

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: 0527      Eureka Elem      27      Lincoln**

**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	59.00	482,027	169,829	168,878
2016	55.00	427,199	152,769	151,861
2017	0.00	0	156,932	156,005

**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 -54,827  
 Is the Expenditure Difference greater than or equal to zero? NO  
 (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? NO  
 (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 8,170  
 Per-Student amount for FY 2016 7,767  
 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 -54,827  
 Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 0  
 Total Approved Exception and Allowable Reduction for expenditures 0  
 Does the Total Approved Exception offset the Expenditure Difference? NO  
 (IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

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

**PRIME APPLICANT: 0527      Eureka Elem      27      Lincoln**

**Local Funds**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	59.00	482,027	175,815	306,212
2016	55.00	427,199	161,912	265,287

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

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 -40,925

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.) NO

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

Is the Expenditure Difference less than or equal to the Allowable Reduction? NO

(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 5,190

Per-Student amount for FY 2016 4,823

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 -40,925

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 0

Total Approved Exception and Allowable Reduction for expenditures 0

Does the Total Approved Exception offset the Expenditure Difference? NO

(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: Eureka Elem 0527**

**Eureka Elem 0527**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 2209.50

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	230439.71	196415.55
2XX Personal Services - Employee Benefits	46195.03	32639.57
5XX Other Purchased Services	373.89	279.76
6XX Supplies and Materials	7257.33	6301.12
810 Dues and Fees	535.00	3195.40
8XX Other Expenditures	250.00	733.00
21XX Support Services - Students		
1XX Personal Services - Salaries	6574.12	19974.53
2XX Personal Services - Employee Benefits	823.92	7826.65
3XX Purchased Professional and Technical Services	585.50	1666.50
5XX Other Purchased Services	1345.29	736.78
6XX Supplies and Materials	401.71	1428.43
24XX Support Services - School Administration		
810 Dues and Fees	0.00	250.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	27173.72	30232.40
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1093.94	3572.01
District/Coop Totals	323049.16	305251.70

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**

**Lincoln County H S      0528**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 0.00

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

	2015Value	2016Value
01 General Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	65147.38	63281.46
2XX Personal Services - Employee Benefits	11355.36	9370.63
5XX Other Purchased Services	2989.65	3434.97
6XX Supplies and Materials	3363.76	697.47
810 Dues and Fees	470.00	870.00
8XX Other Expenditures	490.00	205.00
21XX Support Services - Students		
1XX Personal Services - Salaries	41860.40	20087.08
2XX Personal Services - Employee Benefits	17496.87	7820.36
3XX Purchased Professional and Technical Services	360.50	1020.25
5XX Other Purchased Services	592.42	419.62
6XX Supplies and Materials	271.64	0.00
24XX Support Services - School Administration		
810 Dues and Fees	0.00	250.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	72.45	0.00
2XX Personal Services - Employee Benefits	4.83	0.00
5XX Other Purchased Services	54.00	0.00
6XX Supplies and Materials	546.65	489.52
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6347.09	10411.50
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	7542.92	3589.82

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**

27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	11.57	0.00
	District/Coop Totals	158977.49	121947.68
	Applicant Totals	482026.65	427199.38