

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: 0477 Polson Elem 24 Lake

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	163.00	1,788,780	367,506	365,473
2016	163.00	1,673,481	363,118	360,911
2017	0.00	0	363,333	361,164

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 -115,299
 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 10,974
 Per-Student amount for FY 2016 10,267
 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 -115,299
 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.)

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PRIME APPLICANT: 0477 Polson Elem 24 Lake

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	163.00	1,788,780	558,002	1,230,778
2016	163.00	1,673,481	561,240	1,112,241

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 -118,537

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 7,551

Per-Student amount for FY 2016 6,824

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 -118,537

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: Polson Elem 0477

Polson Elem 0477

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 1024.50

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	796885.97	730065.73
2XX Personal Services - Employee Benefits	133812.72	140653.05
3XX Purchased Professional and Technical Services	30.00	1826.50
5XX Other Purchased Services	652.79	0.00
6XX Supplies and Materials	4744.26	2946.28
810 Dues and Fees	0.00	30.00
21XX Support Services - Students		
1XX Personal Services - Salaries	112827.29	88224.92
2XX Personal Services - Employee Benefits	15941.21	0.00
3XX Purchased Professional and Technical Services	0.67	0.00
810 Dues and Fees	250.00	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	49638.49	53729.24
2XX Personal Services - Employee Benefits	8422.45	11264.05
5XX Other Purchased Services	250.00	0.00
810 Dues and Fees	0.00	360.00
25XX Support Services - Business		
1XX Personal Services - Salaries	316.95	0.00
2XX Personal Services - Employee Benefits	109.06	0.00
10 Transportation Fund		
280 Special Education - Local and State		
26XX Operation and Maintenance of Plant Services		
5XX Other Purchased Services	50.26	0.00
27XX Student Transportation Services		
1XX Personal Services - Salaries	38100.72	39501.69

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Expenditures For Special Education by Line Item

2XX	Personal Services - Employee Benefits	8849.55	9589.06
4XX	Purchased Property Services	3436.96	2382.10
5XX	Other Purchased Services	384.15	657.23
6XX	Supplies and Materials	936.82	30.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	136739.49	131998.54
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	25212.54	26854.65
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	8932.56	8897.67
25XX	Support Services - Business		
2XX	Personal Services - Employee Benefits	48.95	0.00
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	5921.64	6178.86
District/Coop Totals		1352495.50	1255189.57

Polson H S 0478

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	0.00
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	2015Value 2016Value

01	General Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	280213.72	245538.75
2XX	Personal Services - Employee Benefits	48358.50	37278.58
6XX	Supplies and Materials	1705.25	477.16
21XX	Support Services - Students		
1XX	Personal Services - Salaries	21568.44	43454.15
2XX	Personal Services - Employee Benefits	2010.32	6847.42
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	26296.71	30095.80
2XX	Personal Services - Employee Benefits	4458.97	6155.93

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

25XX	Support Services - Business		
1XX	Personal Services - Salaries	2586.17	4455.69
2XX	Personal Services - Employee Benefits	719.22	1366.68
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	35747.25	31714.08
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	7525.72	5494.56
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	4704.92	4983.93
25XX	Support Services - Business		
2XX	Personal Services - Employee Benefits	389.70	429.10
	District/Coop Totals	436284.89	418291.83
	Applicant Totals	1788780.39	1673481.40