

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: 9696      Gallatin/Madison Coop      16      Gallatin**

**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	125.00	1,291,488	408,227	405,976
2016	133.00	1,165,331	411,037	408,539
2017	0.00	0	438,137	435,450

**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 -126,158

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 10,332

Per-Student amount for FY 2016 8,762

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 -126,158

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 7,464

Total Approved Exception and Allowable Reduction for expenditures 7,464

Does the Total Approved Exception offset the Expenditure Difference? NO

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO APPLICANT DID NOT MAINTAIN EFFORT.)

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: 9696      Gallatin/Madison Coop      16      Gallatin**

**Local Funds**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	125.00	1,291,488	579,031	712,458
2016	133.00	1,165,331	598,020	567,310

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

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 -145,147

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 5,700

Per-Student amount for FY 2016 4,265

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 -145,147

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 7,464

Total Approved Exception and Allowable Reduction for expenditures 7,464

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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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: Gallatin/Madison Coop 9696**

**Willow Creek Elem 0354**

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

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	8103.27	6422.35
2XX Personal Services - Employee Benefits	6961.23	1083.26
4XX Purchased Property Services	0.00	119.75
5XX Other Purchased Services	0.00	167.02
6XX Supplies and Materials	219.10	937.20
810 Dues and Fees	250.00	0.00
23XX Support Services - General Administration		
5XX Other Purchased Services	0.00	31.73
26XX Operation and Maintenance of Plant Services		
6XX Supplies and Materials	0.00	257.08
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	1891.31	2238.96
District/Coop Totals	17424.91	11257.35

**Willow Creek H S 0355**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 121.00

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		

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

1XXX	Instruction		
4XX	Purchased Property Services	0.00	326.85
5XX	Other Purchased Services	0.00	250.52
6XX	Supplies and Materials	37.97	1302.90
23XX	Support Services - General Administration		
5XX	Other Purchased Services	0.00	47.59
26XX	Operation and Maintenance of Plant Services		
6XX	Supplies and Materials	0.00	671.65
District/Coop Totals		37.97	2599.51

**Springhill Elem 0357**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	0.00	
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
	0.00	0.00
District/Coop Totals	0.00	0.00

**Cottonwood Elem 0359**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	0.00	
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	0.00	786.50
6XX	Supplies and Materials	0.00	617.96
District/Coop Totals		0.00	1404.46

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

**Pass Creek Elem 0362**

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

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

0.00 0.00

District/Coop Totals 0.00 0.00

**Monforton Elem 0363**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 6190.00

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	72988.26	72854.55
2XX Personal Services - Employee Benefits	7521.78	11396.19
3XX Purchased Professional and Technical Services	80.00	500.00
6XX Supplies and Materials	795.69	111.37
8XX Other Expenditures	300.00	0.00

14 Retirement Fund

280 Special Education - Local and State

1XXX Instruction

2XX Personal Services - Employee Benefits	13349.69	11236.22
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District/Coop Totals 95035.42 96098.33

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

**Gallatin Gateway Elem 0364**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 321.50

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	40790.60	28823.84
2XX Personal Services - Employee Benefits	6765.29	4715.33
5XX Other Purchased Services	0.00	426.20
6XX Supplies and Materials	0.00	2832.29
21XX Support Services - Students		
1XX Personal Services - Salaries	3985.17	2200.00
2XX Personal Services - Employee Benefits	23.23	113.66
24XX Support Services - School Administration		
5XX Other Purchased Services	0.00	23.48
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6817.75	4862.56
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	1447.96	360.23
15 Miscellaneous Programs Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	8480.36	0.00
2XX Personal Services - Employee Benefits	782.64	0.00
District/Coop Totals	69093.00	44357.59

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

**Anderson Elem 0366**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 1924.50

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	97810.08	110014.01
2XX Personal Services - Employee Benefits	16592.80	18992.69
3XX Purchased Professional and Technical Services	450.00	300.00
5XX Other Purchased Services	450.00	400.00
6XX Supplies and Materials	2930.05	2137.81
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	45110.55	40604.18
2XX Personal Services - Employee Benefits	4888.62	9392.44
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	21494.42	21906.52
District/Coop Totals	189726.52	203747.65

**LaMotte Elem 0367**

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

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	18375.21	20346.99
2XX Personal Services - Employee Benefits	78.84	93.05

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

3XX	Purchased Professional and Technical Services	0.00	196.00
6XX	Supplies and Materials	178.37	139.99
23XX	Support Services - General Administration		
5XX	Other Purchased Services	154.83	130.47
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1430.39	1580.89
2XX	Personal Services - Employee Benefits	5.89	8.67
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	2998.68	3451.88
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	233.83	169.05
15	Miscellaneous Programs Fund		
280	Special Education - Local and State		
1XXX	Instruction		
6XX	Supplies and Materials	243.95	0.00
District/Coop Totals		23699.99	26116.99

**Malmborg Elem 0370**

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

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
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	801.00	0.00
District/Coop Totals		801.00	0.00

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

**West Yellowstone K-12 0374**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 798.00

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	47313.24	42434.33
2XX Personal Services - Employee Benefits	3942.98	6711.02
3XX Purchased Professional and Technical Services	917.00	1052.29
5XX Other Purchased Services	0.00	989.65
6XX Supplies and Materials	1910.39	2413.88
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7720.26	6511.84
District/Coop Totals	61803.87	60113.01

**Amsterdam Elem 0376**

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

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	22460.38	13172.44
2XX Personal Services - Employee Benefits	12095.68	1454.24
4XX Purchased Property Services	194.32	343.35
5XX Other Purchased Services	0.00	195.60
6XX Supplies and Materials	92.22	0.00

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	3103.24	2070.59
15	Miscellaneous Programs Fund		
280	Special Education - Local and State		
1XXX	Instruction		
6XX	Supplies and Materials	455.52	0.00
District/Coop Totals		38401.36	17236.22

**Harrison K-12 Schools 0543**

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

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	29359.45	16173.64
2XX	Personal Services - Employee Benefits	8987.42	3839.60
6XX	Supplies and Materials	478.17	1430.25
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	1042.50	0.00
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	5580.54	10940.40
5XX	Other Purchased Services	1300.00	1320.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	6059.58	3601.84
District/Coop Totals		52807.66	37305.73

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

**Ennis K-12 Schools 0546**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 2765.00

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	118772.73	91202.32
2XX Personal Services - Employee Benefits	14840.95	9376.88
6XX Supplies and Materials	2913.42	6776.58
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	12319.00	12103.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	18768.28	14896.20
District/Coop Totals	167614.38	134354.98

**Big Sky School K-12 1239**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 3637.00

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	59894.36	56932.39
2XX Personal Services - Employee Benefits	8514.71	7332.94
3XX Purchased Professional and Technical Services	0.00	282.20
5XX Other Purchased Services	94575.00	0.00
6XX Supplies and Materials	701.75	2206.84
21XX Support Services - Students		
1XX Personal Services - Salaries	6850.00	5608.00

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

2XX	Personal Services - Employee Benefits	29.53	26.04
5XX	Other Purchased Services	10084.37	3622.87
6XX	Supplies and Materials	29.65	0.00
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	772.21	1303.42
23XX	Support Services - General Administration		
3XX	Purchased Professional and Technical Services	509.95	75.00
5XX	Other Purchased Services	277.76	228.88
6XX	Supplies and Materials	0.00	16.30
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	3492.81	2561.95
2XX	Personal Services - Employee Benefits	669.95	671.41
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	33363.49	26447.09
2XX	Personal Services - Employee Benefits	2663.27	3872.66
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	16355.66	13593.83
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	557.76	454.22
27XX	Student Transportation Services		
2XX	Personal Services - Employee Benefits	584.11	425.45
District/Coop Totals		239926.34	125661.49

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

**Expenditures For Special Education by Line Item**

**Gallatin/Madison Coop 9696**

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

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
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	8963.02	8982.22
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	30184.13	36445.98
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	0.00	2959.87
82 Interlocal Agreement Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	57483.00	57983.00
2XX Personal Services - Employee Benefits	10289.93	10309.99
21XX Support Services - Students		
1XX Personal Services - Salaries	191347.96	226110.00
2XX Personal Services - Employee Benefits	36847.92	41420.67
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	18504.60
2XX Personal Services - Employee Benefits	0.00	2361.21
	District/Coop Totals	335115.96
	Applicant Totals	405077.54
		1165330.85