in Participating		3.6%	-0.7%	8.6%	2.9%	1.8%	0.4%	0.6%	3.7%	2.2%	2.0%	2.1%	1.5%	3.2%

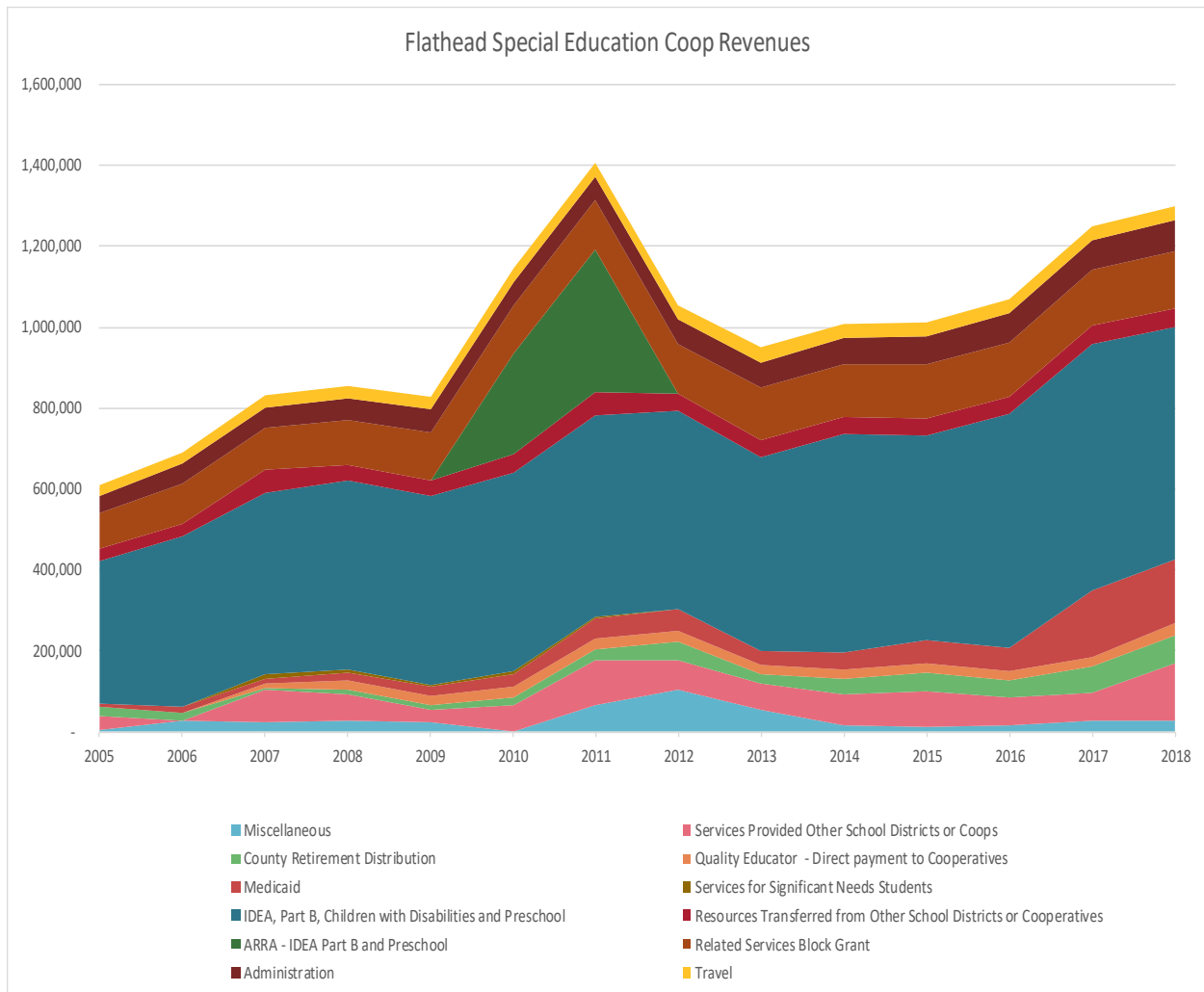
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



In FY 2005, 12 school districts within the cooperative boundaries, Bigfork Elementary, Bigfork High School, Columbia Falls Elementary, Columbia Falls High School, Eureka Elementary, Evergreen Elementary, Flathead High School, Kalispell Elementary, Lincoln County High School, West Glacier Elementary, Whitefish Elementary, and Whitefish High School, did not participate in the cooperative. In FY 2010 West Glacier Elementary joined the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. Except for the addition of West Glacier Elementary, the number of participating local school districts has remained static between FY 2005 and FY 2018.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, Medicaid, services provided to other school districts or cooperatives, related services block grants, travel, and administration.

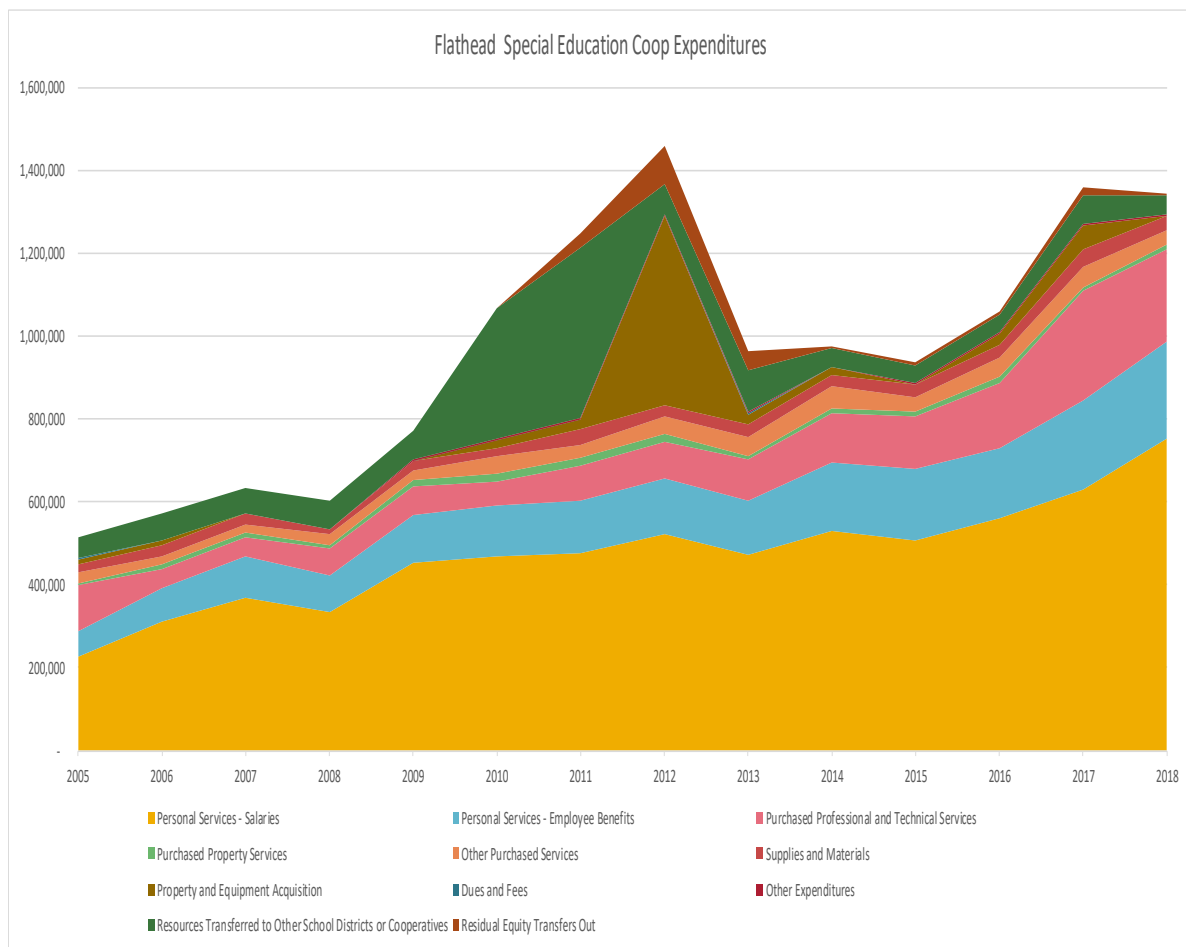


State revenues, including **related services block grant, travel, and administration**, made up 19.5% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 44.2% of the revenues in FY 2018. **Services provided to other school districts or cooperatives** made up 3.6% of FY 2018 revenues. **Medicaid** has increased as a percentage of revenues, from 1.2% in FY 2005 to 12.0% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Flathead Valley Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	267	269	251	256	267	293	289	298	311	307
% Change in Participating		0.7%	-6.7%	2.0%	4.3%	9.7%	-1.4%	3.1%	4.4%	-1.3%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, resources transferred to other districts or cooperatives declined from 10.3% of expenditures in FY 2005 to 3.5% in FY 2018. Personal services and benefits have grown from 55.5% of expenditures in FY 2005 to 73.5% of expenditures in FY 2018. Purchased professional and technical services made up 16.4% of expenditures in FY 2018.

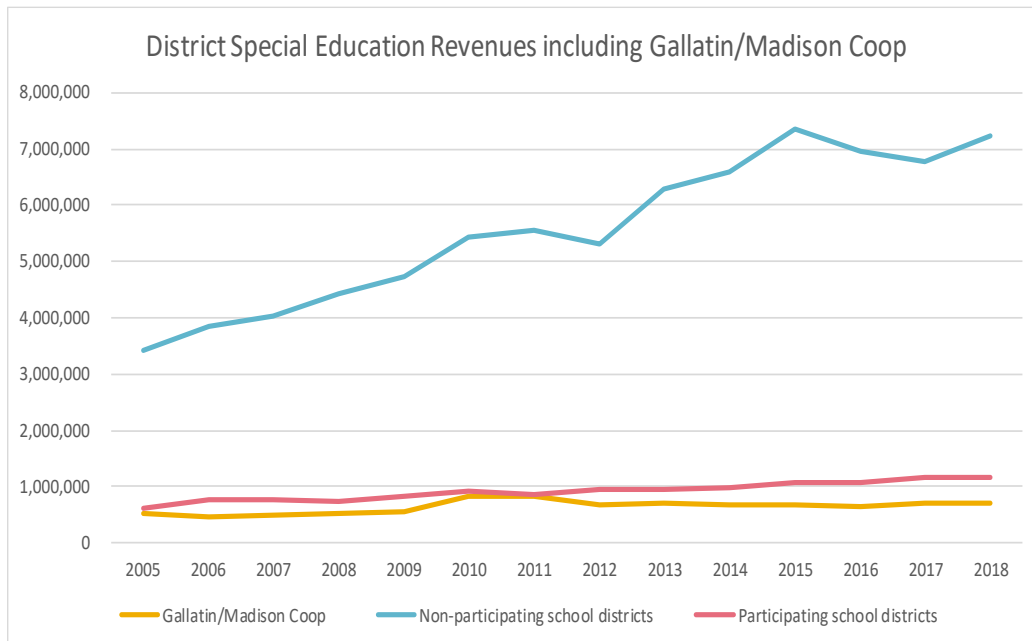
GALLATIN/MADISON COOPERATIVE

Gallatin/Madison Cooperative serves school districts in Gallatin and Madison counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Gallatin/Madison Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	3,444	3,571	3,586	3,621	3,637	3,619	3,630	3,703	3,761	3,927	4,145	4,172	4,412	4,531
Non-participating	<u>6,900</u>	<u>7,020</u>	<u>7,158</u>	<u>7,463</u>	<u>7,692</u>	<u>7,823</u>	<u>7,901</u>	<u>8,265</u>	<u>8,367</u>	<u>8,679</u>	<u>8,897</u>	<u>9,155</u>	<u>9,338</u>	<u>9,549</u>
Total	<u>10,344</u>	<u>10,591</u>	<u>10,744</u>	<u>11,084</u>	<u>11,329</u>	<u>11,442</u>	<u>11,531</u>	<u>11,968</u>	<u>12,128</u>	<u>12,606</u>	<u>13,042</u>	<u>13,327</u>	<u>13,750</u>	<u>14,080</u>
% Change in Participating		3.7%	0.4%	1.0%	0.4%	-0.5%	0.3%	2.0%	1.6%	4.4%	5.6%	0.7%	5.8%	2.7%

Revenue comparison between participating school districts, non-participating school districts, and cooperatives.

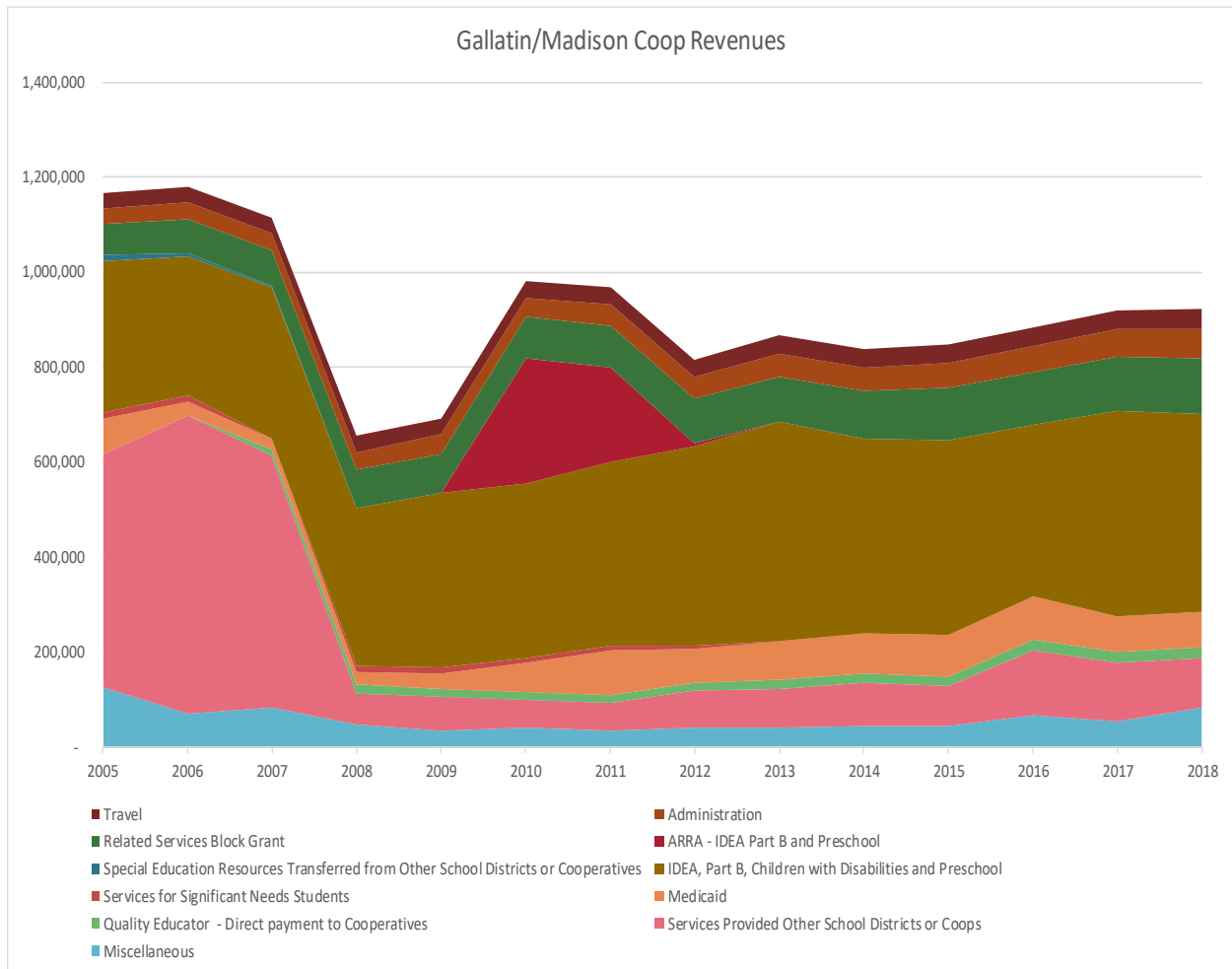


Seven school districts within the cooperative boundaries, Belgrade Elementary, Belgrade High School, Bozeman Elementary, Manhattan High School, Manhattan School, Three Forks Elementary, and Three Forks High School, do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has remained static from FY 2005 to FY 2018. However, Big Sky School K-12 was added in FY 2013 and Ophir Elementary/Ophir K-12 was eliminated as of FY 2012 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement,

and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, services provided to other school districts or cooperatives, related services block grants, travel, and administration.

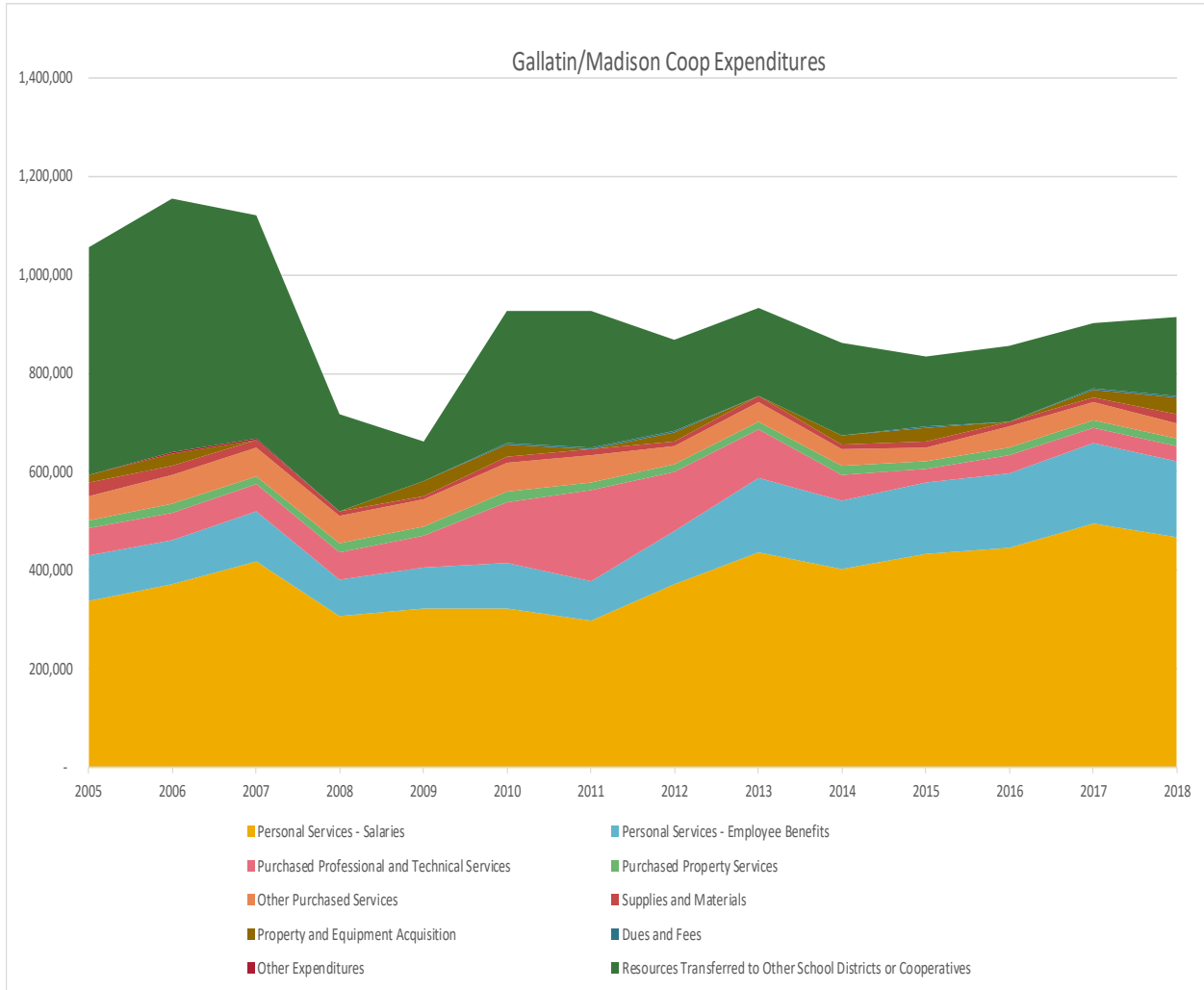


State revenues, including **related services block grant, travel, and administration**, made up 23.9% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 45.2% of the revenues in FY 2018. **Services provided to other school districts or cooperatives** made up 11.4% of FY 2018 revenues, a decrease from 42.1% in FY 2005. **Medicaid** has increased as a percentage of revenues, from 6.5% in FY 2005 to 8.1% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Gallatin/Madison Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	161	158	156	155	144	162	140	147	151	172
% Change in Participating		-1.9%	-1.3%	-0.6%	-7.1%	12.5%	-13.6%	5.0%	2.7%	13.9%

Cooperative expenditures included **personal services** and **benefits**, as well as **transfers to other school districts and cooperatives**.



As reflected in the figure above, **resources transferred to other districts or cooperatives** declined from 43.7% of expenditures in FY 2005 to 17.7% in FY 2018. **Personal services** and **benefits** have grown from 40.7% of expenditures in FY 2005 to 68.0% of expenditures in FY 2018.

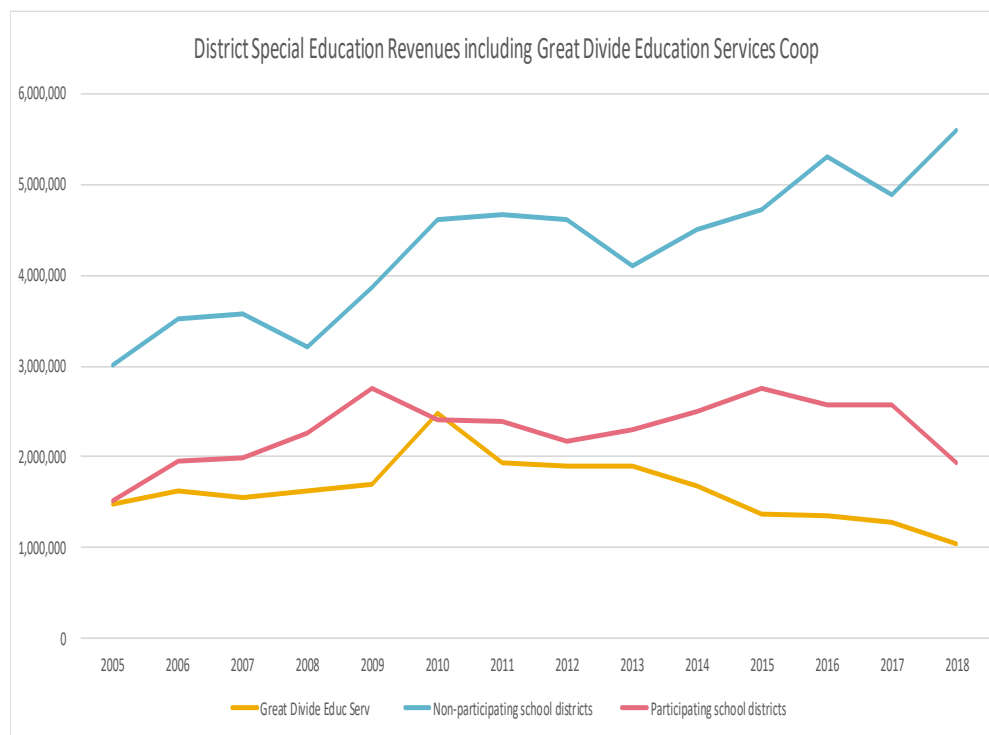
GREAT DIVIDE EDUCATION SERVICES COOPERATIVE

Great Divide Education Services Cooperative serves school districts in Beaverhead, Deer Lodge, Granite, Lewis & Clark, Madison, Powell, and Silver Bow counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Great Divide Education Services Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	4,897	4,725	4,636	4,657	4,594	4,398	3,952	3,874	3,801	3,683	3,629	3,619	3,654	2,404
Non-participating	4,969	4,850	4,753	4,788	4,735	4,641	4,993	4,918	4,872	4,915	4,888	4,836	4,819	6,027
Total	<u>9,866</u>	<u>9,575</u>	<u>9,389</u>	<u>9,445</u>	<u>9,329</u>	<u>9,039</u>	<u>8,945</u>	<u>8,792</u>	<u>8,673</u>	<u>8,598</u>	<u>8,517</u>	<u>8,455</u>	<u>8,473</u>	<u>8,431</u>
% Change in Participating		-3.5%	-1.9%	0.5%	-1.4%	-4.3%	-10.1%	-2.0%	-1.9%	-3.1%	-1.5%	-0.3%	1.0%	-34.2%

Revenue comparison between participating school districts, non-participating school districts, and cooperatives.

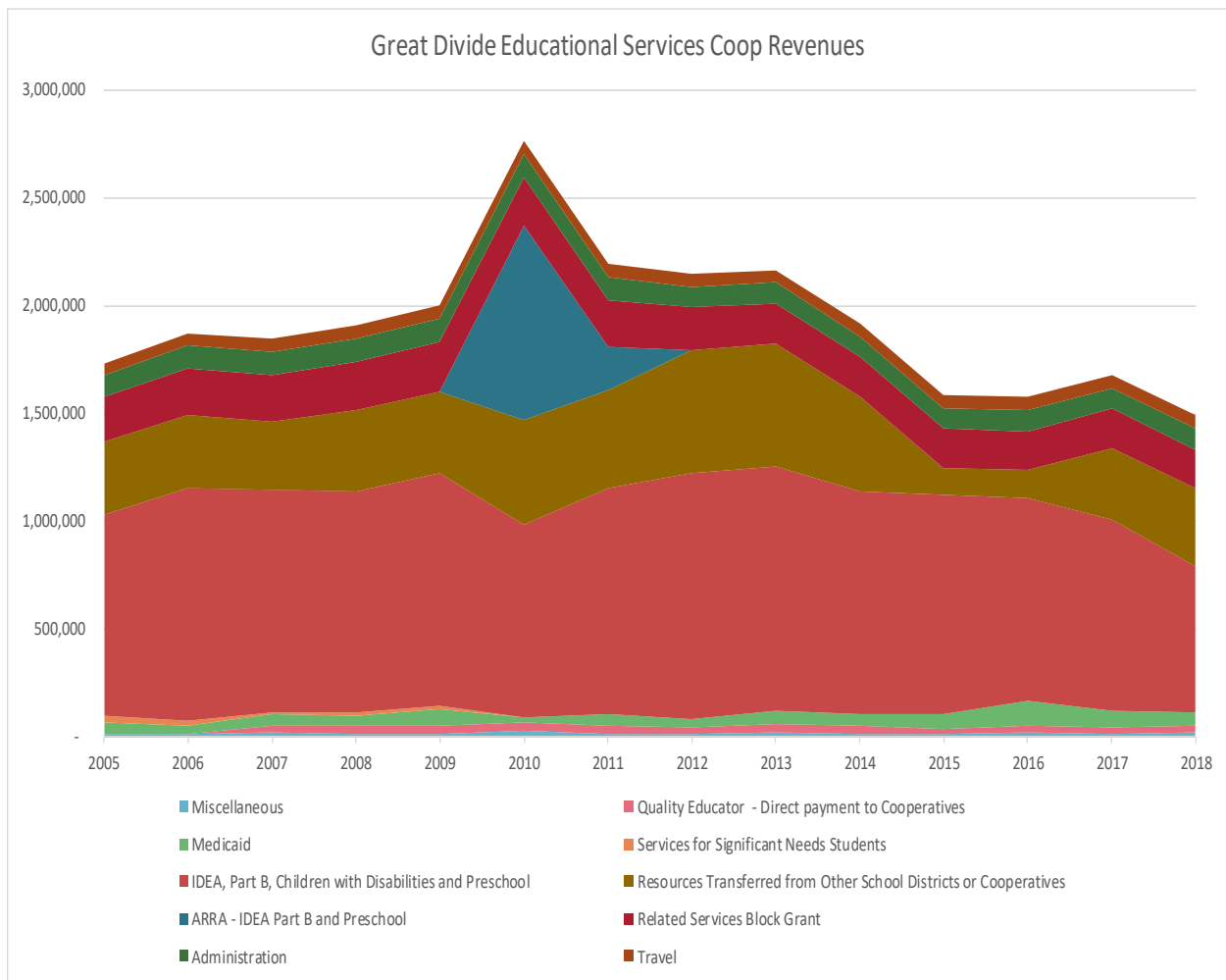


In FY 2005, three school districts within the cooperative boundaries, Butte Elementary, Butte High School, and Ramsay Elementary, did not participate in the cooperative. In FY 2011 Beaverhead County High School stopped participating in the cooperative. In FY 2018, Dillon Elementary, Lima K-12 Schools, Sheridan Elementary, Sheridan High School, and Twin Bridges K-12 Schools stopped participating in the cooperative. The remaining school districts participate under terms specified

in a cooperative agreement. The number of participating local school districts has dropped due to participating school districts withdrawing from the cooperative agreements.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, resources transferred from other school districts or cooperatives, related services block grants, travel, and administration.



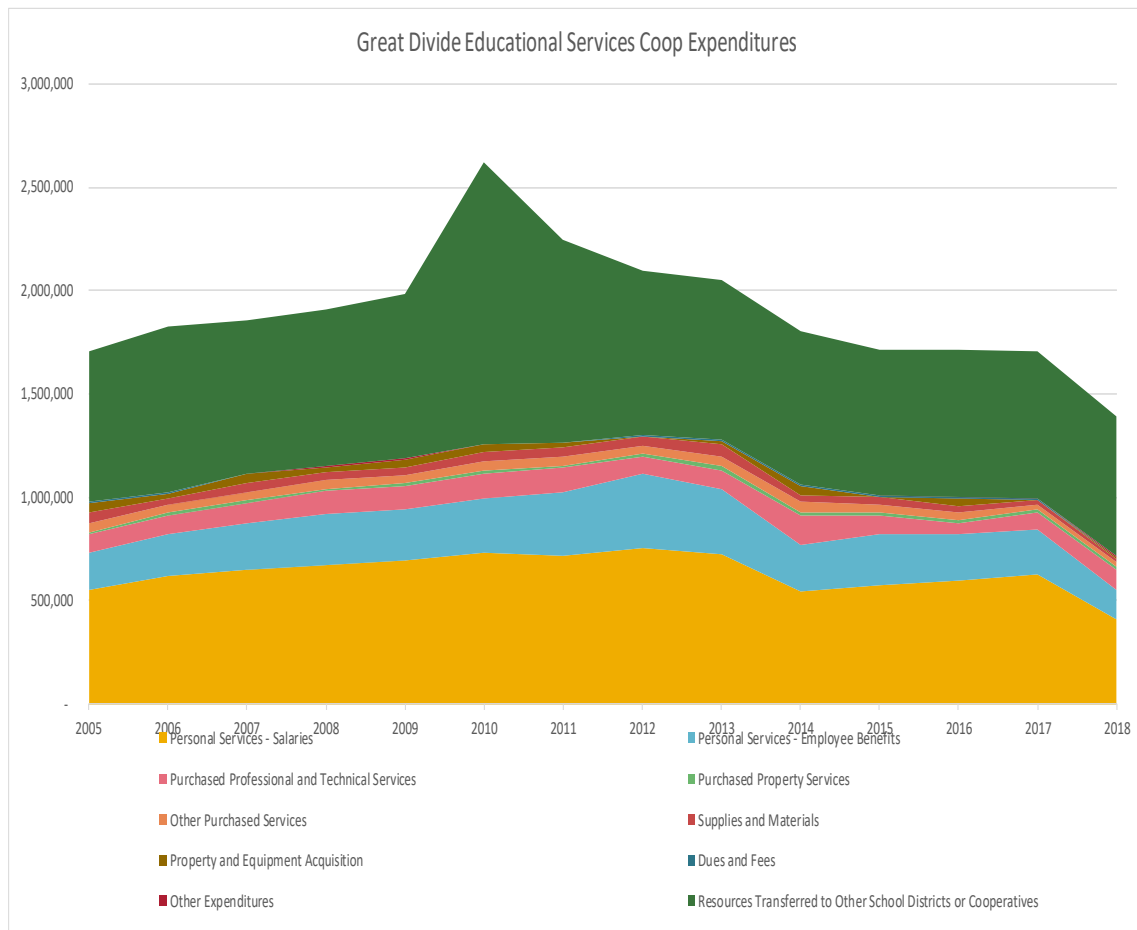
State revenues, including **related services block grant, travel, and administration**, made up 23.0% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 45.2% of the revenues in FY 2018. **Resources transferred from other school districts or cooperatives** made up 24.2% of FY 2018 revenues, an increase from 19.6% in FY

2005. **Medicaid** has also increased as a percentage of revenues, from 3.2% in FY 2005 to 4.4% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Great Divide Educational Services Cooperative										
Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	521	488	447	438	424	454	492	490	498	489
% Change in Participating		-6.3%	-8.4%	-2.0%	-3.2%	7.1%	8.4%	-0.4%	1.6%	-1.8%

Cooperative expenditures included **personal services** and **benefits**, as well as **transfers to other school districts and cooperatives**.



As reflected in the figure above, **resources transferred to other districts or cooperatives** increased from 42.6% of expenditures in FY 2005 to 48.3% in FY 2018. **Personal services** and **benefits** have declined from 43.1% of expenditures in FY 2005 to 39.5% of expenditures in FY 2018.

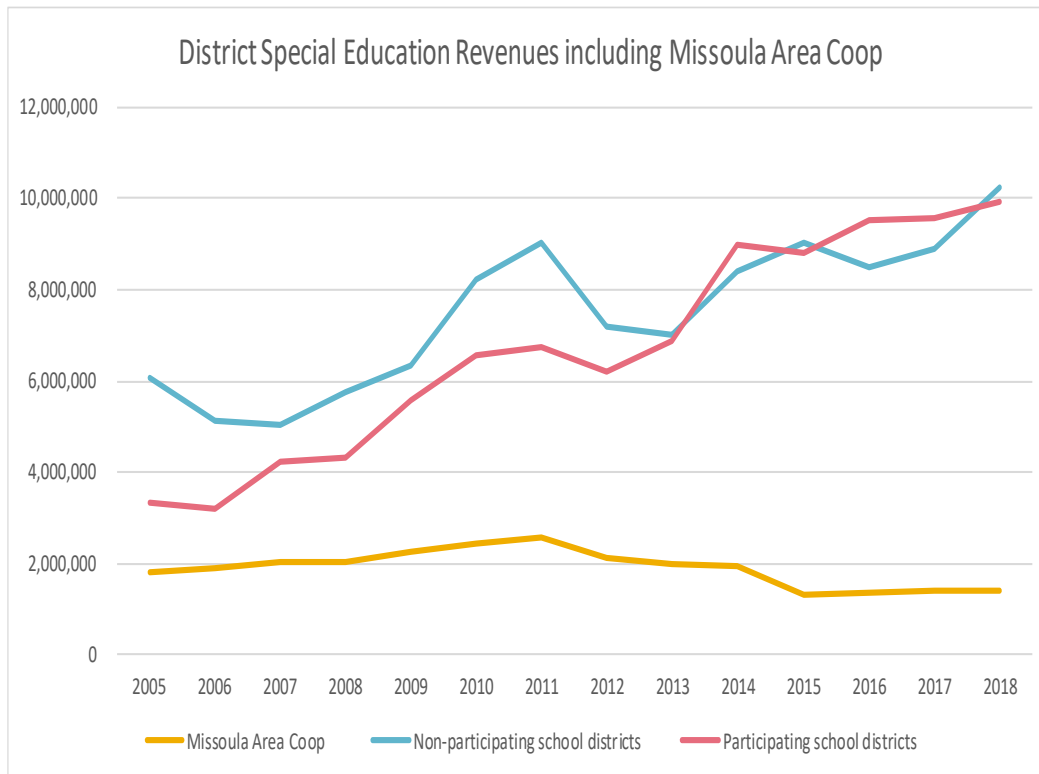
MISSOULA AREA COOPERATIVE

Missoula Area Cooperative serves school districts in Lake, Mineral, Missoula, and Sanders counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Missoula Area Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	7,682	7,684	7,555	7,658	7,557	7,373	7,264	7,269	7,267	7,123	7,114	6,980	7,004	7,080
Non-participating	<u>10,737</u>	<u>10,508</u>	<u>10,557</u>	<u>11,030</u>	<u>11,070</u>	<u>11,058</u>	<u>11,225</u>	<u>11,193</u>	<u>11,362</u>	<u>11,523</u>	<u>11,720</u>	<u>11,923</u>	<u>12,016</u>	<u>12,149</u>
Total	<u>18,419</u>	<u>18,192</u>	<u>18,112</u>	<u>18,688</u>	<u>18,627</u>	<u>18,431</u>	<u>18,489</u>	<u>18,462</u>	<u>18,629</u>	<u>18,646</u>	<u>18,834</u>	<u>18,903</u>	<u>19,020</u>	<u>19,229</u>
% Change in Participating		0.0%	-1.7%	1.4%	-1.3%	-2.4%	-1.5%	0.1%	0.0%	-2.0%	-0.1%	-1.9%	0.3%	1.1%

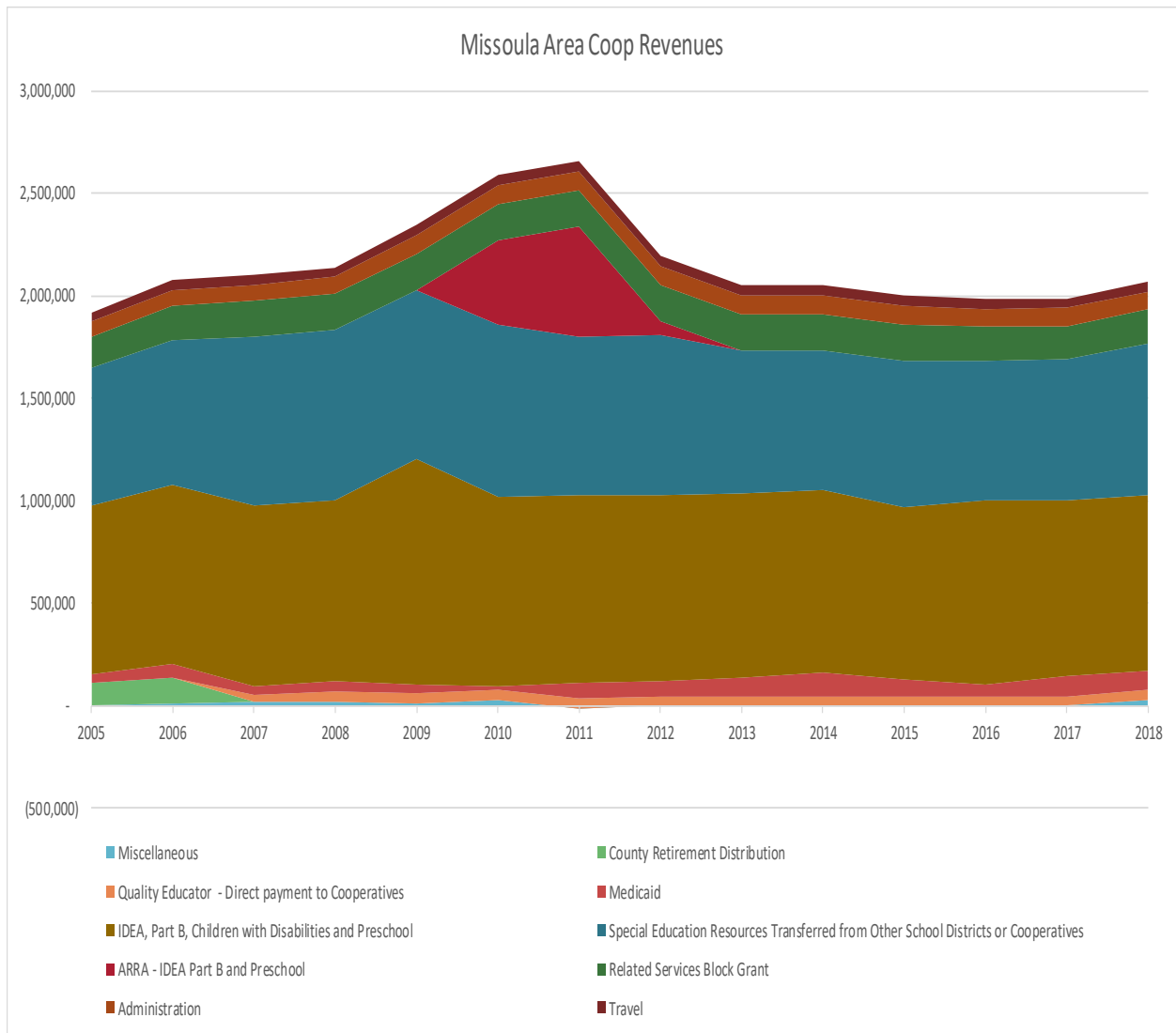
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



Ten school districts within the cooperative boundaries, Frenchtown K-12 School, Hellgate Elementary, Missoula Elementary, Polson Elementary, Polson High School, Ronan Elementary, Ronan High School, Target Range Elementary, Upper West Shore Elementary, and Valley View Elementary, do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has remained static between FY 2005 and FY 2018.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, special education resources transferred from other school districts or cooperatives, related services block grants, travel, and administration.



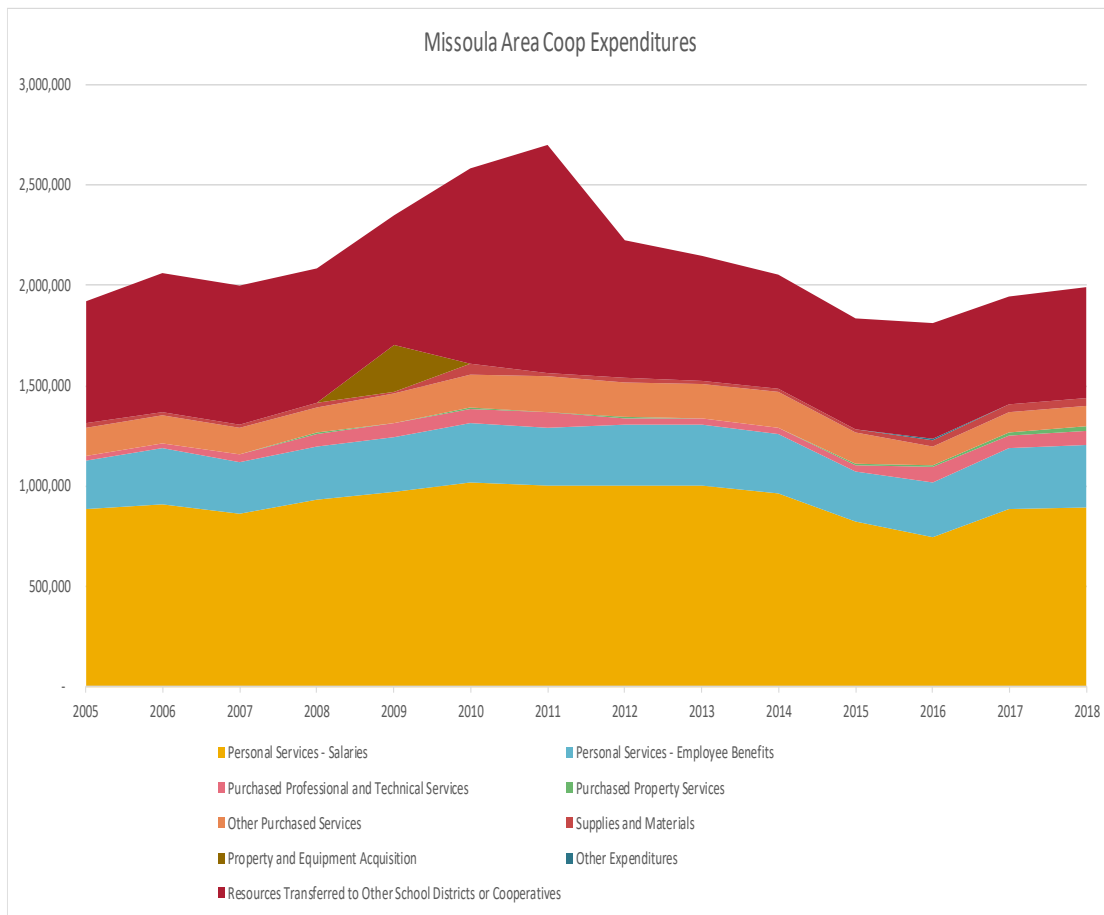
State revenues, including **related services block grant, travel, and administration**, made up 15.0% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 42.6% of the revenues in FY 2018. **Special education resources transferred from other school districts or cooperatives** made up 36.5% of FY 2018 revenues, a slight increase

from 35.5% in FY 2005. **Medicaid** also increased as a percentage of revenues, from 2.6% in FY 2005 to 4.5% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Missoula Area Education Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	605	579	574	543	507	531	518	528	552	574
% Change in Participating		-4.3%	-0.9%	-5.4%	-6.6%	4.7%	-2.4%	1.9%	4.5%	4.0%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, **resources transferred to other districts or cooperatives** declined from 31.7% of expenditures in FY 2005 to 27.6% in FY 2018. **Personal services** and **benefits** have grown from 58.8% of expenditures in FY 2005 to 60.4% of expenditures in FY 2018.

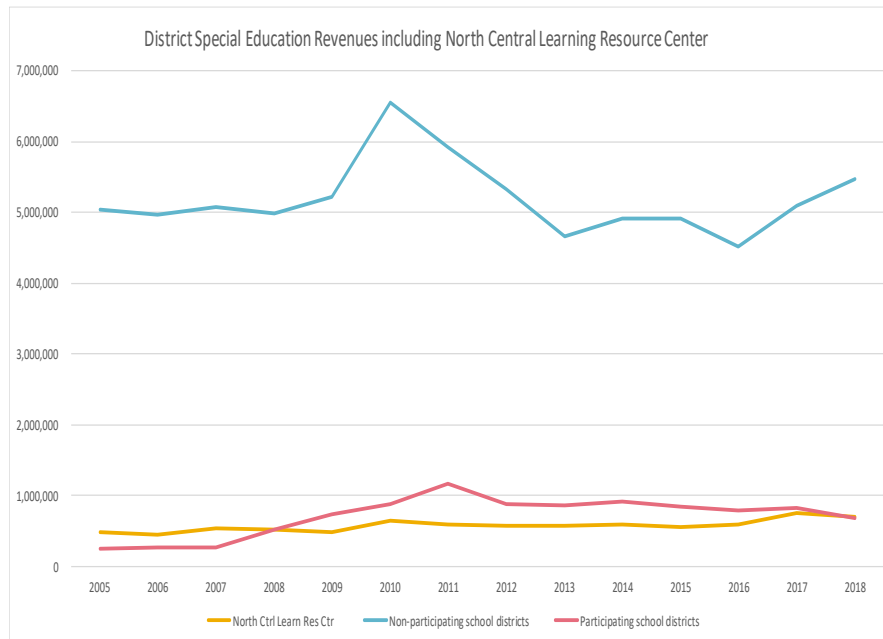
NORTH CENTRAL LEARNING RESOURCE CENTER

North Central Learning Resource Center serves school districts in Cascade County.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

North Central Learning Resource Center														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	1,603	1,526	1,485	1,491	1,466	1,415	1,392	1,382	1,343	1,408	1,382	1,413	1,427	1,501
Non-participating	<u>10,952</u>	<u>10,739</u>	<u>10,654</u>	<u>10,894</u>	<u>10,687</u>	<u>10,658</u>	<u>10,546</u>	<u>10,454</u>	<u>10,420</u>	<u>10,413</u>	<u>10,500</u>	<u>10,598</u>	<u>10,460</u>	<u>10,523</u>
Total	<u>12,555</u>	<u>12,265</u>	<u>12,139</u>	<u>12,385</u>	<u>12,153</u>	<u>12,073</u>	<u>11,938</u>	<u>11,836</u>	<u>11,763</u>	<u>11,821</u>	<u>11,882</u>	<u>12,011</u>	<u>11,887</u>	<u>12,024</u>
% Change in Participating		-4.8%	-2.7%	0.4%	-1.7%	-3.5%	-1.6%	-0.7%	-2.8%	4.8%	-1.8%	2.2%	1.0%	5.2%

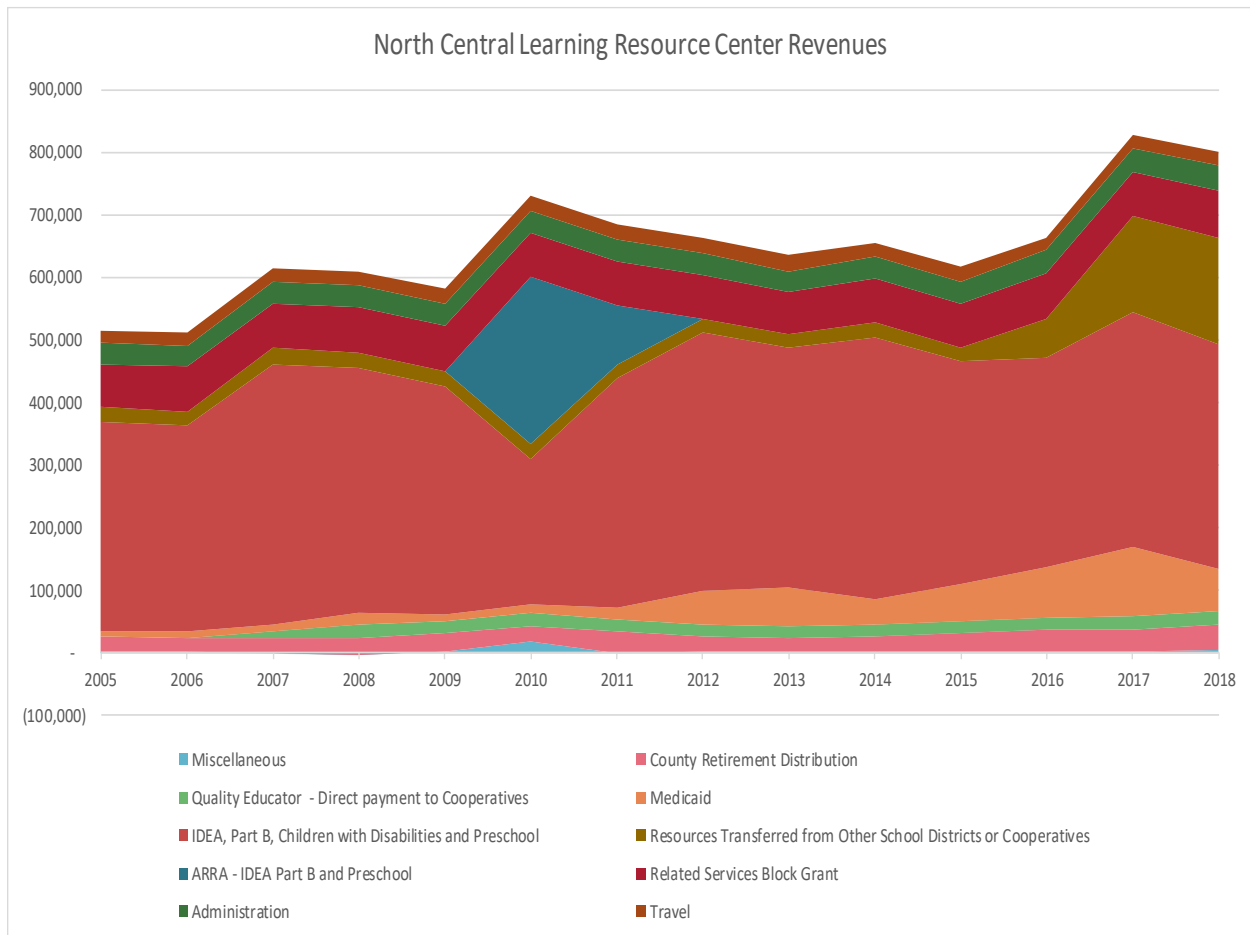
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



Two school districts within the cooperative boundaries, Great Falls Elementary and Great Falls High School do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 11 in FY 2005 to 10 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include **IDEA, Part B, Children with Disabilities and Preschool**, resources transferred from other school districts or cooperatives, related services block grants, travel, and administration.

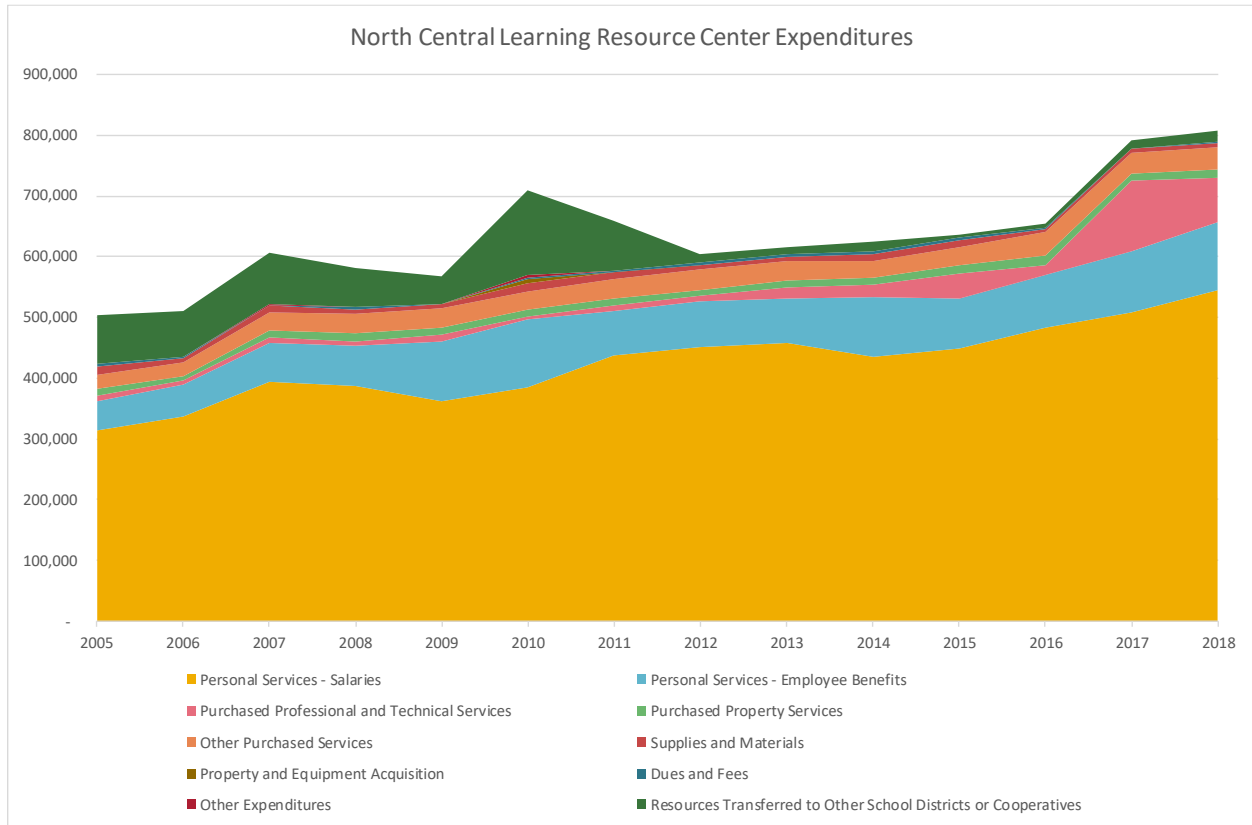


State revenues, including **related services block grant**, **travel**, and **administration**, made up 17.0% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 44.8% of the revenues in FY 2018. **Resources transferred from other school districts or cooperatives** made up 21.3% of FY 2018 revenues, an increase from 4.5% in FY 2005. **Medicaid** increased as a percentage of revenues, from 1.5% in FY 2005 to 8.5% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

North Central Learning Resource Center Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	175	165	164	182	157	157	170	176	169	177
% Change in Participating		-5.7%	-0.6%	11.0%	-13.7%	0.0%	8.3%	3.5%	-4.0%	4.7%

Cooperative expenditures included **personal services** and **benefits**, as well as **transfers to other school districts and cooperatives**.



As reflected in the figure above, **resources transferred to other districts or cooperatives** declined from 15.9% of expenditures in FY 2005 to 2.3% in FY 2018. **Personal services** and **benefits** have grown from 71.9% of expenditures in FY 2005 to 81.5% of expenditures in FY 2018.

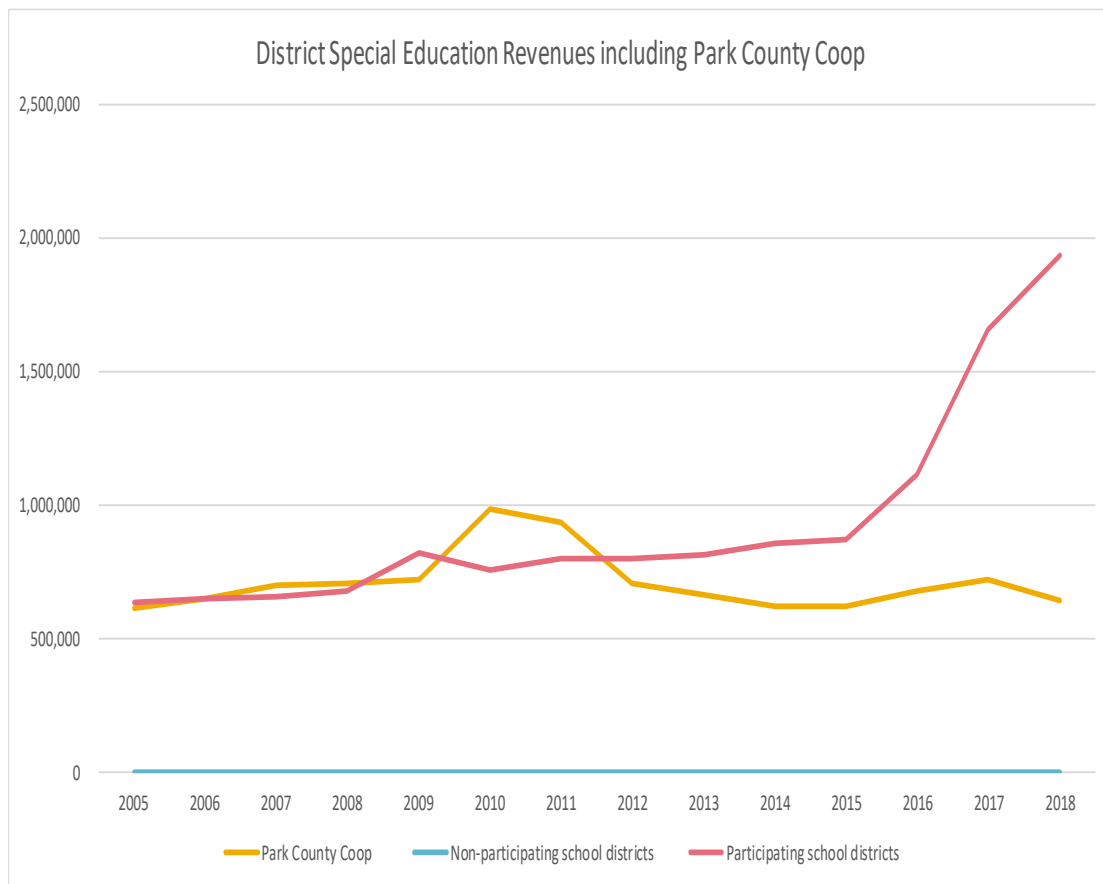
PARK COUNTY COOPERATIVE

Park County Cooperative serves school districts in Park County.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Park County Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	<u>2,174</u>	<u>2,184</u>	<u>2,112</u>	<u>2,190</u>	<u>2,204</u>	<u>2,153</u>	<u>2,101</u>	<u>2,067</u>	<u>2,004</u>	<u>1,985</u>	<u>2,003</u>	<u>2,042</u>	<u>2,048</u>	<u>2,021</u>
Total	<u>2,174</u>	<u>2,184</u>	<u>2,112</u>	<u>2,190</u>	<u>2,204</u>	<u>2,153</u>	<u>2,101</u>	<u>2,067</u>	<u>2,004</u>	<u>1,985</u>	<u>2,003</u>	<u>2,042</u>	<u>2,048</u>	<u>2,021</u>
% Change in Participating		0.5%	-3.3%	3.7%	0.6%	-2.3%	-2.4%	-1.6%	-3.0%	-0.9%	0.9%	1.9%	0.3%	-1.3%

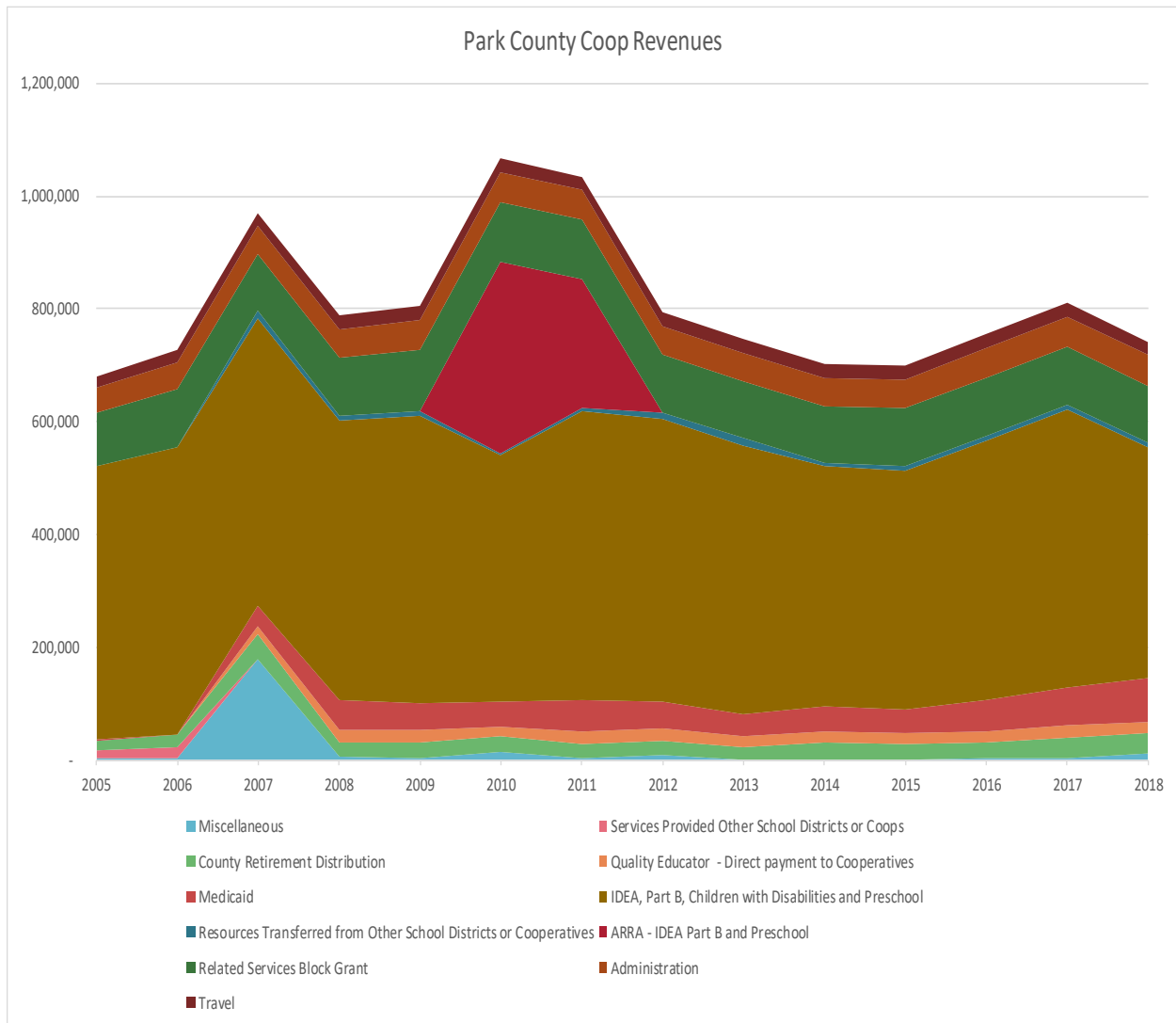
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



All of the school districts within the cooperative boundaries participate in the cooperative under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 10 in FY 2005 to 9 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, Medicaid, related services block grants, travel, and administration.

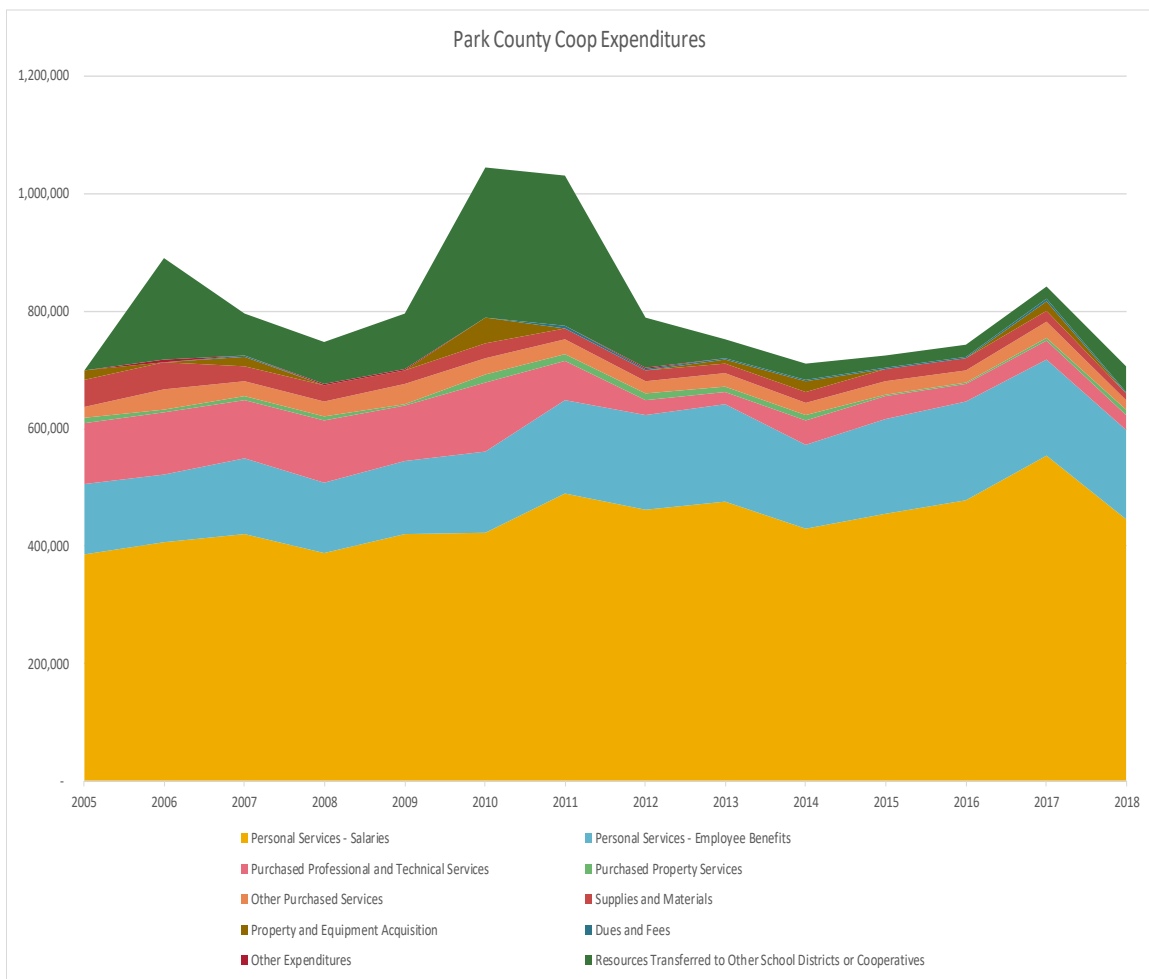


State revenues, including **related services block grant, travel, and administration**, made up 24.2% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 55.2% of the revenues in FY 2018. **Medicaid** made up 10.6% of FY 2018 revenues, an increase from 0.6% in FY 2005.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Park County Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	265	275	248	216	217	209	238	242	261	268
% Change in Participating		3.8%	-9.8%	-12.9%	0.5%	-3.7%	13.9%	1.7%	7.9%	2.7%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, resources transferred to other districts or cooperatives increased from 0% of expenditures in FY 2005 to 6.2% in FY 2018. Personal services and benefits have grown from 72.4% of expenditures in FY 2005 to 84.5% of expenditures in FY 2018. Purchased professional and technical services declined, from 14.6% in FY 2005 to 3.8% in FY 2018.

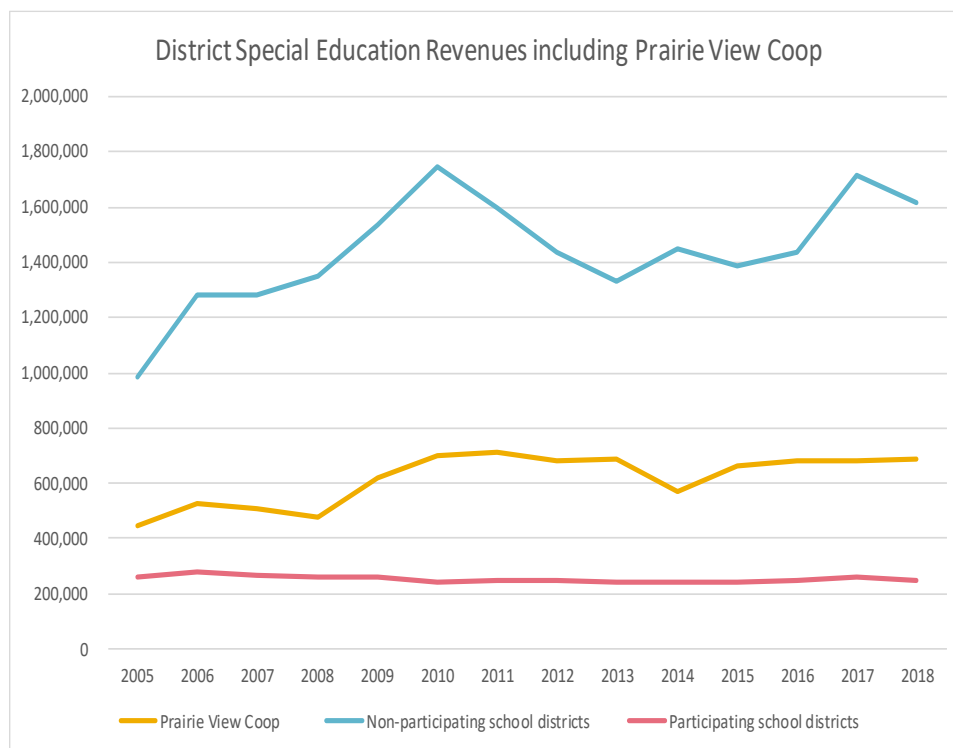
PRAIRIE VIEW COOPERATIVE

Prairie View Cooperative serves school districts in Dawson, McCone, Prairie, Richland, and Wibaux counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Prairie View Cooperative Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	1,290	1,251	1,240	1,251	1,199	1,210	1,194	1,241	1,276	1,296	1,326	1,358	1,321	1,302
Non-participating	2,508	2,407	2,343	2,362	2,379	2,371	2,306	2,260	2,402	2,561	2,611	2,750	2,749	2,575
Total	<u>3,798</u>	<u>3,658</u>	<u>3,583</u>	<u>3,613</u>	<u>3,578</u>	<u>3,581</u>	<u>3,500</u>	<u>3,501</u>	<u>3,678</u>	<u>3,857</u>	<u>3,937</u>	<u>4,108</u>	<u>4,070</u>	<u>3,877</u>
% Change in Participating		-3.0%	-0.9%	0.9%	-4.2%	0.9%	-1.3%	3.9%	2.8%	1.6%	2.3%	2.4%	-2.7%	-1.4%

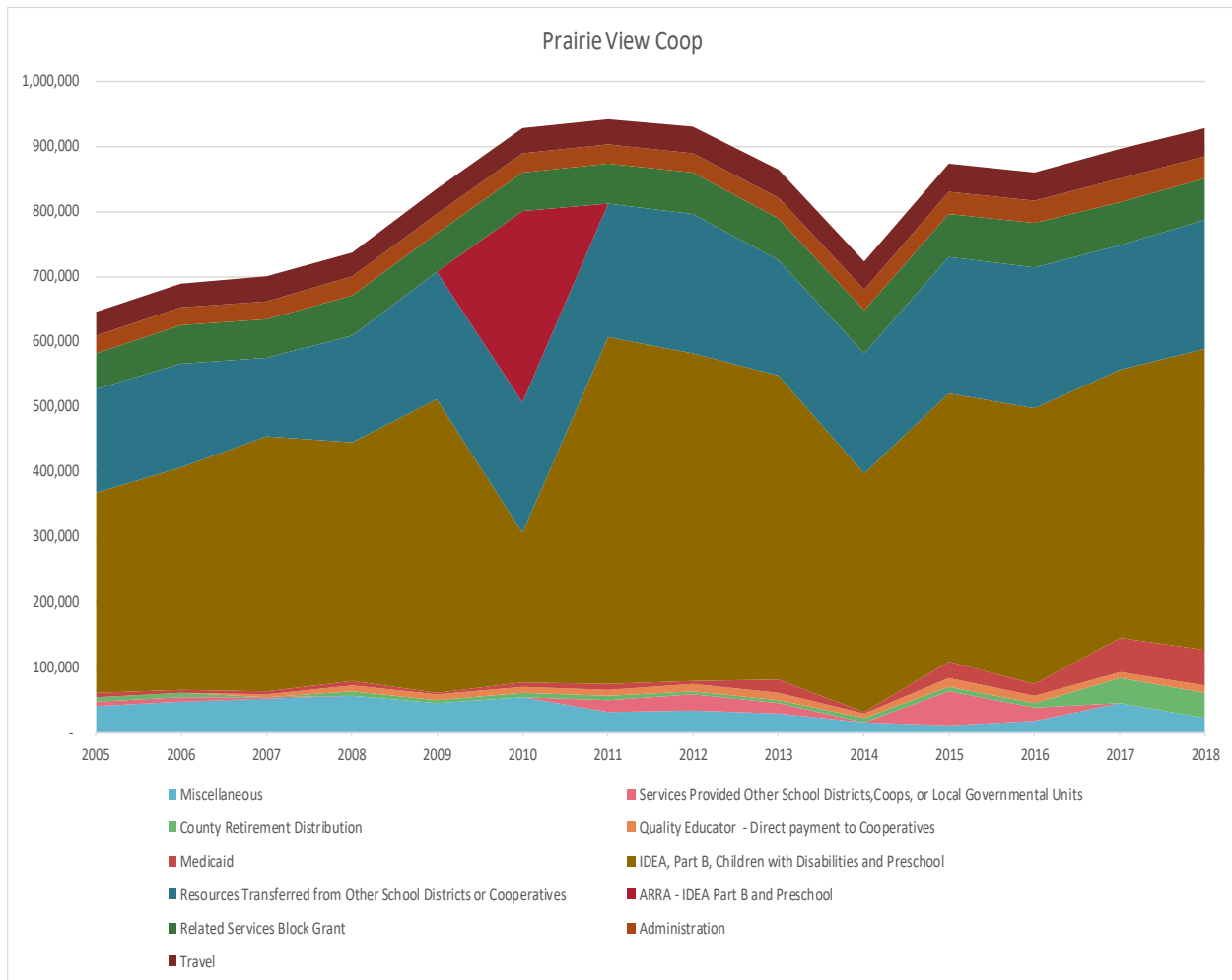
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



Four school districts within the cooperative boundaries, Dawson High School, Glendive Elementary, Sidney Elementary, and Sidney High School, do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. In FY 2006, Brorson Elementary joined the cooperative. Since then the number of participating local school districts has remained static.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, services provided to other school districts or cooperatives, related services block grants, travel, and administration.

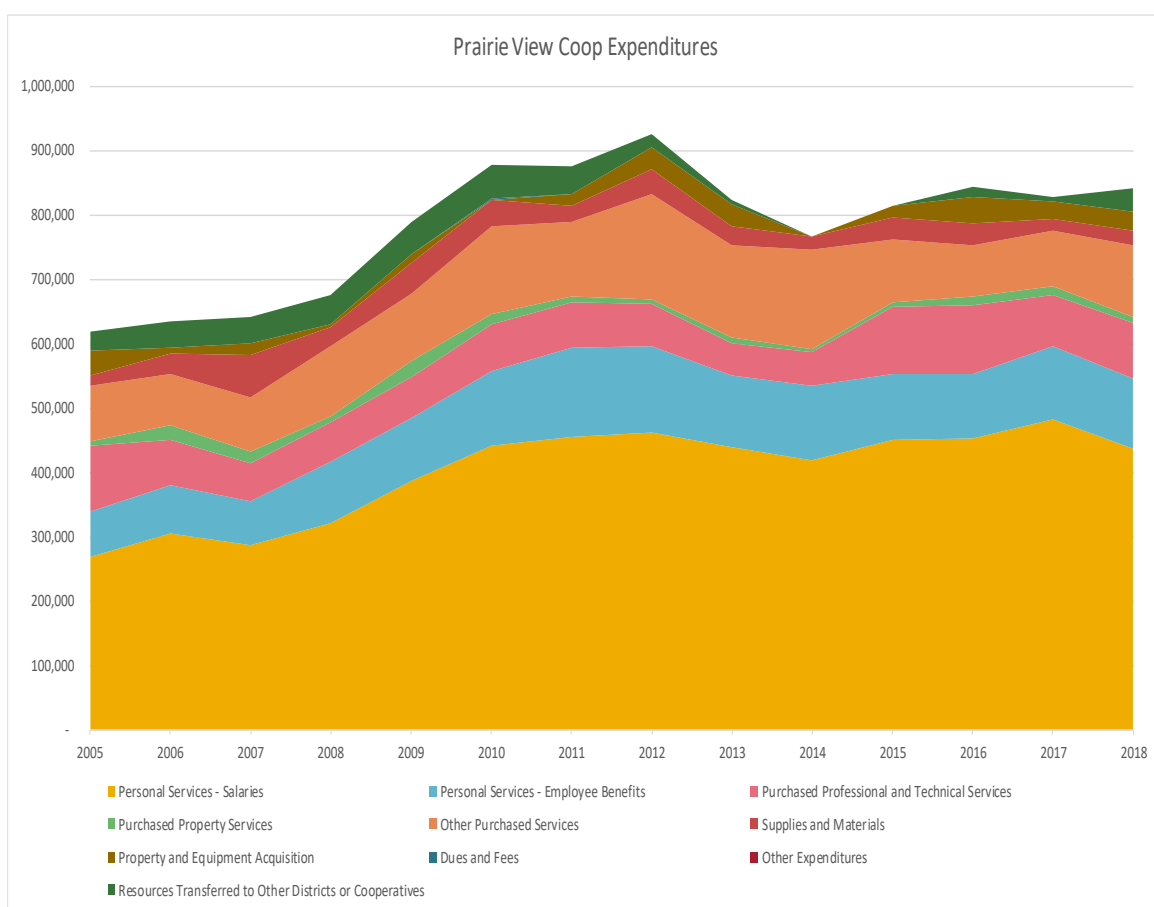


State revenues, including **related services block grant, travel, and administration**, made up 15.3% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 49.9% of the revenues in FY 2018. **Resources transferred from other school districts or cooperatives** made up 21.2% of FY 2018 revenues. Medicaid has increased as a percentage of revenues from 6.2% in FY 2005 to 38.6 % in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Prairie View Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	134	127	137	146	143	144	144	149	146	153
% Change in Participating		-5.2%	7.9%	6.6%	-2.1%	0.7%	0.0%	3.5%	-2.0%	4.8%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, resources transferred to other districts or cooperatives declined from 18.4% of expenditures in FY 2005 to 6.6% in FY 2018. Personal services and benefits have grown from 27.4% of expenditures in FY 2005 to 45.2% of expenditures in FY 2018. Purchased professional and technical services decreased between FY 2005 and FY 2018, from 16.4% to 10.1% of expenditures.

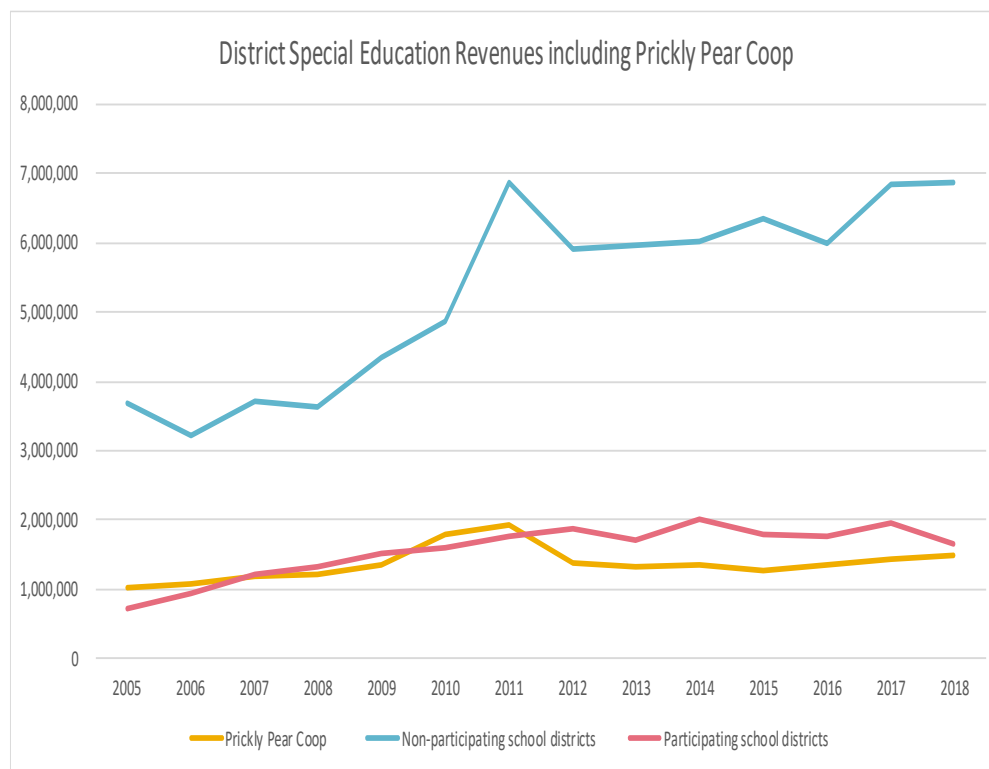
PRICKLY PEAR COOPERATIVE

Prickly Pear Cooperative serves cooperatives in Broadwater, Jefferson, Lewis & Clark, and Meagher counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Prickly Pear Cooperative Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	3,791	3,809	3,764	3,852	3,864	3,921	3,848	3,735	3,698	3,746	3,722	3,752	3,805	3,879
Non-participating	8,135	7,983	7,981	8,262	8,194	8,249	8,304	8,326	8,269	8,273	8,296	8,224	8,260	8,332
Total	<u>11,926</u>	<u>11,792</u>	<u>11,745</u>	<u>12,114</u>	<u>12,058</u>	<u>12,170</u>	<u>12,152</u>	<u>12,061</u>	<u>11,967</u>	<u>12,019</u>	<u>12,018</u>	<u>11,976</u>	<u>12,065</u>	<u>12,211</u>
% Change in Participating		0.5%	-1.2%	2.3%	0.3%	1.5%	-1.9%	-2.9%	-1.0%	1.3%	-0.6%	0.8%	1.4%	1.9%

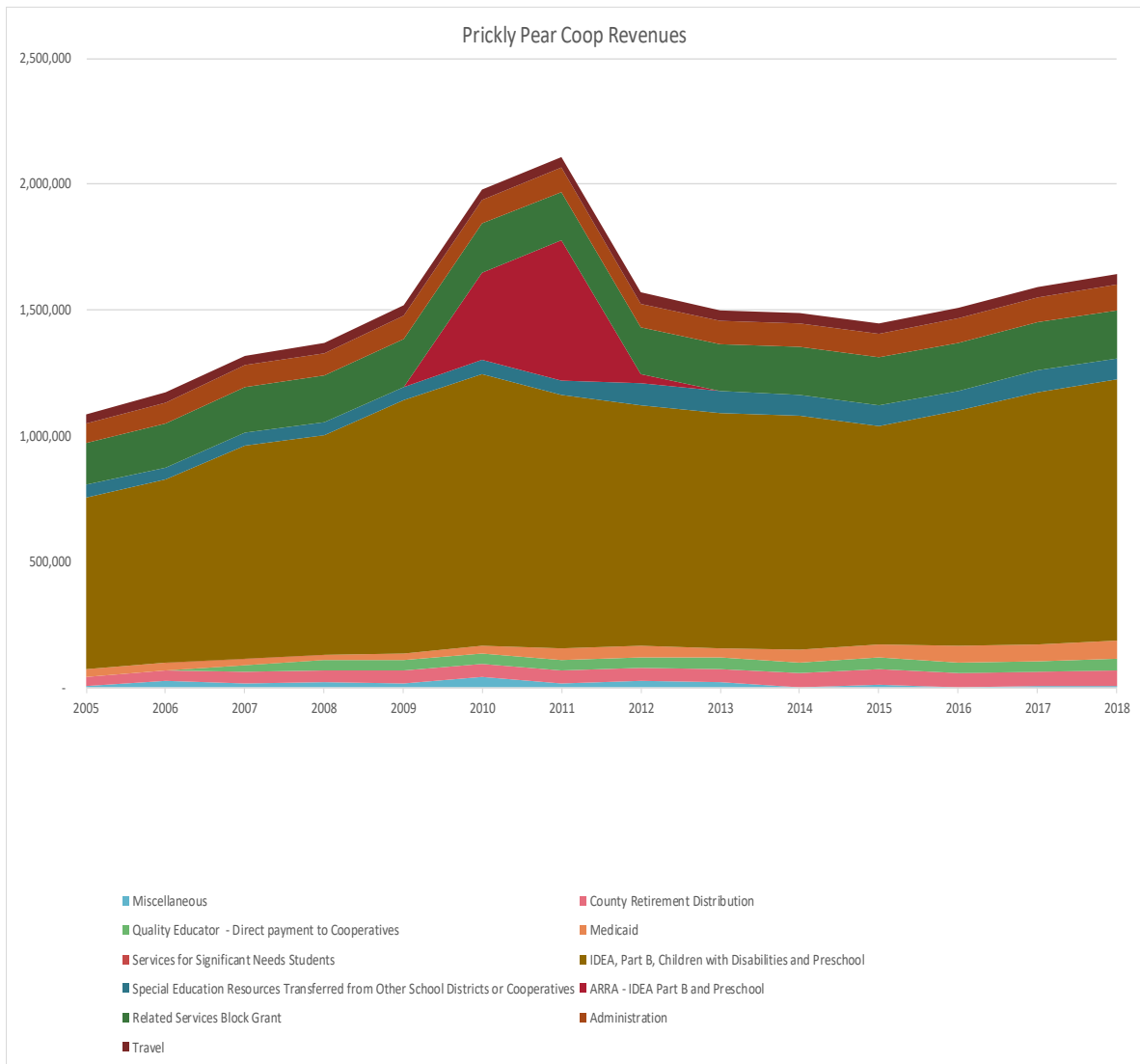
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



Two school districts within the cooperative boundaries Helena Elementary and Helena High School, do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 17 in FY 2005 to 13 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, resources transferred from other school districts or cooperatives, related services block grants, travel, and administration.

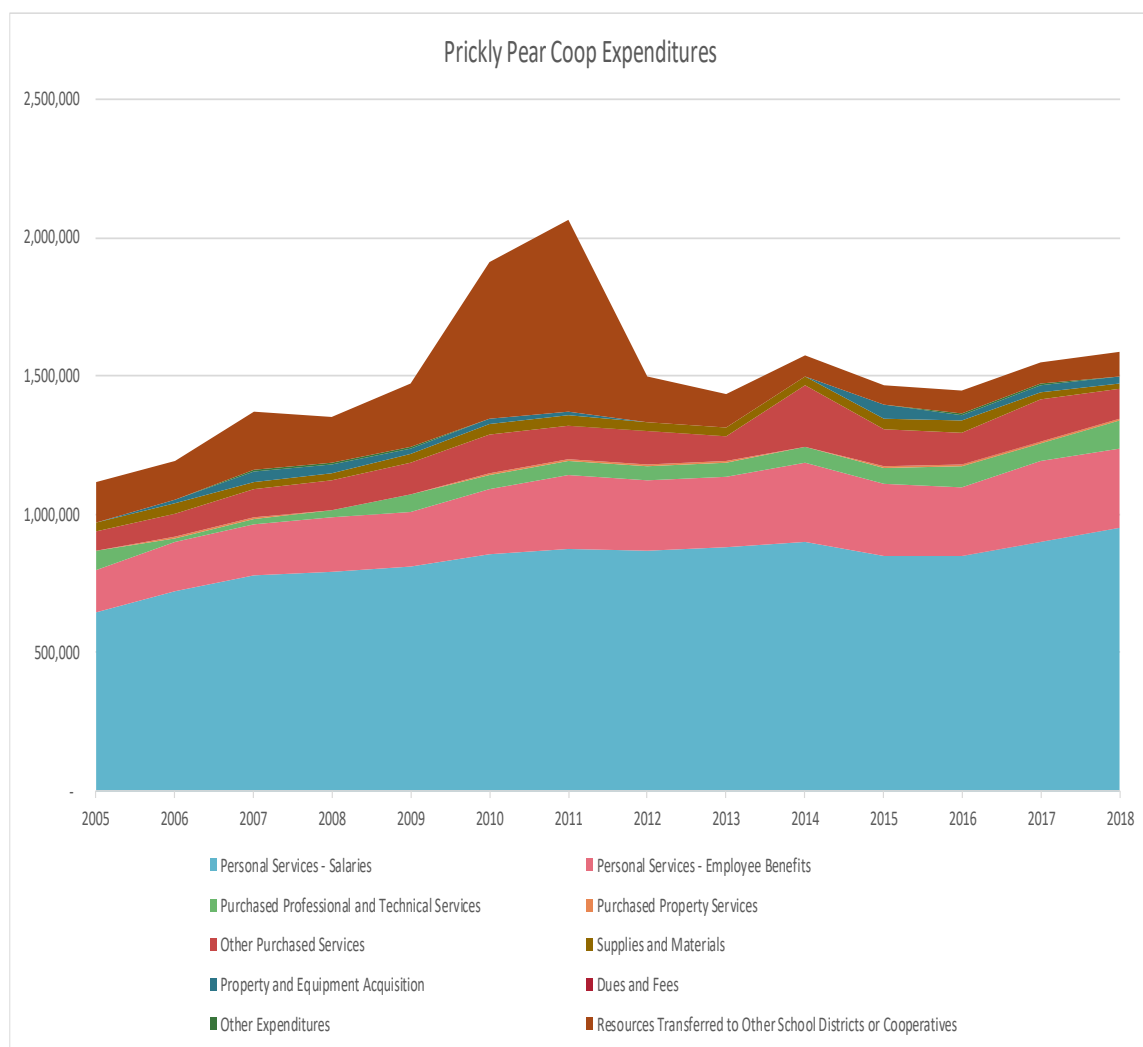


State revenues, including **related services block grant, travel, and administration**, made up 20.6% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 63.2% of the revenues in FY 2018. **Resources transferred from other school districts or cooperatives** made up 4.8% of FY 2018 revenues. **Medicaid** increased as a percentage of revenues, from 2.9% in FY 2005 to 4.5% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Prickly Pear Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	385	385	338	304	341	380	382	363	391	464
% Change in Participating		0.0%	-12.2%	-10.1%	12.2%	11.4%	0.5%	-5.0%	7.7%	18.7%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, resources transferred to other districts or cooperatives declined from 13.2% of expenditures in FY 2005 to 6.2% in FY 2018. Personal services and benefits have grown from 71.6% of expenditures in FY 2005 to 78.0% of expenditures in FY 2018.

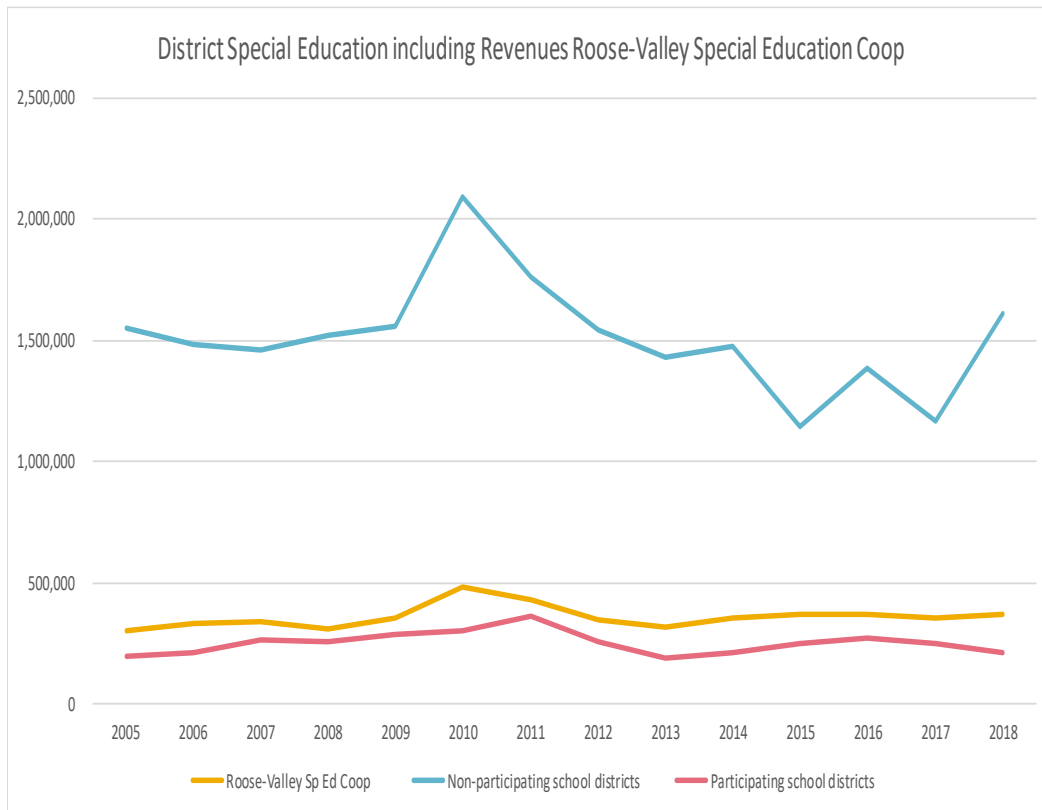
ROOSE – VALLEY COOPERATIVE

Roose – Valley Cooperative serves school districts in Roosevelt and Valley counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Roose - Valley Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	882	857	826	852	859	886	837	850	962	1,034	1,064	1,108	1,097	1,144
Non-participating	<u>2,797</u>	<u>2,742</u>	<u>2,639</u>	<u>2,726</u>	<u>2,665</u>	<u>2,623</u>	<u>2,682</u>	<u>2,660</u>	<u>2,629</u>	<u>2,623</u>	<u>2,665</u>	<u>2,662</u>	<u>2,647</u>	<u>2,688</u>
Total	<u>3,679</u>	<u>3,599</u>	<u>3,465</u>	<u>3,578</u>	<u>3,524</u>	<u>3,509</u>	<u>3,519</u>	<u>3,510</u>	<u>3,591</u>	<u>3,657</u>	<u>3,729</u>	<u>3,770</u>	<u>3,744</u>	<u>3,832</u>
% Change in Participating		-2.8%	-3.6%	3.1%	0.8%	3.1%	-5.5%	1.6%	13.2%	7.5%	2.9%	4.1%	-1.0%	4.3%

Revenue comparison between participating school districts, non-participating school districts, and cooperatives.

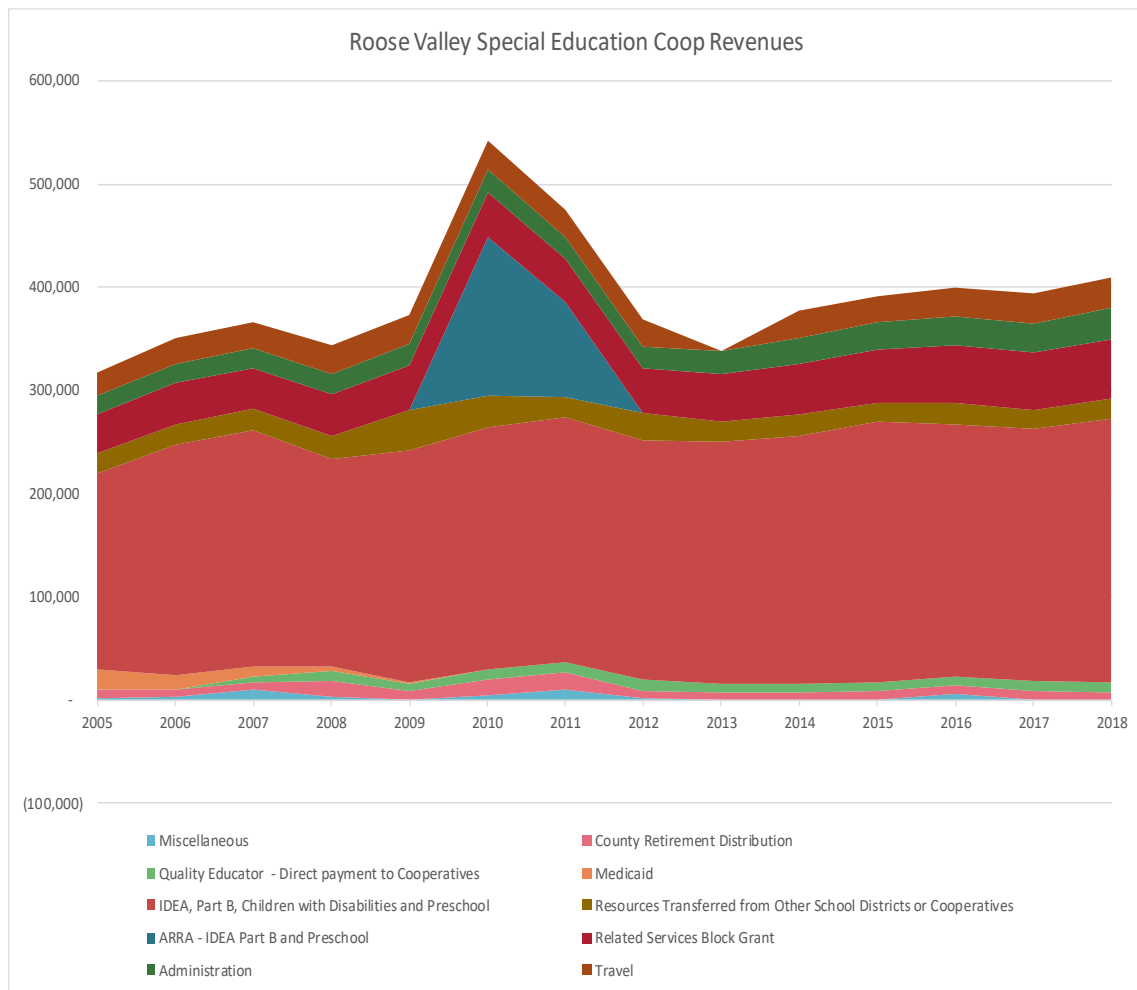


In FY 2005, seven school districts within the cooperative boundaries, Glasgow K-12 Schools, Nashua K-12 Schools, Opheim K-12 Schools, Poplar Elementary, Poplar High School, Wolf Point Elementary, and Wolf Point High School, did not participate in the cooperative. In FY 2013, Opheim K-12 Schools joined the cooperative. The remaining school districts participate under terms

specified in a cooperative agreement. With the exception of the addition of the Opheim K-12 Schools, the membership in the cooperative has been static between FY 2005 to FY 2018.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, resources transferred from other school districts or cooperatives, related services block grants, travel, and administration.

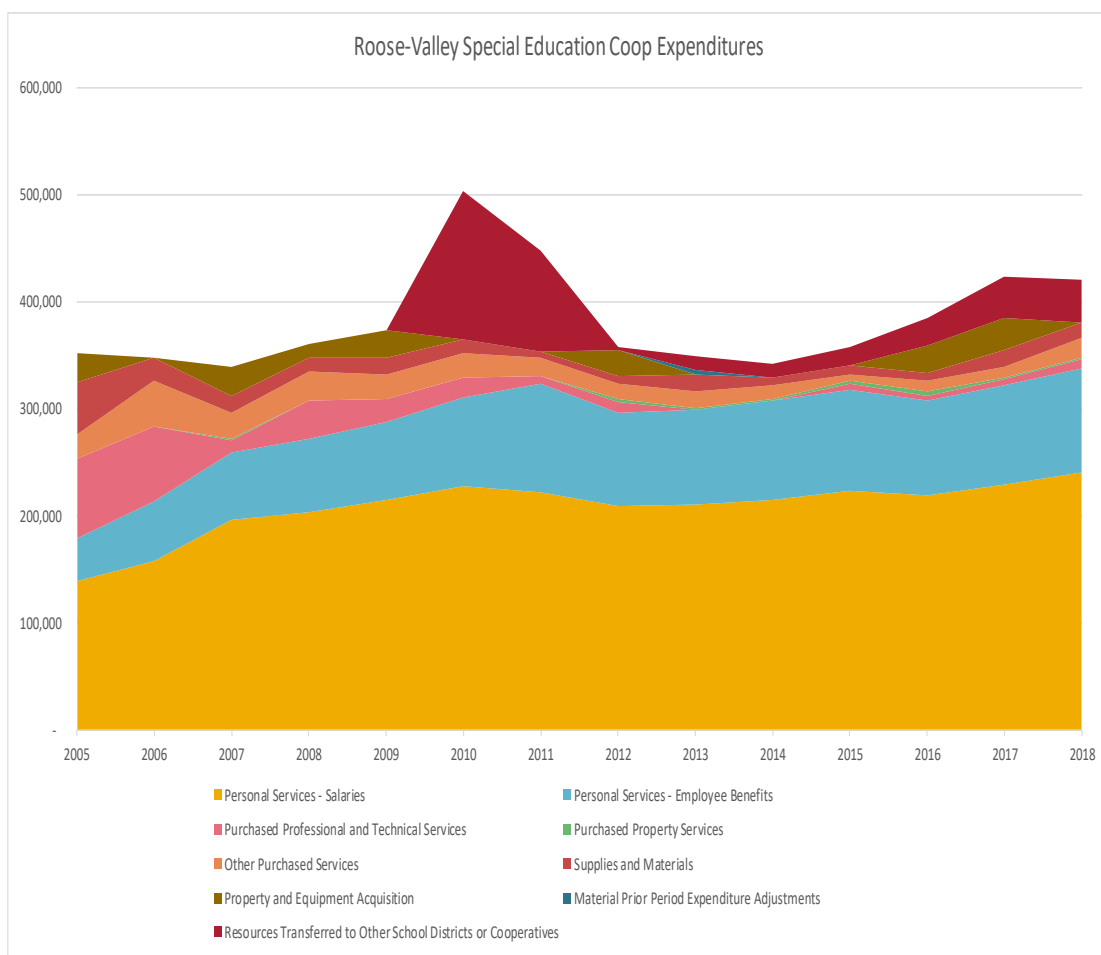


State revenues, including **related services block grant, travel, and administration**, made up 28.6% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 62.6% of the revenues in FY 2018. **Resources transferred from other school districts or cooperatives** made up 4.7% of FY 2018 revenues. Medicaid has decreased as a percentage of revenues from 5.8% in FY 2005 to 0% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Roose-Valley Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	130	120	105	89	93	122	125	126	141	130
% Change in Participating		-7.7%	-12.5%	-15.2%	4.5%	31.2%	2.5%	0.8%	11.9%	-7.8%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, **resources transferred to other districts or cooperatives** increased from 0.0% of expenditures in FY 2005 to 9.5% in FY 2018. **Personal services** and **benefits** have grown from 51.2% of expenditures in FY 2005 to 80.1% of expenditures in FY 2018. Purchased professional and technical services declined, from 20.8% of expenditures in FY 2005 to 2.2% in FY 2018.

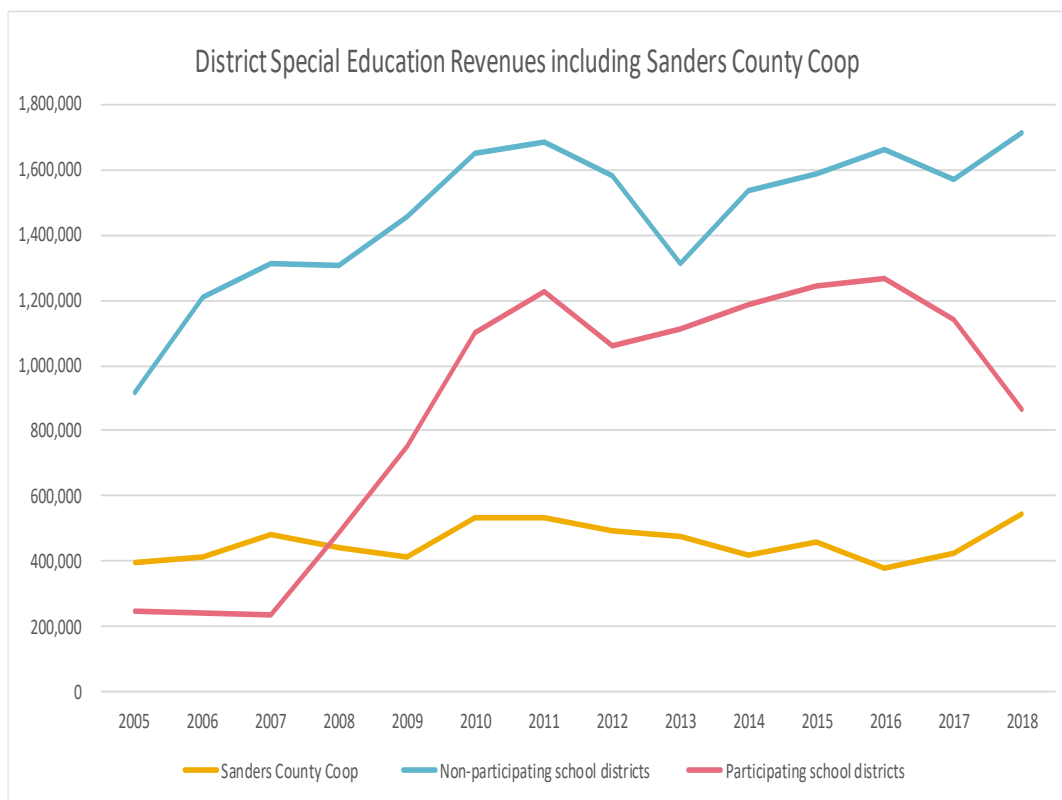
SANDERS COUNTY COOPERATIVE

Sanders County Cooperative serves school districts in Lincoln, Mineral, and Sanders counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Sanders County Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	1,356	1,334	1,260	1,254	1,208	1,180	1,138	1,124	1,108	1,095	1,080	1,072	1,059	1,105
Non-participating	2,567	2,498	2,390	2,417	2,374	2,281	2,210	2,206	2,168	2,053	2,038	2,095	2,056	2,053
Total	<u>3,923</u>	<u>3,832</u>	<u>3,650</u>	<u>3,671</u>	<u>3,582</u>	<u>3,461</u>	<u>3,348</u>	<u>3,330</u>	<u>3,276</u>	<u>3,148</u>	<u>3,118</u>	<u>3,167</u>	<u>3,115</u>	<u>3,158</u>
% Change in Participating		-1.6%	-5.5%	-0.5%	-3.7%	-2.3%	-3.6%	-1.2%	-1.4%	-1.2%	-1.4%	-0.7%	-1.2%	4.3%

Revenue comparison between participating school districts, non-participating school districts, and cooperatives.

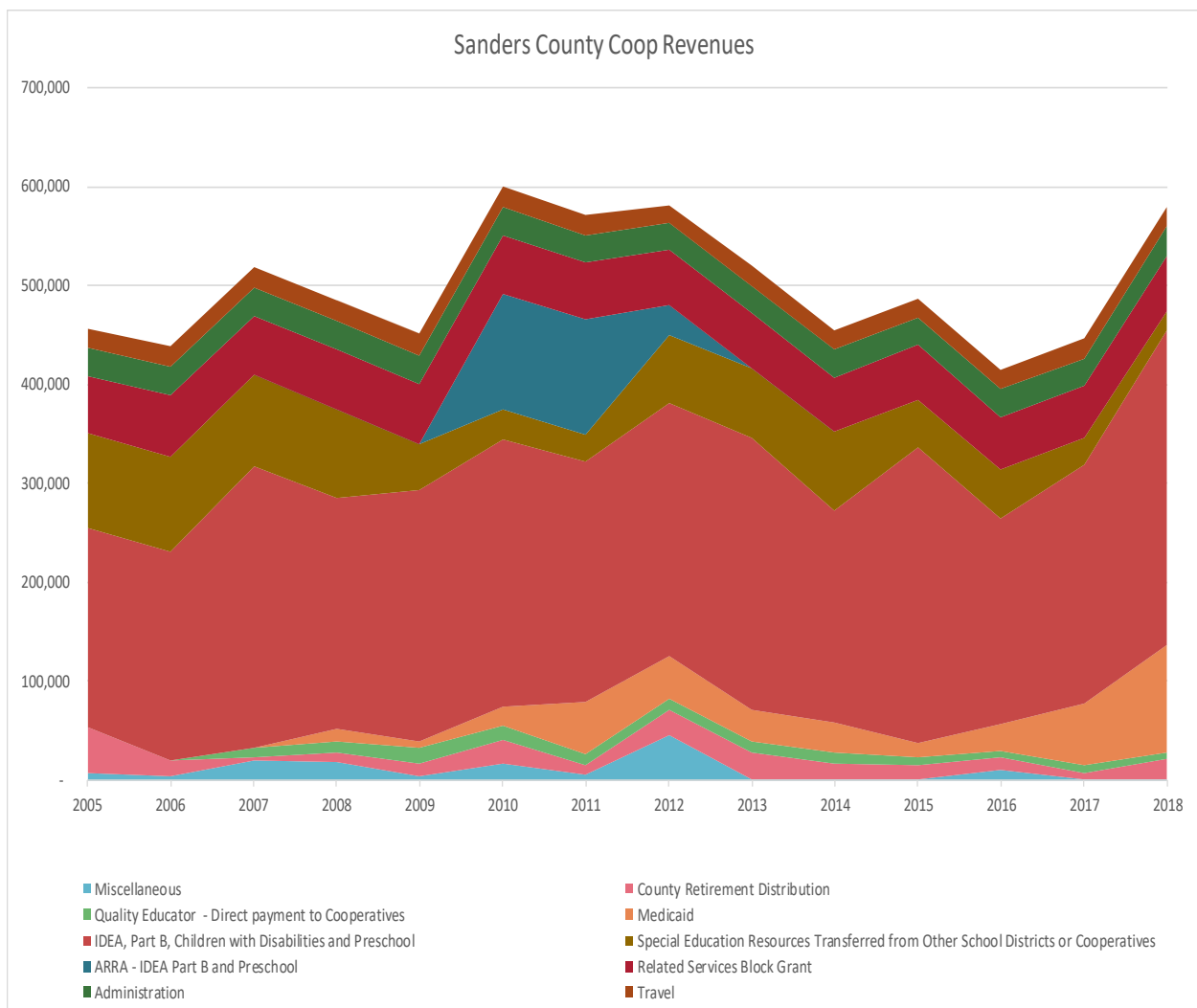


In FY 2005, nine school districts within the cooperative boundaries, Libby K-12 Schools, McCormick Elementary, Paradise Elementary, Plains Elementary, Plains High School, Troy Elementary, Troy High School and Yaak Elementary, did not participate in the cooperative. Plains Elementary and Plains High School districts consolidated in FY 2018 to the Plains K-12 School district. The

remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 10 in FY 2005 to 7 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, resources transferred from other school districts or cooperatives, related services block grants, travel, and administration.



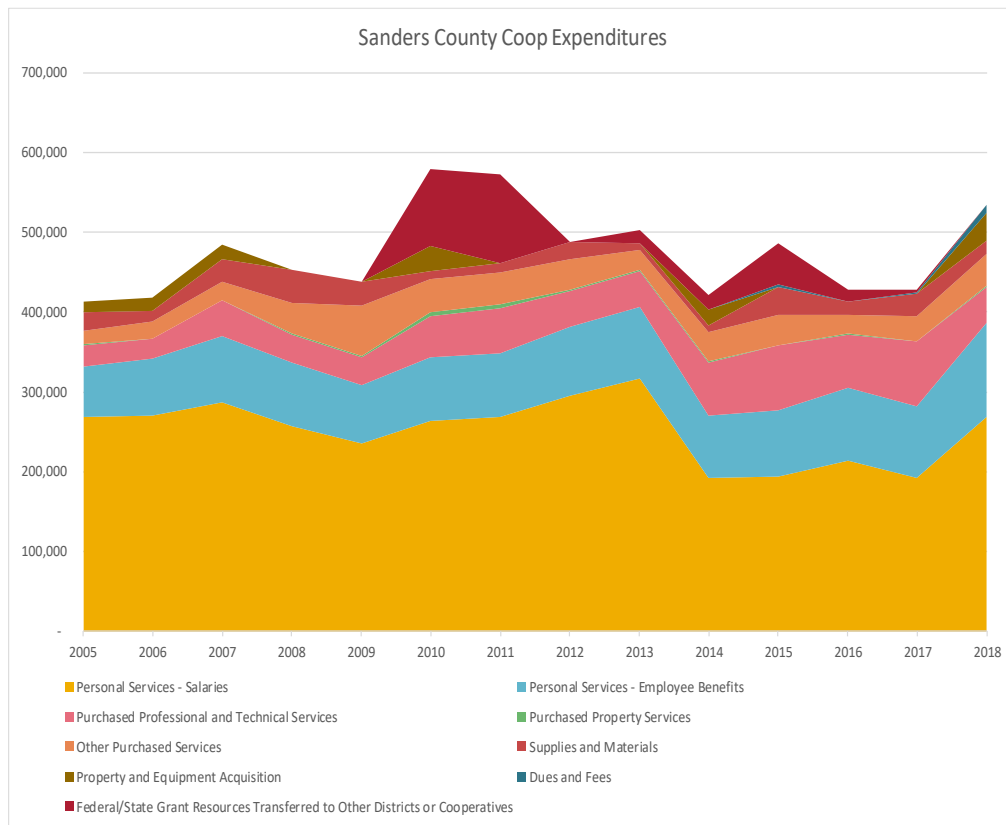
State revenues, including **related services block grant, travel, and administration**, made up 18.0% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 54.7% of the revenues in FY 2018. **Resources transferred from other school**

districts or cooperatives made up 3.9% of FY 2018 revenues, a decrease from 20.8% in FY 2005. Medicaid increased as a percentage of revenues, from 0% in FY 2005 to 18.7% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Sanders County Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	114	111	116	97	98	91	99	99	122	151
% Change in Participating		-2.6%	4.5%	-16.4%	1.0%	-7.1%	8.8%	0.0%	23.2%	23.8%

Cooperative expenditures included **personal services** and **benefits**, as well as **transfers to other school districts and cooperatives**.



As reflected in the figure above, expenditures for **purchased professional and technical services** increased from 6.4% in FY 2005 to 8.6% in FY 2018. **Personal services** and **benefits** have declined from 80.4% of expenditures in FY 2005 to 72.3% of expenditures in FY 2018.

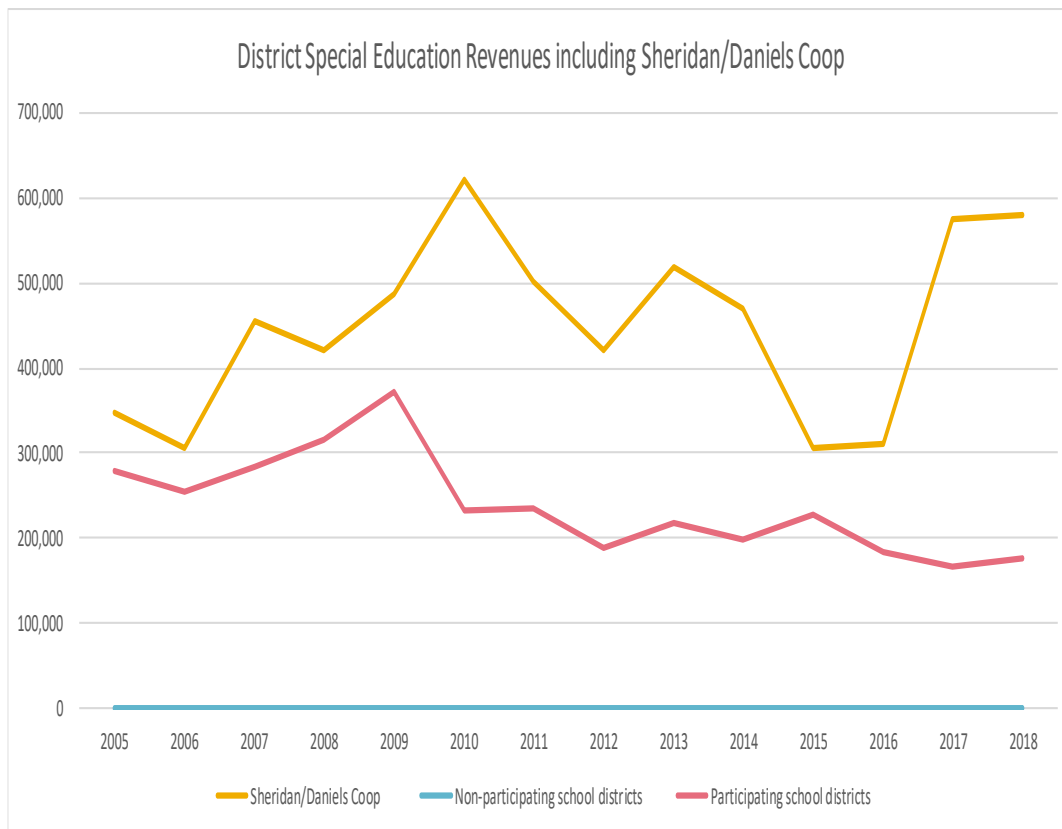
SHERIDAN/DANIELS COOPERATIVE

Sheridan/Daniels Cooperative serves school districts in Sheridan and Daniels counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB of school districts participating in the cooperative.

Sheridan/Daniels Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	<u>884</u>	<u>857</u>	<u>829</u>	<u>837</u>	<u>798</u>	<u>777</u>	<u>792</u>	<u>799</u>	<u>825</u>	<u>843</u>	<u>858</u>	<u>838</u>	<u>857</u>	<u>841</u>
Total	<u>884</u>	<u>857</u>	<u>829</u>	<u>837</u>	<u>798</u>	<u>777</u>	<u>792</u>	<u>799</u>	<u>825</u>	<u>843</u>	<u>858</u>	<u>838</u>	<u>857</u>	<u>841</u>
% Change in Participating		-3.1%	-3.3%	1.0%	-4.7%	-2.6%	1.9%	0.9%	3.3%	2.2%	1.8%	-2.3%	2.3%	-1.9%

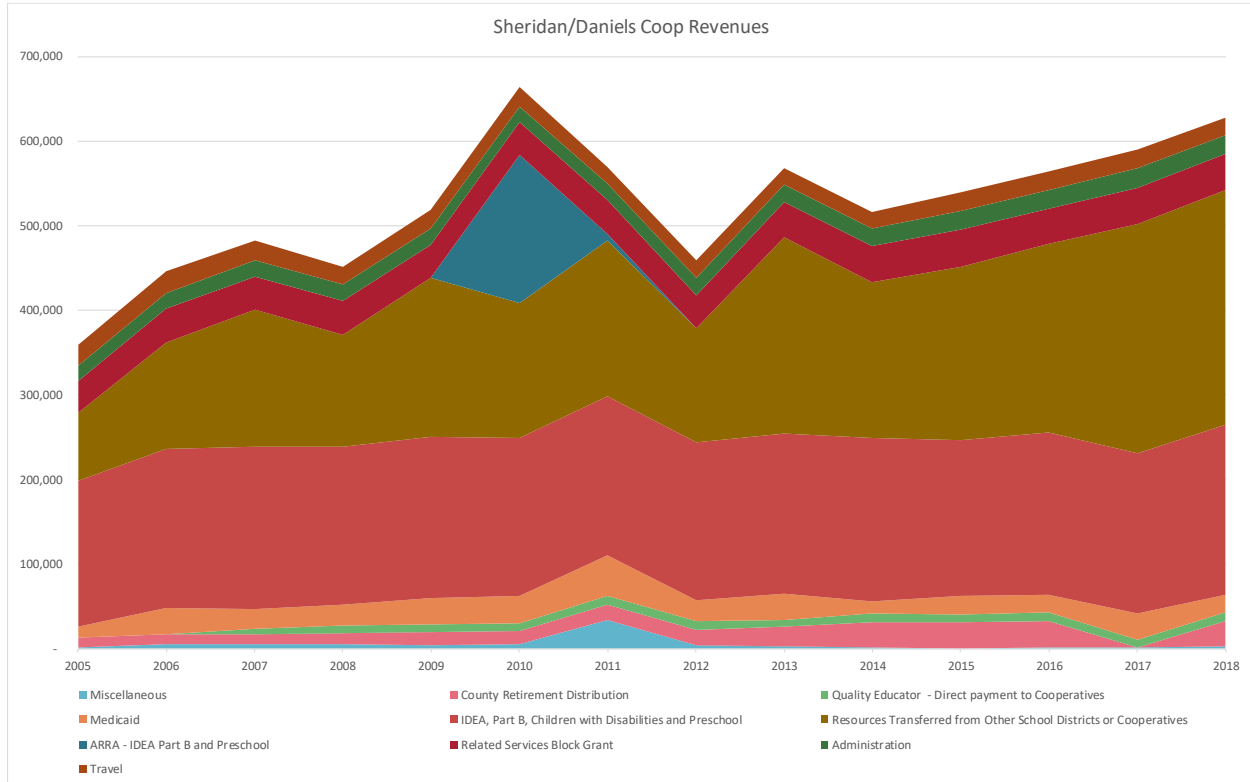
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



All of the school districts within the cooperative boundaries participate in the cooperative under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 7 in FY 2005 to 4 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, resources transferred to other school districts or cooperatives, related services block grants, travel, and administration.

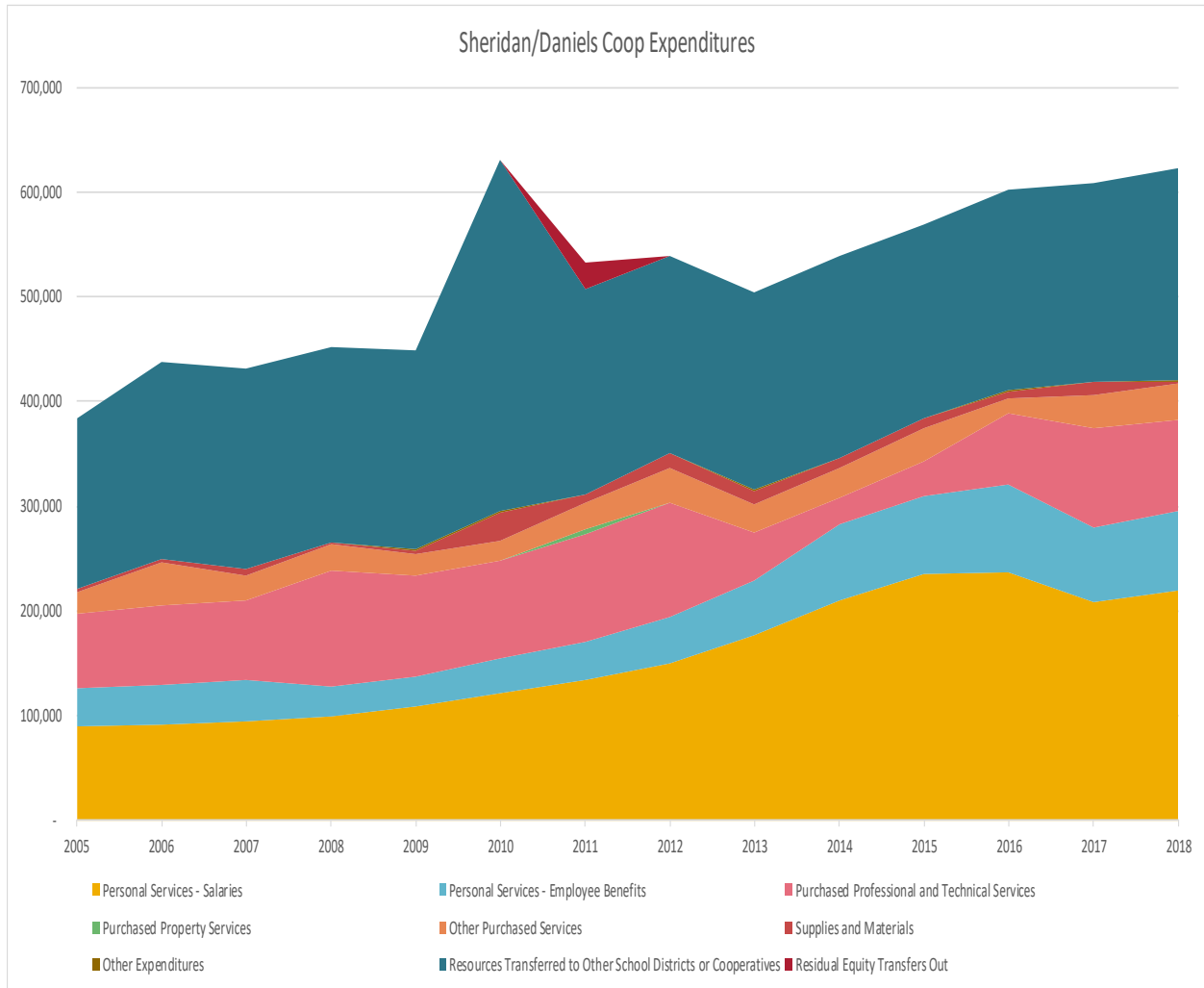


State revenues, including **related services block grant, travel, and administration**, made up 13.6% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 32.1% of the revenues in FY 2018. **Resources transferred to other school districts or cooperatives** made up 44.2% of FY 2018 revenues, an increase from 22.2% in FY 2005.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Sheridan/Daniels Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	159	149	140	134	136	130	135	116	122	118
% Change in Participating		-6.3%	-6.0%	-4.3%	1.5%	-4.4%	3.8%	-14.1%	5.2%	-3.3%

Cooperative expenditures included **personal services** and **benefits**, as well as **transfers to other school districts and cooperatives**.



As reflected in the figure above, **resources transferred to other districts or cooperatives** declined from 42.7% of expenditures in FY 2005 to 32.5% in FY 2018. **Personal services** and **benefits** have grown from 32.9% of expenditures in FY 2005 to 47.4% of expenditures in FY 2018. Expenditures for purchased professional and technical services, from 18.3% in FY 2005 to 14.1% in FY 2018.

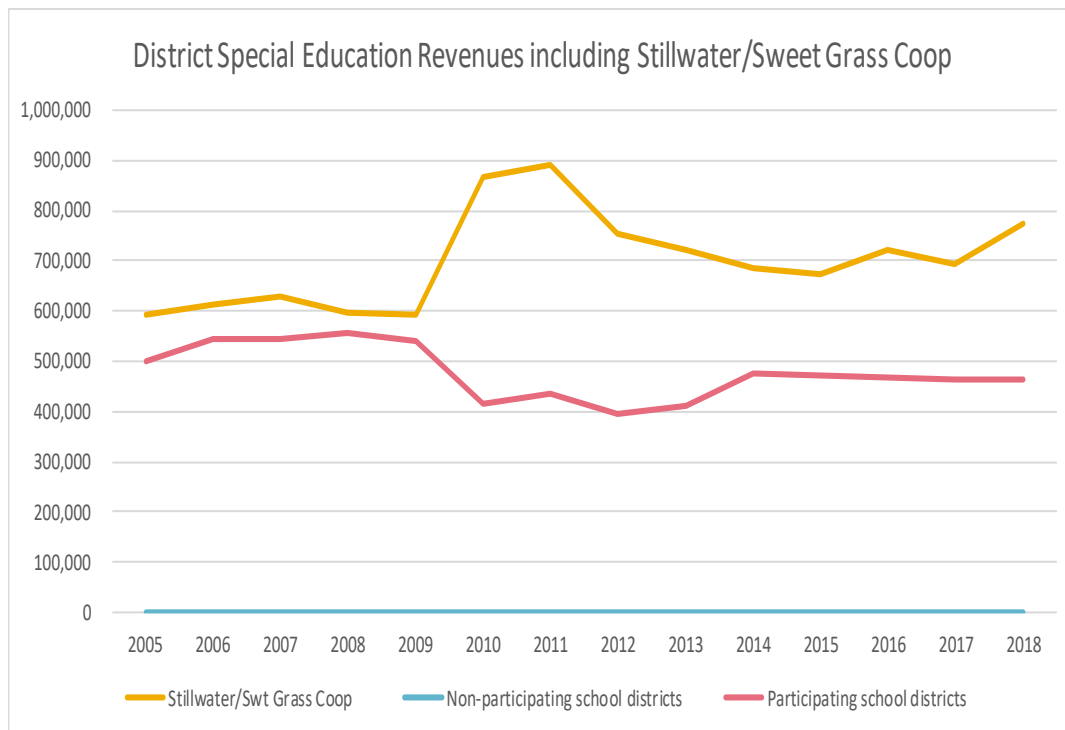
STILLWATER/SWEET GRASS COOPERATIVE

Stillwater/Sweet Grass Cooperative serves school districts in Stillwater and Sweet Grass counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB of school districts participating in the cooperative.

Stillwater/Sweet Grass Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	2,136	2,088	2,091	2,136	2,121	2,068	2,044	2,010	2,017	2,036	2,001	2,016	2,017	2,003
Total	2,136	2,088	2,091	2,136	2,121	2,068	2,044	2,010	2,017	2,036	2,001	2,016	2,017	2,003
% Change in Participating		-2.2%	0.1%	2.2%	-0.7%	-2.5%	-1.2%	-1.7%	0.3%	0.9%	-1.7%	0.7%	0.0%	-0.7%

Revenue comparison between participating school districts, non-participating school districts, and cooperatives.

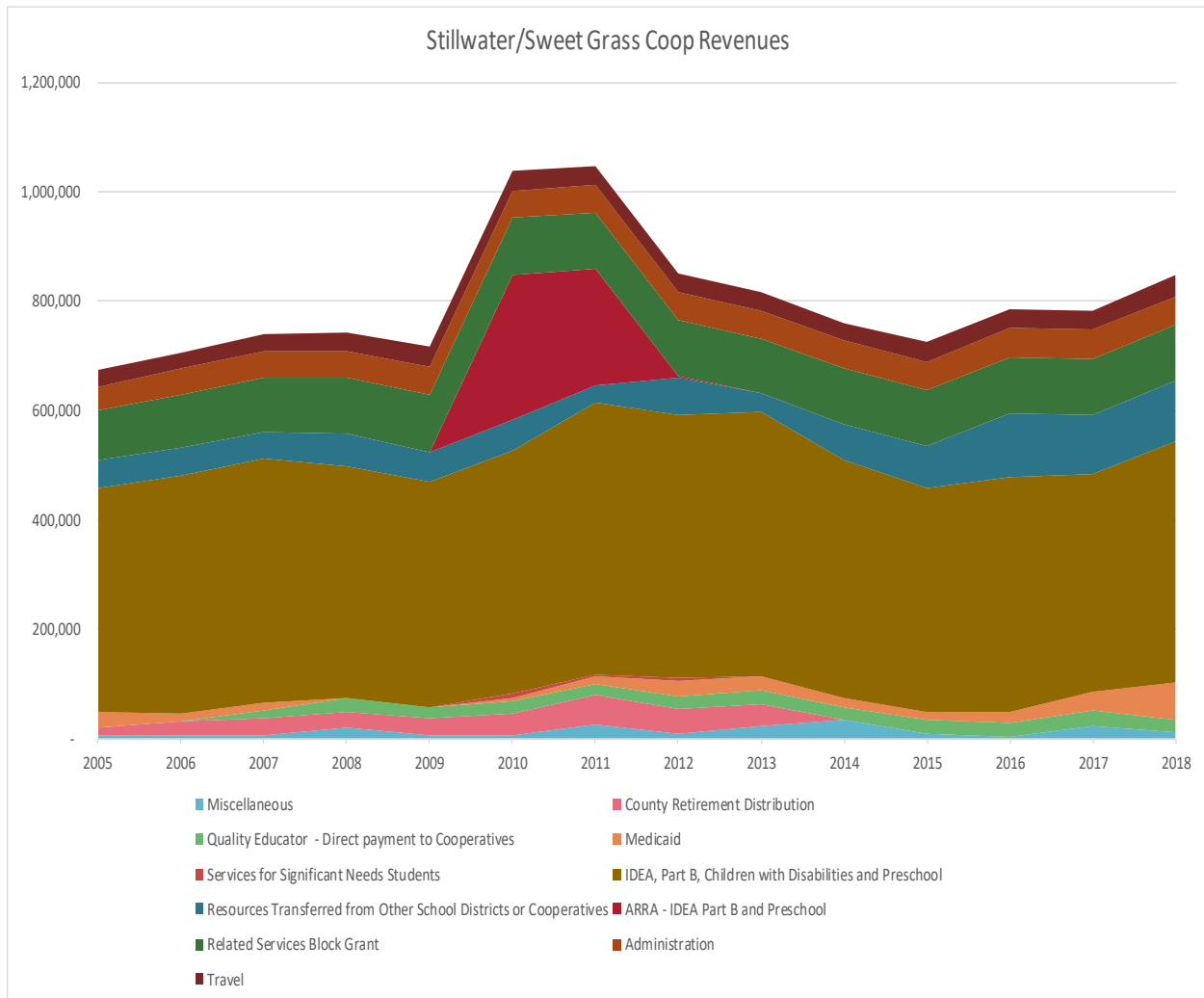


All of the school districts within the cooperative boundaries participate in the cooperative under terms specified in a cooperative agreement. The number of participating local school districts has remained static between FY 2005 to 28 and FY 2018 at 17.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement,

and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, resources transferred to other school districts or cooperatives, related services block grants, travel, and administration.

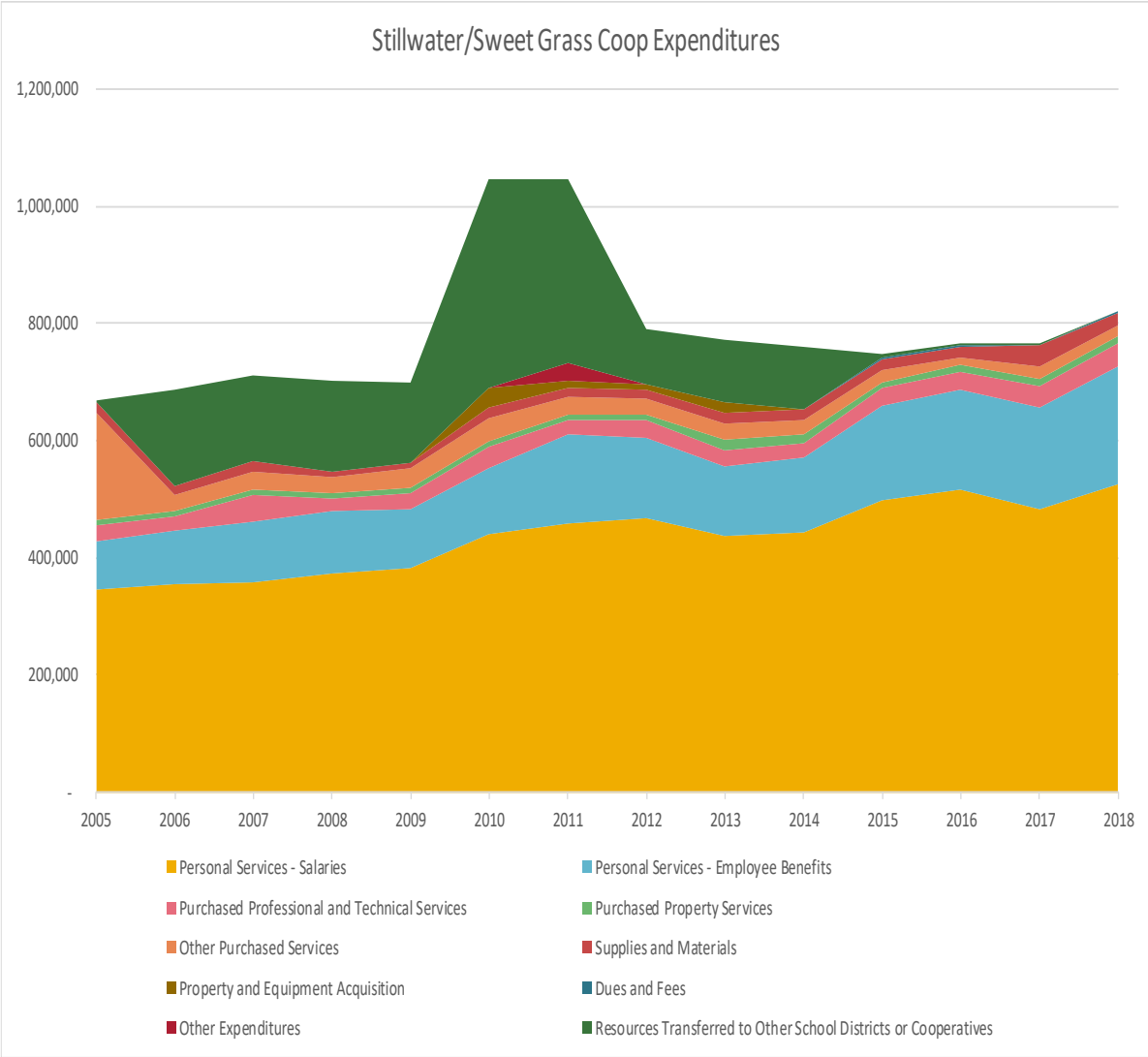


State revenues, including **related services block grant, travel, and administration**, made up 22.7% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 52.1% of the revenues in FY 2018. **Resources transferred from other school districts or cooperatives** made up 13.1% of FY 2018 revenues, an increase from 7.4% in FY 2005. **Medicaid** has increased as a percentage of revenues, from 4.2% in FY 2005 to 8.0% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Stillwater/Sweet Grass Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	223	229	223	226	244	215	229	240	277	264
% Change in Participating		2.7%	-2.6%	1.3%	8.0%	-11.9%	6.5%	4.8%	15.4%	-4.7%

Cooperative expenditures included **personal services** and **benefits**, as well as **transfers to other school districts and cooperatives**.



As reflected in the figure above, **resources transferred to other districts or cooperatives** declined from 24.2% of expenditures in FY 2006 to 0% in FY 2018. **Personal services** and **benefits** have grown from 64.2% of expenditures in FY 2005 to 88.3% of expenditures in FY 2018.

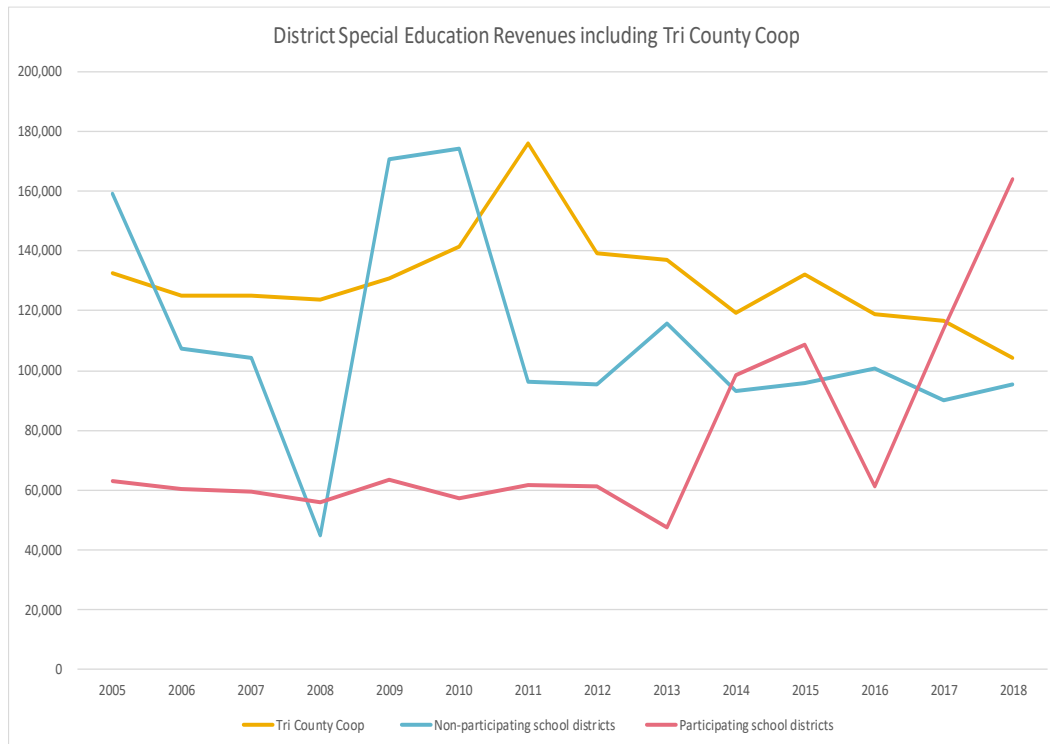
TRI COUNTY COOPERATIVE

Tri County Cooperative serves school districts in Carter, Powder River, and Rosebud counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Tri County Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	410	406	382	365	382	358	345	324	315	287	286	281	279	269
Non-participating	<u>62</u>	<u>66</u>	<u>67</u>	<u>68</u>	<u>62</u>	<u>62</u>	<u>77</u>	<u>82</u>	<u>75</u>	<u>75</u>	<u>78</u>	<u>77</u>	<u>70</u>	<u>71</u>
Total	<u>472</u>	<u>472</u>	<u>449</u>	<u>433</u>	<u>444</u>	<u>420</u>	<u>422</u>	<u>406</u>	<u>390</u>	<u>362</u>	<u>364</u>	<u>358</u>	<u>349</u>	<u>340</u>
% Change in Participating		-1.0%	-5.9%	-4.5%	4.7%	-6.3%	-3.6%	-6.1%	-2.8%	-8.9%	-0.3%	-1.7%	-0.7%	-3.6%

Revenue comparison between participating school districts, non-participating school districts, and cooperatives.

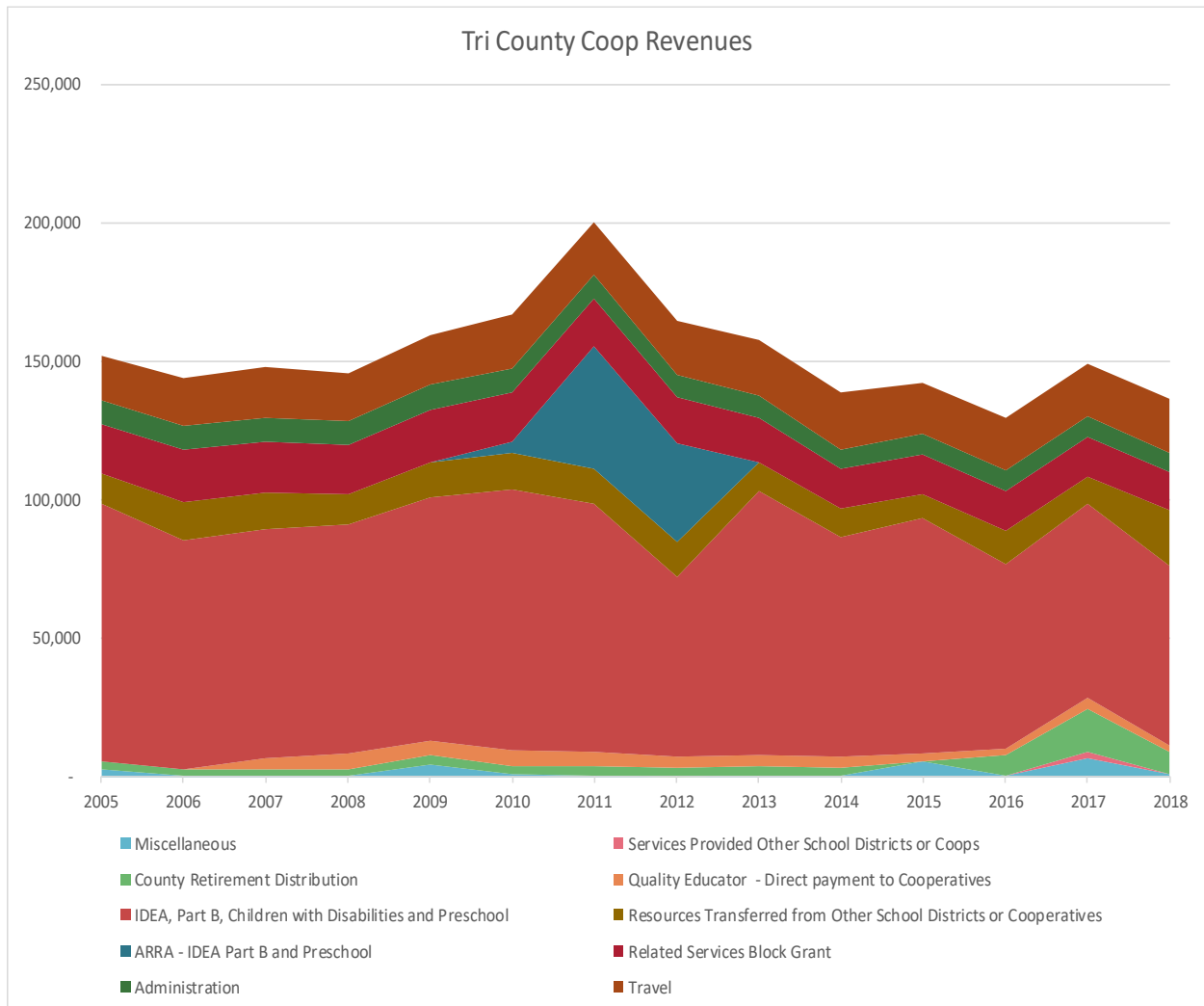


One school district within the cooperative boundaries, Ashland Elementary, does not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 7 in FY 2005 to 6 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement,

and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, resources transferred from other school districts or cooperatives, related services block grants, travel, and administration.

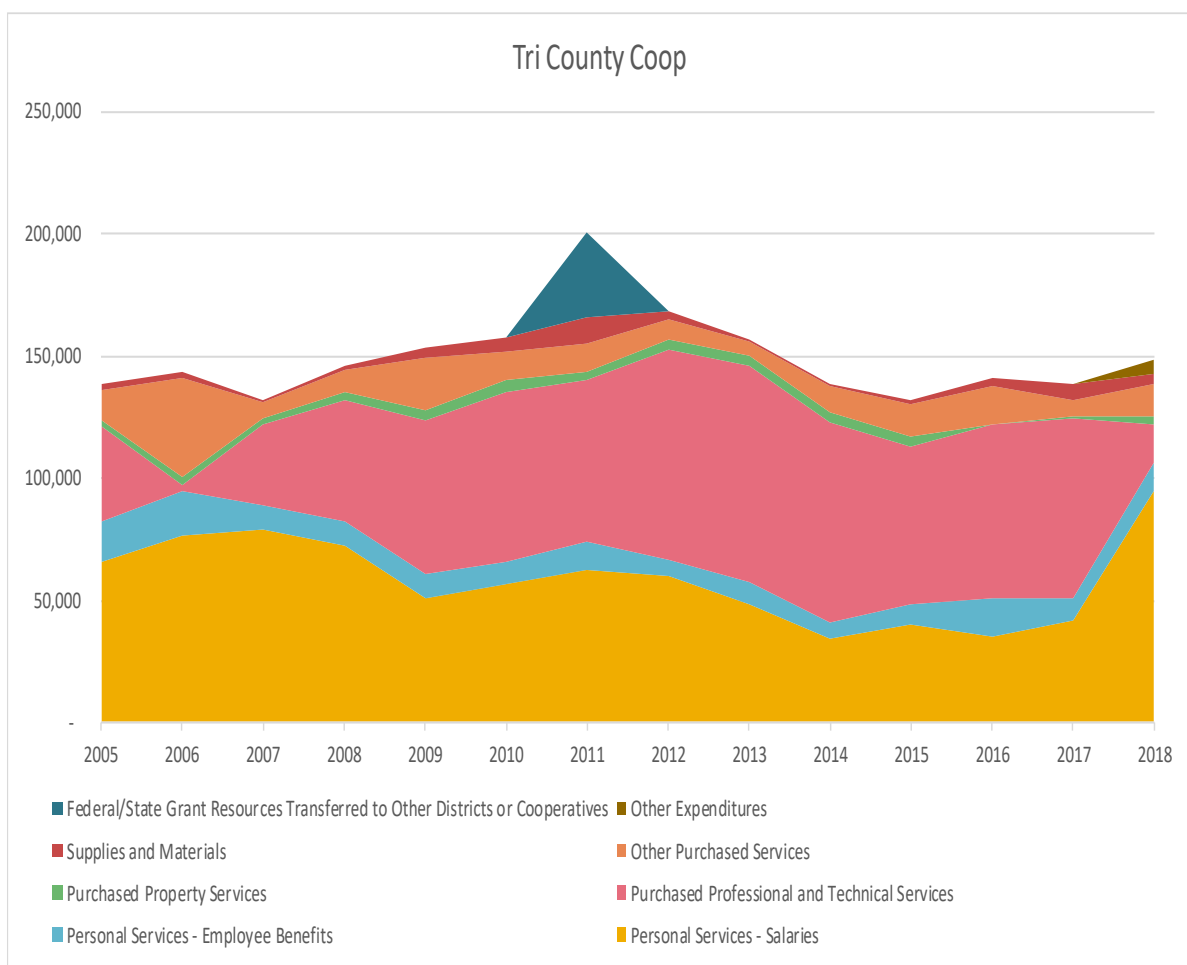


State revenues, including **related services block grant, travel, and administration**, made up 29.5% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 47.8% of the revenues in FY 2018. **Resources transferred from other school districts or cooperatives** made up 14.6% of FY 2018 revenues, an increase from 14.6% in FY 2005. Tri County Cooperative has not recorded any revenues from Medicaid between FY 2005 and FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Tri County Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	41	39	37	22	28	22	26	17	22	31
% Change in Participating		-4.9%	-5.1%	-40.5%	27.3%	-21.4%	18.2%	-34.6%	29.4%	40.9%

Cooperative expenditures included personal services and benefits, as well as purchased professional and technical services.



As reflected in the figure above expenditures for purchased professional and technical services declined from 28.0% in FY 2005 to 10.1% in FY 2018. Personal services and benefits have grown from 59.0% of expenditures in FY 2005 to 72.0% of expenditures in FY 2018.

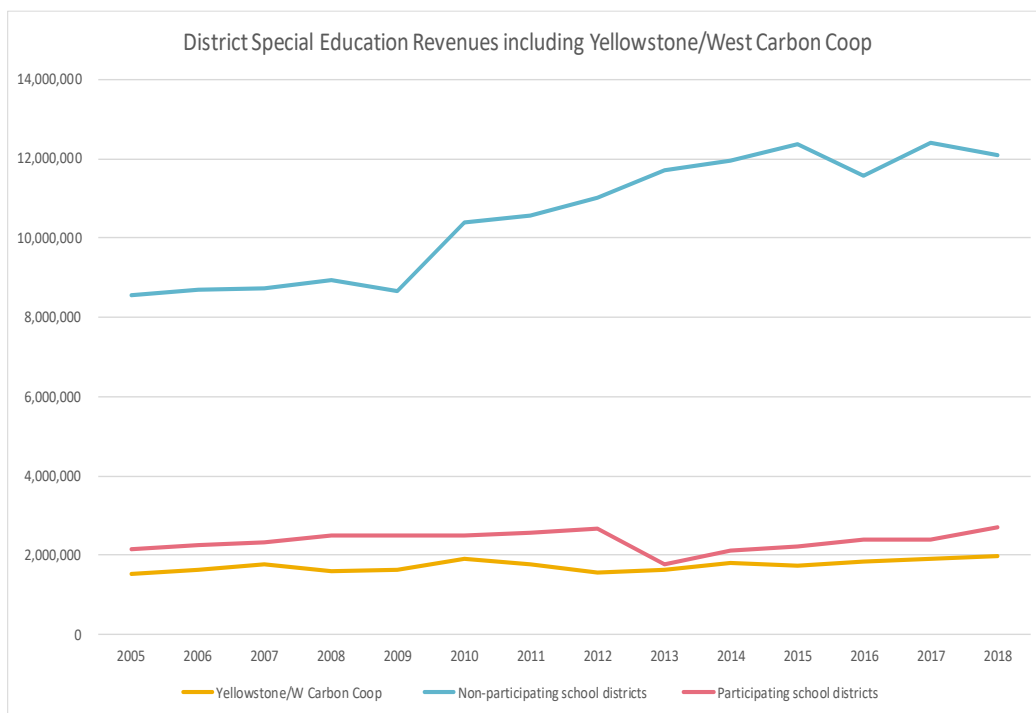
YELLOWSTONE/WEST CARBON COOPERATIVE

Yellowstone/West Carbon Cooperative serves school districts in Big Horn, Carbon, Stillwater, and Yellowstone counties.

The majority of state special education funding to cooperatives is distributed based on the average number belonging (ANB) to each cooperative. The following figure shows the ANB, both of school districts participating in the cooperative and those that have not chosen to participate.

Yellowstone/West Carbon Cooperative														
Average Number Belonging														
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	4,856	4,819	4,843	5,092	5,035	4,980	4,986	5,046	5,061	5,208	5,340	5,425	5,506	5,584
Non-participating	15,552	15,568	15,465	15,872	15,846	15,882	16,075	16,077	16,486	16,817	16,825	16,917	17,171	17,269
Total	<u>20,408</u>	<u>20,387</u>	<u>20,308</u>	<u>20,964</u>	<u>20,881</u>	<u>20,862</u>	<u>21,061</u>	<u>21,123</u>	<u>21,547</u>	<u>22,025</u>	<u>22,165</u>	<u>22,342</u>	<u>22,677</u>	<u>22,853</u>
% Change in Participating		-0.8%	0.5%	5.1%	-1.1%	-1.1%	0.1%	1.2%	0.3%	2.9%	2.5%	1.6%	1.5%	1.4%

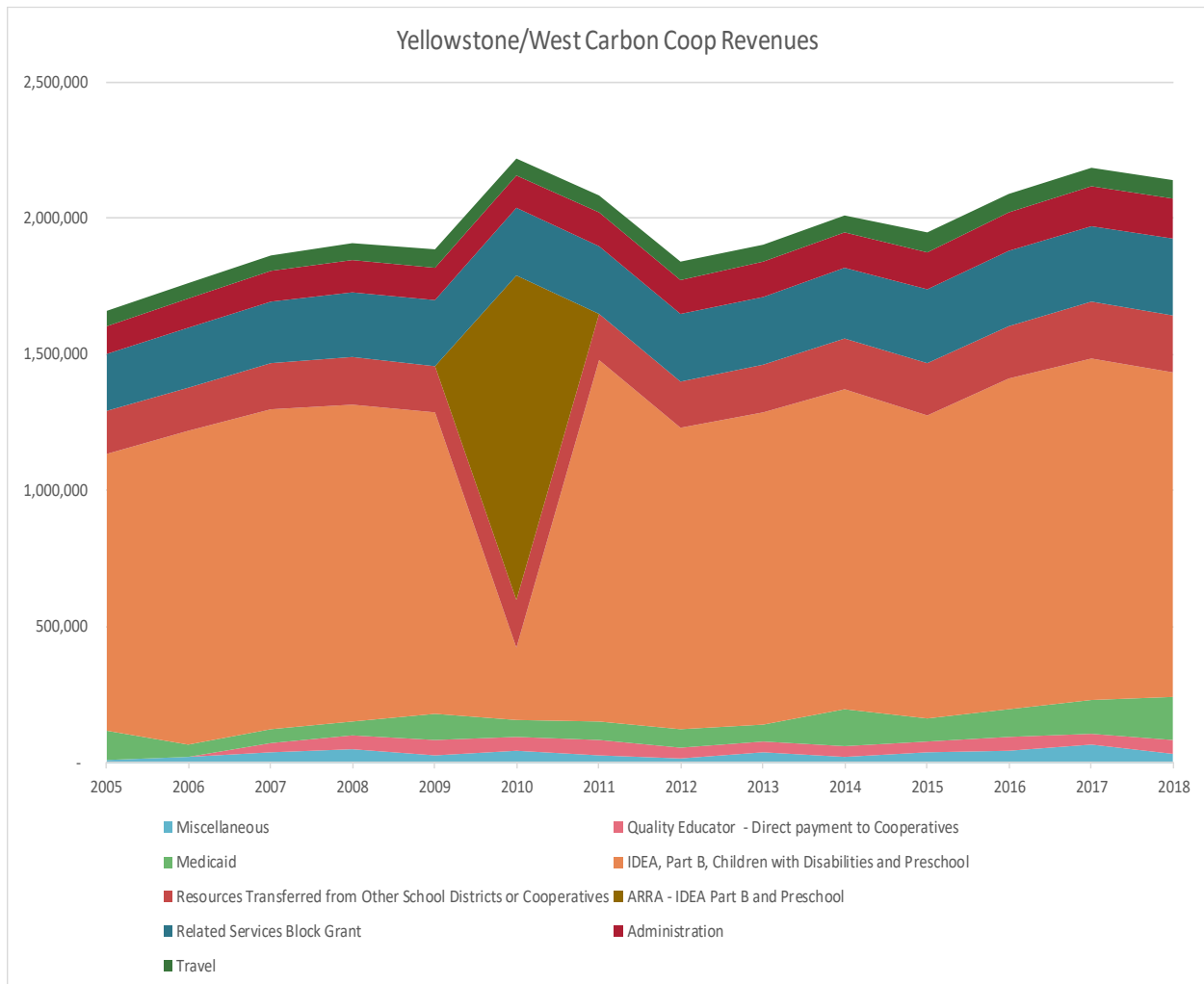
Revenue comparison between participating school districts, non-participating school districts, and cooperatives.



Two school districts within the cooperative boundaries, Billings Elementary and Billings High School, do not participate in the cooperative. The remaining school districts participate under terms specified in a cooperative agreement. The number of participating local school districts has dropped from 26 in FY 2005 to 23 in FY 2018 due to the consolidation of school districts in the area.

It should be noted that the revenues shown in the chart above are district revenues only, the chart on the following page shows all cooperative revenues which includes Medicaid, county retirement, and transfers from other school districts, cooperatives, or local governments in addition to the district revenues.

Cooperative revenues include IDEA, Part B, Children with Disabilities and Preschool, services provided to other school districts or cooperatives, related services block grants, travel, and administration.

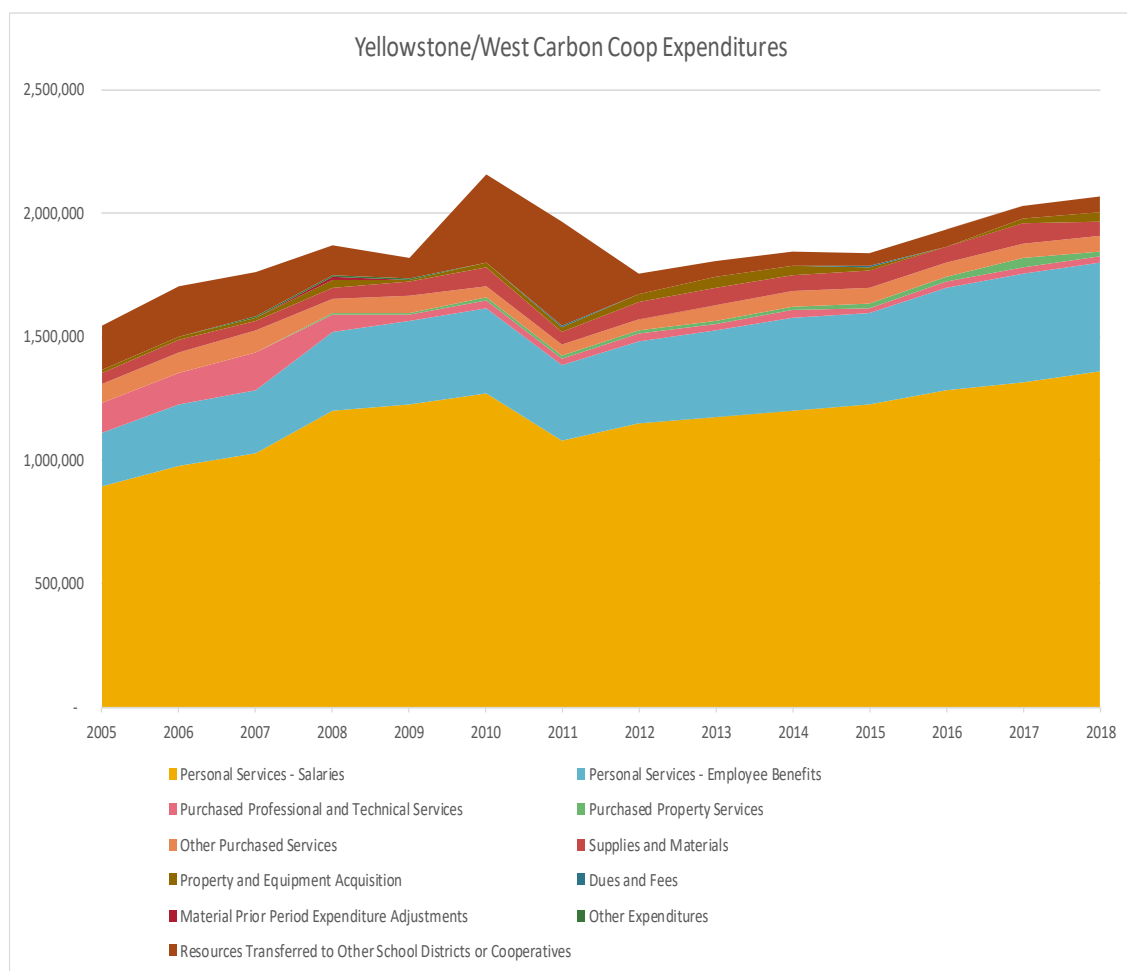


State revenues, including **related services block grant, travel, and administration**, made up 23.3% of the total revenues in FY 2018. **IDEA Part B, Children with Disabilities and Preschool** represented 55.7% of the revenues in FY 2018. **Services provided to other school districts or cooperatives** made up 9.9% of FY 2018 revenues. **Medicaid** has increased as a percentage of revenues, from 6.7% in FY 2005 to 7.4% in FY 2018.

Revenues in the cooperative are used to support services for children that require special education. The following chart shows the number of students identified as requiring special education services between FY 2009 and FY 2015.

Yellowstone/West Carbon Cooperative Number of Special Education Students										
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Participating	717	700	643	578	598	598	623	340	672	725
% Change in Participating		-2.4%	-8.1%	-10.1%	3.5%	0.0%	4.2%	-45.4%	97.6%	7.9%

Cooperative expenditures included personal services and benefits, as well as transfers to other school districts and cooperatives.



As reflected in the figure above, resources transferred to other districts or cooperatives declined from 11.5% of expenditures in FY 2005 to 2.9% in FY 2018. Personal services and benefits have grown from 71.7% of expenditures in FY 2005 to 87.2% of expenditures in FY 2018. Expenditures for purchased professional and technical services declined, from 7.8% in FY 2005 to 1.3% in FY 2018.