

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: 9702 Sanders County Ed ServicesCoop 45 Sanders

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	95.00	752,984	242,128	240,854
2016	97.00	837,929	234,449	233,105
2017	0.00	0	245,374	243,966

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 84,945
 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 7,926
 Per-Student amount for FY 2016 8,638
 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 84,945
 Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 2,143
 Total Approved Exception and Allowable Reduction for expenditures 2,143
 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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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
****PRELIMINARY Maintenance of Effort Report****
 (MOE for State FY 2018 IDEA Part B Applications)

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: 9702 Sanders County Ed ServicesCoop 45 Sanders

Local Funds

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	95.00	752,984	292,449	460,534
2016	97.00	837,929	299,315	538,614

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 78,080
 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	4,848
Per-Student amount for FY 2016	5,553

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	78,080
Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016	2,143
Total Approved Exception and Allowable Reduction for expenditures	2,143

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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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: Sanders County Ed ServicesCoop 9702

St Regis K-12 Schools 0582

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 2115.50

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	622.22	3282.16
2XX Personal Services - Employee Benefits	0.00	613.30
5XX Other Purchased Services	3398.00	276.93
6XX Supplies and Materials	19782.93	260.18
23XX Support Services - General Administration		
1XX Personal Services - Salaries	8265.98	9256.76
2XX Personal Services - Employee Benefits	55.60	43.51
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	49131.48	50728.02
2XX Personal Services - Employee Benefits	9606.98	14621.54
3XX Purchased Professional and Technical Services	300.00	460.00
6XX Supplies and Materials	0.00	1283.94
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	7871.08	8811.14
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	1391.13	2289.76
District/Coop Totals	100425.40	91927.24

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

Thompson Falls Elem 0804

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 2488.00

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	99393.33	135578.54
2XX Personal Services - Employee Benefits	11910.42	16160.25
6XX Supplies and Materials	278.94	724.30
13 Tuition Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	50500.00	59967.70
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	24207.65	31848.70
	District/Coop Totals	186290.34 244279.49

Thompson Falls H S 0805

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 2271.50

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	85518.70	75791.09
2XX Personal Services - Employee Benefits	15446.75	16630.06
5XX Other Purchased Services	0.00	223.02
6XX Supplies and Materials	556.44	649.22

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Expenditures For Special Education by Line Item

14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	13738.14	12285.20
District/Coop Totals		115260.03	105578.59

Trout Creek Elem 0807

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	10338.97	28842.19
2XX	Personal Services - Employee Benefits	69.04	1898.40
6XX	Supplies and Materials	0.00	139.63
21XX	Support Services - Students		
1XX	Personal Services - Salaries	0.00	780.00
2XX	Personal Services - Employee Benefits	0.00	3.04
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	671.12	714.83
24XX	Support Services - School Administration		
5XX	Other Purchased Services	0.00	24.15
13	Tuition Fund		
280	Special Education - Local and State		
1XXX	Instruction		
1XX	Personal Services - Salaries	13264.65	15683.88
2XX	Personal Services - Employee Benefits	96.43	38.12
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	3923.50	10150.56

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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	0.00	130.40
District/Coop Totals		28363.71	58405.20

Noxon Elem 0811

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 236.00

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	16114.59	9168.40
2XX	Personal Services - Employee Benefits	94.97	61.71
5XX	Other Purchased Services	0.00	250.00
6XX	Supplies and Materials	3.99	13.50
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	2717.19	1548.74
District/Coop Totals		18930.74	11042.35

Noxon H S 0812

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 60.00

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		
1XX	Personal Services - Salaries	16114.61	27083.51
2XX	Personal Services - Employee Benefits	95.20	196.36
5XX	Other Purchased Services	0.00	250.00
6XX	Supplies and Materials	7.23	13.50
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	2717.37	4569.04
	District/Coop Totals	18934.41	32112.41

Hot Springs K-12 0815

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	85695.82	90706.86
2XX	Personal Services - Employee Benefits	363.64	403.39
5XX	Other Purchased Services	16.95	0.00
6XX	Supplies and Materials	1465.85	319.67
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	14475.43	14299.16
	District/Coop Totals	102017.69	105729.08

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

Expenditures For Special Education by Line Item

Sanders County Ed ServicesCoop 9702

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	2791.20	2820.06
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	13256.94	11002.35
82 Interlocal Agreement Fund		
280 Special Education - Local and State		
1XXX Instruction		
1XX Personal Services - Salaries	14499.96	14907.80
2XX Personal Services - Employee Benefits	73.39	65.76
6XX Supplies and Materials	0.00	10022.71
21XX Support Services - Students		
1XX Personal Services - Salaries	79309.10	67727.01
2XX Personal Services - Employee Benefits	17610.75	10534.09
3XX Purchased Professional and Technical Services	0.00	11934.11
6XX Supplies and Materials	602.22	0.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	10217.80	14552.57
24XX Support Services - School Administration		
3XX Purchased Professional and Technical Services	44400.00	45288.00
	District/Coop Totals	182761.36
	Applicant Totals	752983.68
		188854.46
		837928.82