

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: 9699 North Ctrl Learn Res Ctr 07 Cascade

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	164.00	889,054	336,449	334,961
2016	167.00	1,008,352	334,434	332,809
2017	0.00	0	355,144	353,381

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 119,298
 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 5,421
 Per-Student amount for FY 2016 6,038
 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	119,298
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016	2,448
Total Approved Exception and Allowable Reduction for expenditures	2,448

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
Allowable Reduction for State FY 2017 Calculated using Part B Allocations for State FYs 2016 and 2017

PRIME APPLICANT: 9699 North Ctrl Learn Res Ctr 07 Cascade

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	164.00	889,054	399,463	489,592
2016	167.00	1,008,352	389,305	619,047

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 129,455

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 2,985

Per-Student amount for FY 2016 3,707

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 129,455

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 2,448

Total Approved Exception and Allowable Reduction for expenditures 2,448

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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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: North Ctrl Learn Res Ctr 9699

Cascade Elem 0101

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 410.00

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	23323.34	55485.98
2XX Personal Services - Employee Benefits	0.00	7661.76
3XX Purchased Professional and Technical Services	0.00	1253.75
6XX Supplies and Materials	2567.06	727.94
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	6597.01
2XX Personal Services - Employee Benefits	0.00	38.89
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3687.59	9269.54
District/Coop Totals	29577.99	81034.87

Cascade H S 0102

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 265.00

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	60602.01	54533.86

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

2XX	Personal Services - Employee Benefits	16.45	6809.25
3XX	Purchased Professional and Technical Services	0.00	81.90
6XX	Supplies and Materials	2552.21	109.98
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	4272.76
2XX	Personal Services - Employee Benefits	0.00	23.63
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	9638.98	9531.81
District/Coop Totals		72809.65	75363.19

Centerville Elem 0104

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	1423.50
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	46718.88	59347.08
2XX Personal Services - Employee Benefits	5988.46	5305.41
3XX Purchased Professional and Technical Services	561.00	2427.54
5XX Other Purchased Services	54.00	30.44
6XX Supplies and Materials	2364.68	4619.83
221X Improvement of Instruction Services		
5XX Other Purchased Services	33.58	0.00
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	0.00	25.90
13 Tuition 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		
5XX	Other Purchased Services	1693.80	7347.47
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	7267.09	7737.69
District/Coop Totals		64681.49	86841.36

Centerville H S 0105

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	28867.22	35668.63
2XX	Personal Services - Employee Benefits	3939.47	4955.47
5XX	Other Purchased Services	610.64	0.00
6XX	Supplies and Materials	3.40	1937.53
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	4599.09	5741.26
District/Coop Totals		38019.82	48302.89

Belt Elem 0112

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	1940.00
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	54168.96	45531.85

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

2XX	Personal Services - Employee Benefits	495.52	8444.95
5XX	Other Purchased Services	0.00	167.98
6XX	Supplies and Materials	857.10	1269.22
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	8584.63	7304.43
District/Coop Totals		64106.21	62718.43

Belt H S 0113

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	605.00
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	30992.38	29121.42
2XX	Personal Services - Employee Benefits	8399.22	7713.32
6XX	Supplies and Materials	763.12	1279.01
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	7131.19	4746.21
District/Coop Totals		47285.91	42859.96

Simms H S 0118

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	282.50
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	45543.55	33223.33

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

2XX	Personal Services - Employee Benefits	1219.00	1857.82
3XX	Purchased Professional and Technical Services	1791.98	4538.99
5XX	Other Purchased Services	132.68	382.00
6XX	Supplies and Materials	357.44	863.24
810	Dues and Fees	250.00	0.00
10	Transportation Fund		
280	Special Education - Local and State		
27XX	Student Transportation Services		
5XX	Other Purchased Services	9647.56	0.00
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	0.00	18832.31
2XX	Personal Services - Employee Benefits	0.00	313.09
5XX	Other Purchased Services	2676.40	13408.25
21XX	Support Services - Students		
5XX	Other Purchased Services	0.00	9659.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	7523.21	8729.13
District/Coop Totals		69141.82	91807.16

Vaughn Elem 0127

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	282.50	
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	33159.94	28441.75
2XX	Personal Services - Employee Benefits	3274.35	2098.15
3XX	Purchased Professional and Technical Services	2801.30	2905.62
5XX	Other Purchased Services	76.05	0.00
6XX	Supplies and Materials	48.23	135.20

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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	5255.77	4472.40
	District/Coop Totals	44615.64	38053.12

Ulm Elem 0131

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount:	1477.00	
<p>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)]</p>		
	2015Value	2016Value

01	General Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	33997.92	27144.67
2XX	Personal Services - Employee Benefits	6116.17	5980.60
3XX	Purchased Professional and Technical Services	2351.30	8043.94
5XX	Other Purchased Services	0.00	1193.80
6XX	Supplies and Materials	69.86	0.00
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	7327.44	0.00
2XX	Personal Services - Employee Benefits	33.06	0.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	5771.11	3893.83
24XX	Support Services - School Administration		
2XX	Personal Services - Employee Benefits	1188.48	0.00
	District/Coop Totals	56855.34	46256.84

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

Sun River Valley Elem 1225

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 3617.00

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	115902.10	88869.10
2XX Personal Services - Employee Benefits	27509.72	27519.69
3XX Purchased Professional and Technical Services	2746.59	7280.37
5XX Other Purchased Services	9112.22	0.00
6XX Supplies and Materials	1339.12	1431.79
810 Dues and Fees	250.00	0.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	2696.74	5188.16
10 Transportation Fund		
280 Special Education - Local and State		
27XX Student Transportation Services		
5XX Other Purchased Services	12817.28	1177.60
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	11852.73
5XX Other Purchased Services	11206.90	18300.55
21XX Support Services - Students		
5XX Other Purchased Services	0.00	12846.72
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	17371.87	14594.58
District/Coop Totals	200952.54	189061.29

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

North Ctrl Learn Res Ctr 9699

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		
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	29408.89	32475.11
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	2034.92	2920.29
82 Interlocal Agreement Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	143959.81	0.00
2XX Personal Services - Employee Benefits	1271.69	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	0.00	163350.97
24XX Support Services - School Administration		
1XX Personal Services - Salaries	24280.13	47306.93
2XX Personal Services - Employee Benefits	52.37	0.00
	District/Coop Totals	246053.30
	Applicant Totals	1008352.41