

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: 0487 Helena Elem 25 Lewis & Clark

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	918.00	7,621,077	1,655,065	1,646,503
2016	978.00	8,330,879	1,658,281	1,648,809
2017	0.00	0	1,727,376	1,717,484

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 709,802
 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 8,302
 Per-Student amount for FY 2016 8,518
 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 709,802
 Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 6,623
 Total Approved Exception and Allowable Reduction for expenditures 6,623
 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
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PRIME APPLICANT: 0487 Helena Elem 25 Lewis & Clark

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	1918.00	7,621,077	2,435,035	5,186,041
2016	978.00	8,330,879	2,378,940	5,951,939

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 765,898
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 5,649
Per-Student amount for FY 2016 6,086
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 765,898
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 6,623
Total Approved Exception and Allowable Reduction for expenditures 6,623
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: Helena Elem 0487

Helena Elem 0487

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 16438.00

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	2825568.38	3045631.40
2XX Personal Services - Employee Benefits	8073.18	9463.74
3XX Purchased Professional and Technical Services	75.00	0.00
5XX Other Purchased Services	1146.29	2465.15
6XX Supplies and Materials	15708.19	34849.66
810 Dues and Fees	19.95	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	1223478.53	1565126.78
2XX Personal Services - Employee Benefits	3976.11	5435.66
3XX Purchased Professional and Technical Services	0.00	4345.00
5XX Other Purchased Services	5684.65	4792.03
6XX Supplies and Materials	4493.19	4234.12
221X Improvement of Instruction Services		
6XX Supplies and Materials	0.14	0.00
222X Educational Media Services		
6XX Supplies and Materials	0.00	26359.92
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	14984.24	10066.03
24XX Support Services - School Administration		
1XX Personal Services - Salaries	147605.05	152396.50
2XX Personal Services - Employee Benefits	500.98	551.30
3XX Purchased Professional and Technical Services	364.50	0.00
5XX Other Purchased Services	4849.86	4747.85
6XX Supplies and Materials	866.80	1988.55
810 Dues and Fees	0.00	54.00

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Expenditures For Special Education by Line Item

26XX	Operation and Maintenance of Plant Services		
5XX	Other Purchased Services	744.22	706.47
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	707038.18	671255.88
6XX	Supplies and Materials	60863.79	40527.93
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
5XX	Other Purchased Services	2380.00	1000.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	38169.08	42436.70
2XX	Personal Services - Employee Benefits	126.12	140.36
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	425448.72	385910.04
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	189967.57	254968.56
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	22225.04	24917.41
District/Coop Totals		5704357.76	6294371.04

Helena H S 0488

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 17899.50

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	1003088.53	984296.28
2XX	Personal Services - Employee Benefits	2950.99	3147.36
3XX	Purchased Professional and Technical Services	0.00	887.29
5XX	Other Purchased Services	2055.41	2049.88

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

6XX	Supplies and Materials	17701.29	54482.79
21XX	Support Services - Students		
1XX	Personal Services - Salaries	234940.26	314997.57
2XX	Personal Services - Employee Benefits	755.52	1099.01
3XX	Purchased Professional and Technical Services	0.00	300.00
5XX	Other Purchased Services	5386.60	5721.01
6XX	Supplies and Materials	4622.21	5920.49
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	3193.88	1459.37
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	118527.65	116604.66
2XX	Personal Services - Employee Benefits	394.20	412.37
3XX	Purchased Professional and Technical Services	216.00	577.50
5XX	Other Purchased Services	5586.69	4464.86
6XX	Supplies and Materials	2326.23	1824.80
810	Dues and Fees	0.00	36.00
26XX	Operation and Maintenance of Plant Services		
5XX	Other Purchased Services	1235.84	1253.38
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	153676.29	203959.85
6XX	Supplies and Materials	14940.49	13690.55
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	105776.89	108699.75
2XX	Personal Services - Employee Benefits	342.57	376.61
5XX	Other Purchased Services	6180.00	4790.00
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	1050.00	0.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	175748.72	144680.69

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Expenditures For Special Education by Line Item

21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	37236.67	44171.83
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	18785.94	16603.92
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	District/Coop Totals	1916718.87	2036507.82
	Applicant Totals	7621076.63	8330878.86