

Expenditure Comparison using the Trustees' Reports for State FYs 2015 and 2016
Per-Student Calculated on the Child Count taken the First Monday of October
Local Funds using State Allowable Cost Payments for State FYs 2015 and 2016
Allowable Reduction for State FY 2017 Calculated using Part B Allocations for State FYs 2016 and 2017

PRIME APPLICANT: 0731 Corvallis K-12 Schools 41 Ravalli

State and Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through
2015	145.00	856,992	305,846	304,215
2016	161.00	857,080	309,405	307,576
2017	0.00	0	318,463	316,593

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2015 from state and local expenditures for FY 2016 88
Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF ALLOWABLE REDUCTION FOR FY 2016

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

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.
Per-Student amount for FY 2015 5,910
Per-Student amount for FY 2016 5,323
Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? NO
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS.)

Approved Exception for FY 2016

Did the Applicant Maintain Effort with an approved Exception?
Expenditure Difference calculated in Step 1, above 88
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 1,681
Total Approved Exception and Allowable Reduction for expenditures 1,681
Does the Total Approved Exception offset the Expenditure Difference? YES
(IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

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Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	145.00	856,992	304,586	552,406
2016	161.00	857,080	272,488	584,593

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 32,187
 Is the Expenditure Difference greater than or equal to zero?
 (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.) YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF ALLOWABLE REDUCTION FOR FY 2016

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

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.
 Per-Student amount for FY 2015 3,810
 Per-Student amount for FY 2016 3,631
 Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? NO
 (IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS.)

Approved Exception for FY 2016

Did the Applicant Maintain Effort with an approved Exception?

Expenditure Difference calculated in Step 1, above	32,187
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016	1,681
Total Approved Exception and Allowable Reduction for expenditures	1,681

Does the Total Approved Exception offset the Expenditure Difference? YES
 (IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

Denise Juneau, Superintendent
 Office of Public Instruction
 Division of Special Education
 PO Box 20251
 Helena, MT 59620-2501

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

State and Local Expenditures using Trustees Reports for Fiscal Years 2015 and 2016

PRIME APPLICANT: Corvallis K-12 Schools 0731

Corvallis K-12 Schools 0731

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 4508.50

For FY 2017, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2016 and FY 2017 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE. [20 USC 1413(a)(2)(C)(i)]

	2015Value	2016Value
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	318262.53	333577.38
2XX Personal Services - Employee Benefits	110720.74	106561.18
5XX Other Purchased Services	2724.24	2084.49
6XX Supplies and Materials	27762.71	16215.74
810 Dues and Fees	15.00	104.83
21XX Support Services - Students		
1XX Personal Services - Salaries	110159.85	97146.80
2XX Personal Services - Employee Benefits	14190.33	12906.95
3XX Purchased Professional and Technical Services	57143.98	62325.70
5XX Other Purchased Services	72.00	2238.68
6XX Supplies and Materials	4394.10	3119.70
24XX Support Services - School Administration		
1XX Personal Services - Salaries	58086.46	58631.15
2XX Personal Services - Employee Benefits	14662.88	15796.81
5XX Other Purchased Services	235.00	0.00
6XX Supplies and Materials	0.00	57.43
810 Dues and Fees	360.00	360.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	2262.00	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	950.27	506.32
2XX Personal Services - Employee Benefits	75.14	41.05
10 Transportation Fund		
280 Special Education - Local and State		

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Expenditures For Special Education by Line Item

21XX	Support Services - Students		
1XX	Personal Services - Salaries	6228.07	4212.83
2XX	Personal Services - Employee Benefits	38.70	25.83
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	10250.54	10346.65
2XX	Personal Services - Employee Benefits	2480.92	2678.30
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	18085.86	25283.27
2XX	Personal Services - Employee Benefits	5416.89	4994.68
3XX	Purchased Professional and Technical Services	0.00	1938.20
5XX	Other Purchased Services	257.89	299.09
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	6474.23	7537.13
2XX	Personal Services - Employee Benefits	2930.30	3559.19
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	51333.50	54429.02
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	17628.00	15214.90
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	11308.66	11396.39
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	2481.04	3490.50
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	District/Coop Totals	856991.83	857080.19
	Applicant Totals	856991.83	857080.19