

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: 0347 Manhattan School 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	49.00	466,431	116,050	115,387
2016	56.00	525,613	117,010	116,272
2017	0.00	0	128,447	127,627

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 59,182
 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 9,519
 Per-Student amount for FY 2016 9,386
 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 59,182
 Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 443
 Total Approved Exception and Allowable Reduction for expenditures 443
 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: 0347 Manhattan School 16 Gallatin

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	49.00	466,431	131,442	334,988
2016	56.00	525,613	139,676	385,936

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 50,948
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 6,837
Per-Student amount for FY 2016 6,892
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 50,948
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 443
Total Approved Exception and Allowable Reduction for expenditures 443
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: Manhattan School 0347

Manhattan School 0347

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 2508.00

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	168893.08	161100.53
2XX Personal Services - Employee Benefits	36716.98	43634.75
5XX Other Purchased Services	17.25	0.00
6XX Supplies and Materials	3762.15	13684.35
21XX Support Services - Students		
1XX Personal Services - Salaries	12710.15	4373.63
2XX Personal Services - Employee Benefits	1691.58	1834.23
810 Dues and Fees	0.00	360.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	803.69	1081.84
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	26196.12	27456.90
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	20000.00	21700.00
5XX Other Purchased Services	0.00	2720.00
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	29451.03	28657.37

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	1953.53	1961.73
District/Coop Totals		302195.56	308565.33

Manhattan High School 0348

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	66543.63	96452.43
2XX	Personal Services - Employee Benefits	458.24	5435.21
6XX	Supplies and Materials	2028.75	4977.32
21XX	Support Services - Students		
1XX	Personal Services - Salaries	43014.79	48717.31
2XX	Personal Services - Employee Benefits	5794.31	6285.24
3XX	Purchased Professional and Technical Services	0.00	140.80
810	Dues and Fees	0.00	360.00
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	27.49	20.45
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	15319.08	19080.30
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	10500.00	11400.00

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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	13890.24	17472.89
21XX	Support Services - Students		
2XX	Personal Services - Employee Benefits	6658.56	6705.50
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	District/Coop Totals	164235.09	217047.45
	Applicant Totals	466430.65	525612.78