

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: 1211 Upper West Shore Elem 24 Lake**

**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	8.00	63,520	15,030	14,928
2016	5.00	57,305	15,479	15,364
2017	0.00	0	16,567	16,445

**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 -6,216  
 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 7,940  
 Per-Student amount for FY 2016 11,461  
 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 -6,216  
 Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 338  
 Total Approved Exception and Allowable Reduction for expenditures 338  
 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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**PRIME APPLICANT: 1211 Upper West Shore Elem 24 Lake**

**Local Funds**

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State / Local Funds	State Allowable Cost Funds	Local Fund Expenditures
2015	8.00	63,520	13,804	49,716
2016	5.00	57,305	24,022	33,282

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

Subtract local expenditures for FY 2015 from state and local expenditures for FY 2016 -16,434

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 6,215

Per-Student amount for FY 2016 6,656

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 -16,434

Allowable Reduction for expenditures (50% of the increase in Part B Funding for FY) 2016 338

Total Approved Exception and Allowable Reduction for expenditures 338

Does the Total Approved Exception offset the Expenditure Difference? NO

(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  
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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: Upper West Shore Elem 1211**

**Valley View Elem 0483**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 3.50

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	5565.40	9412.52
2XX Personal Services - Employee Benefits	0.00	1877.50
5XX Other Purchased Services	405.24	0.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	840.00	0.00
5XX Other Purchased Services	0.00	93.15
14 Retirement Fund		
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	692.93	1032.57
District/Coop Totals	7503.57	12415.74

**Upper West Shore Elem 1211**

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for the School Fiscal Year 2017 by this amount: 537.00

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	37025.57	33736.96
2XX Personal Services - Employee Benefits	5732.00	4800.00
3XX Purchased Professional and Technical Services	2032.00	0.00
6XX Supplies and Materials	0.00	19.59

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**Expenditures For Special Education by Line Item**

21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	3658.00	0.00
5XX	Other Purchased Services	647.47	0.00
25XX	Support Services - Business		
810	Dues and Fees	30.00	0.00
14	Retirement Fund		
280	Special Education - Local and State		
1XXX	Instruction		
2XX	Personal Services - Employee Benefits	6891.60	6332.33
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	District/Coop Totals	56016.64	44888.88
	Applicant Totals	63520.21	57304.62