

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: 0023 Hardin Elem 02 Big Horn

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	115.00	1,201,167	482,884	480,255
2016	130.00	1,341,488	470,408	467,601
2017	0.00	0	521,817	518,653

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 140,320
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 10,445
Per-Student amount for FY 2016 10,319
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 140,320
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? YES
(IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

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PRIME APPLICANT: 0023 Hardin Elem 02 Big Horn

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	115.00	1,201,167	499,120	702,048
2016	130.00	1,341,488	576,242	765,246

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 63,198
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 6,105
Per-Student amount for FY 2016 5,887
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 63,198
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? 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: Hardin Elem 0023

Hardin Elem 0023

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 19801.50

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	532893.95	611304.68
2XX Personal Services - Employee Benefits	143963.08	143849.64
5XX Other Purchased Services	612.80	138.96
6XX Supplies and Materials	4161.85	24.88
21XX Support Services - Students		
1XX Personal Services - Salaries	100897.40	49260.70
2XX Personal Services - Employee Benefits	18650.60	6326.58
3XX Purchased Professional and Technical Services	0.00	440.86
5XX Other Purchased Services	0.00	78.84
221X Improvement of Instruction Services		
5XX Other Purchased Services	537.34	356.00
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	0.00	28.52
6XX Supplies and Materials	0.00	81.33
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	10401.25	15108.99
2XX Personal Services - Employee Benefits	464.23	65.42
5XX Other Purchased Services	6200.00	28550.00
6XX Supplies and Materials	606.98	846.92
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	109014.90	99638.07

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	17361.56	8000.99
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	1428.59	2361.27
District/Coop Totals		947194.53	966462.65

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PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	5724.50
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		2015Value	2016Value
01	General Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	183882.14	276435.12
2XX	Personal Services - Employee Benefits	24680.28	53070.90
5XX	Other Purchased Services	90.00	55.72
6XX	Supplies and Materials	617.27	63.67
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	0.00	530.88
27XX	Student Transportation Services		
6XX	Supplies and Materials	0.00	81.60
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	100.00	0.00
2XX	Personal Services - Employee Benefits	0.52	0.00
5XX	Other Purchased Services	0.00	550.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	44586.89	44237.09

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Expenditures For Special Education by Line Item

27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	15.71	0.00
	District/Coop Totals	253972.81	375024.98
	Applicant Totals	1201167.34	1341487.63