

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: 0006      Beaverhead County H S      01      Beaverhead**

**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	31.00	166,559	72,363	71,952
2016	23.00	169,981	68,523	68,100
2017	0.00	0	69,857	69,431

**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 3,421  
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 5,373  
Per-Student amount for FY 2016 7,390  
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 3,421  
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: 0006 Beaverhead County H S 01 Beaverhead**

**Local Funds**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	31.00	166,559	72,877	93,682
2016	23.00	169,981	70,358	99,622

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

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 5,940  
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 3,022  
Per-Student amount for FY 2016 4,331  
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	5,940
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  
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 Division of Special Education  
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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: Beaverhead County H S 0006**

**Beaverhead County H S 0006**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 665.50

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	107613.93	109020.02
2XX Personal Services - Employee Benefits	28679.51	24576.16
3XX Purchased Professional and Technical Services	11601.88	11037.50
5XX Other Purchased Services	0.00	236.44
6XX Supplies and Materials	1188.74	2052.31
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	4177.65
2XX Personal Services - Employee Benefits	0.00	830.47
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17473.63	17367.52
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	0.00	682.58
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	1.64	0.00
	166559.33	169980.65
District/Coop Totals	166559.33	169980.65
Applicant Totals	166559.33	169980.65