

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: 0310 Kalispell Elem 15 Flathead

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	577.00	3,862,937	1,218,699	1,211,732
2016	571.00	4,119,128	1,239,404	1,231,541
2017	0.00	0	1,274,629	1,266,604

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 256,190
 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 6,695
 Per-Student amount for FY 2016 7,214
 Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? YES
 (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 256,190
 Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 6,328
 Total Approved Exception and Allowable Reduction for expenditures 6,328
 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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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: 0310 Kalispell Elem 15 Flathead

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	577.00	3,862,937	1,216,376	2,646,561
2016	571.00	4,119,128	1,294,082	2,825,046

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 178,485

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 4,587

Per-Student amount for FY 2016 4,948

Is the per-student amount for FY 2016 greater than or equal to the per-student amount for 2015? YES

(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 178,485

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 6,328

Total Approved Exception and Allowable Reduction for expenditures 6,328

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: Kalispell Elem 0310

Kalispell Elem 0310

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 4686.50

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	987760.51	930274.98
2XX Personal Services - Employee Benefits	120709.88	143073.12
5XX Other Purchased Services	253.85	214.04
6XX Supplies and Materials	1459.64	1586.88
21XX Support Services - Students		
1XX Personal Services - Salaries	391620.33	511047.55
2XX Personal Services - Employee Benefits	31176.81	30848.67
24XX Support Services - School Administration		
1XX Personal Services - Salaries	57216.63	62840.05
2XX Personal Services - Employee Benefits	5699.23	6052.13
5XX Other Purchased Services	2559.36	2559.36
10 Transportation Fund		
280 Special Education - Local and State		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	11920.28	8604.97
2XX Personal Services - Employee Benefits	1299.57	774.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	239688.29	213042.76
2XX Personal Services - Employee Benefits	54487.45	45409.01
3XX Purchased Professional and Technical Services	0.00	175.56
4XX Purchased Property Services	6476.35	672.00
6XX Supplies and Materials	31551.06	19794.26
13 Tuition Fund		
280 Special Education - Local and State		

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

1XXX	Instruction		
5XX	Other Purchased Services	183490.41	273473.15
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	176202.74	176321.12
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	64587.43	91722.64
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	8959.83	10978.09
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	37166.93	31837.29
District/Coop Totals		2414286.58	2561301.63

Flathead H S 0311

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	12845.00
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	737095.01	867751.27
2XX	Personal Services - Employee Benefits	122866.68	127743.97
5XX	Other Purchased Services	206.06	48.10
6XX	Supplies and Materials	1916.57	2248.82
21XX	Support Services - Students		
1XX	Personal Services - Salaries	74023.68	164798.56
2XX	Personal Services - Employee Benefits	4436.37	3554.33
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	52583.94	58190.33
2XX	Personal Services - Employee Benefits	5206.25	5587.71
5XX	Other Purchased Services	2362.56	2362.56
10	Transportation Fund		
280	Special Education - Local and State		

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	11911.55	11643.19
2XX	Personal Services - Employee Benefits	1300.51	1128.91
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	73715.76	81713.96
2XX	Personal Services - Employee Benefits	11409.39	17144.34
3XX	Purchased Professional and Technical Services	187.50	263.34
4XX	Purchased Property Services	3957.37	3955.97
6XX	Supplies and Materials	16328.88	16633.42
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	151986.06	0.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	145816.02	134967.21
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	12149.94	36924.71
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	8347.68	10707.27
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	10843.13	10458.26
	District/Coop Totals	1448650.91	1557826.23
	Applicant Totals	3862937.49	4119127.86