



BILL HASLAM
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
DIVISION OF COLLEGE AND CAREER READINESS
7th FLOOR, ANDREW JOHNSON TOWER
710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0380

KEVIN HUFFMAN
COMMISSIONER

**LEA COMPREHENSIVE APPLICATION FOR
SPECIAL EDUCATION SERVICES**

Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 105-17, as amended
Public Law 108-446

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

| | | | |
|--|---|--|---------------------|
| Compliance Assurance and Statistical Information | | July 1, 2011 – September 30, 2012 | |
| School System: | <u>Bristol Tennessee City Schools</u> | | |
| Director of Schools: | <u>Dr. Gary Lilly</u> | | |
| | Signature | Date | |
| E-Mail Address: | <u>lillyg@btcs.org</u> | | |
| Name of Program Contact Person: | <u>Dr. Kyle Evans</u> | | |
| E-Mail Address: | <u>kevans@btcs.org</u> | | |
| Address: | <u>615 Martin Luther King Jr. Blvd</u> | Telephone No.: | <u>423-652-9233</u> |
| | <u>Bristol, TN 37620</u> | | |

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

| | | | | |
|--|---|---|------|---|
| | | Permissive Use of Funds Requested for: | | |
| Amount of IDEA, Part B Funds Approved: | <u>\$ 772,746.00</u> | A | B | C |
| | Signature (Authorized State Department of Education Official) | | Date | |

Must be submitted to your Management Consultant no later than June 1, 2011.

**TCA 49-10-302
Section 612 (a) (11)**

**COMPLIANCE ASSURANCE
And
STATISTICAL INFORMATION
For
SCHOOL YEAR 2011-2012**

TABLE OF CONTENTS

| | Page |
|--|-------------|
| Cover Page | |
| Compliance Assurances for IDEA Grant Funds..... | 1-2 |
| Instructions to open Financial Calculation Pages..... | i |
| Instructions for students with Disabilities to Receive Special Education Services..... | ii |
| A. Students with Disabilities to Receive FAPE Services by the School System..... | 3 |
| B. Options to be Provided..... | 3 |
| C. Financial Information..... | |
| 1. Permissive Use of Funds & Worksheets..... | 4 |
| 2. Estimated Expenditures..... | 5-12 |
| 3. Estimated Expenditure Summary..... | 13 |
| 4. Part B Equipment | 14 |
| 5. Line Item Justification for the Expenditure of IDEA, Part BI (Attach as needed)..... | |
| 6. Justification Page | |
| 7. Non-Supplanting/Maintenance of Effort..... | 15 |
| Appendix..... | 1-5 |

NOTE: IF YOU ARE SUBMITTING YOUR FINANCIAL SPREADSHEETS USING THE LOCAL GOVERNMENT SOFTWARE, IN ORDER FOR THE REVIEWER TO DETERMINE THAT FEDERAL FUNDS ARE SUPPLEMENTAL TO THE GENERAL PURPOSE FUNDS, YOU MUST ADD FTEs TO THE JUSTIFICATION PAGES FOR GENERAL PURPOSE, IDEA.

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

The applicant hereby certifies to the Commissioner of Education that the representation made in this application properly reflects the projected pupils, personnel, and expenditures to be incurred in the operation of the special education program for pupils with disabilities conducted within the school system, that the expenditures for services and goods will be made exclusively for the benefit of pupils which meet the eligibility criteria established by the Department of Education, and that personnel assignments and other documentation of expenses will be readily available for audit. All records necessary to ensure the correctness of the information provided by the agency will be kept five years beyond the final reporting date and access to such records will be provided to the State Department of Education.

The Local Education Agency (LEA) hereby assures the State Education Agency (SEA) that the LEA meets each of the following conditions:

1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the State policies and procedures established under §612.
 - a. A free appropriate public education (FAPE) is available to all children with disabilities, as defined under §602(3) and who have a current individual education program (IEP), residing in the State between the ages of 3 through 21, inclusive, including children with disabilities who have been suspended or expelled from school. 612(a) (1)
 - b. The LEA has established a goal of providing full educational opportunity to all children with disabilities and a detailed timetable for accomplishing that goal. 612(a) (2)
 - c. All children with disabilities residing in the LEA, including children with disabilities who are homeless children, or are wards of the State, and children with disabilities attending private schools within the LEAs jurisdiction, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located and evaluated and a practical method is developed and implemented to determine which children with disabilities are currently receiving needed special education and related services. 612(a) (3)
 - d. An individualized education program (IEP), or an individualized family service plan (IFSP), that meets the requirements of section 636(d), is developed, reviewed and revised for each child with a disability in accordance with section 614(d). 612(a) (4)
 - e. To the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the regular educational environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. 612(a) (5) (A)
 - f. Children with disabilities and their parents are afforded the procedural safeguards required by §615. 612(a) (6)
 - g. Children with disabilities are evaluated in accordance with subsections (a) through (c) of § 614. 612(a) (7)
 - h. LEAs will comply with §617(c) relating to the confidentiality of records and information. 612(a) (8)
 - i. Children participating in early intervention programs assisted under Part C, and who will participate in preschool programs will experience a smooth and effective transition consistent with §637(a) (9). LEAs will participate in transition planning conferences arranged by the Lead Agency under §635(a) (10) and an IEP or, if consistent with sections 614(d) (2) (B) and 636(d), and IFSP will be developed and implemented by the third birthday. 612(a) (9)
 - j. Ensure that all requirements under §612(a) (10) regarding Children In Private Schools are being carried out in a manner consistent with the statute.
 - k. Ensure that all requirements under T.C.A. §49-10-107, T.C.A. §49-10-305 and T.C.A. §49-10-701, regarding Contracts for Special Education Services are being carried out in a manner consistent with the statute.
 - l. The LEA shall ensure that all personnel necessary to carry out this part are appropriately and adequately prepared, subject to the requirements of § 612(a) (14) and § 2122 of the Elementary and Secondary Education Act of 1965. 613(a) (3)
 - m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a) (23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a) (6)

LEA: Bristol TN City

3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a) (15) and 612 (a) (16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a) (7)
4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a) (8)
5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a) (9)
6. Subject to section 613(b) (3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b) (2)
7. Ensure that all requirements under §613(a) (5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3) (a)
9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a) (2) (B)-(C) to reduce the level of expenditures. §613(a) (2) (A) and §612(a) (17), TRR&MS 0520-1-9-03(2) (k) (4)
10. According to Rule 0520-1-9-14(6) (a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3) (a) (b)
13. Eligibility as a child with a disability pursuant to the IDEA and state disability eligibility standards will be established prior to expenditure of IDEA Part B funds for implementation of school nurse or school health services pursuant to 34 C.F.R. §300.34(c)(13).
14. Children with healthcare needs or medical conditions of a short duration, temporary nature, or medical conditions that require infrequent school nurse or school health services, and whose educational performance is not adversely affected by such healthcare needs or medical conditions, will not be certified as eligible pursuant to IDEA and state disability eligibility standards for the purpose of accessing IDEA Part B funds to provide school nurse or school health services for such children.
15. Prior to including school nurse or school health services in an Individualized Education Program (IEP), an IEP Team will determine that the child needs school nurse or school health services to benefit from his or her education and thereby receive FAPE. In making this determination, the IEP Team will consider the child's educational progress.
16. School nurse or school health services will not be included as related services in instances where an IDEA eligible child's healthcare needs or medical condition do not affect his or her educational performance or the receipt of FAPE.

Signature of Director of Schools

Date

**A. Children With Disabilities To Receive
Free Appropriate Public Education Services from the School System
Ages 6-21**

| DISABILITY | (1) Within School System | Full time placement only (2) Contractual Agreement | (3) Total to Receive FAPE | (4) # Receiving Special Transportation ** | (5) # Private School Students Placed by LEA Receiving Services | Placed by Parents | |
|--------------------------------|--------------------------|--|---------------------------|---|--|--|---|
| | | | | | | (6a) # Private School Students Placed by Parents within system | (6b) # Of Private School Students (6a) Served by LEA This School Year |
| | 6-21 | 6-21 | 6-21 | 6-21 | 6-21 | 6-21 | 6-21 |
| Autism | 34 | 0 | 34 | 3 | 0 | 0 | 0 |
| Blind | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deaf-Blindness | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deafness | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Developmental Delay | 38 | 0 | 38 | 15 | 0 | 1 | 0 |
| Emotional Disturbance | 13 | 0 | 13 | 0 | 0 | 0 | 0 |
| Hearing Impairments | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| Intellectually Gifted | 12 | 0 | 12 | 0 | 0 | 2 | 0 |
| Language Impairments | 96 | 0 | 96 | 1 | 0 | 0 | 0 |
| Intellectual Disability | 44 | 0 | 44 | 17 | 0 | 0 | 0 |
| Multiple Disabilities | 6 | 0 | 6 | 2 | 0 | 0 | 0 |
| Orthopedic Impairments | 2 | 0 | 2 | 1 | 0 | 0 | 0 |
| Other - Functional Delay | 24 | 0 | 24 | 1 | 0 | 0 | 0 |
| Other - Health Impairments | 76 | 0 | 76 | 6 | 0 | 1 | 0 |
| Specific Learning Disabilities | 156 | 0 | 156 | 0 | 0 | 0 | 0 |
| Speech Impairment | 118 | 0 | 118 | 0 | 0 | 4 | 0 |
| Traumatic Brain Injury | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Visual Impairments | 5 | 0 | 5 | 0 | 0 | 0 | 0 |
| TOTAL | 625 | 0 | 625 | 46 | 0 | 8 | 0 |

** If special transportation is provided a transportation budget page must be included – GP and/or federal.

- Unduplicated Count
- EOY Report may be used as a method of projecting numbers.

B.1 OPTIONS TO BE PROVIDED* AGES 6 -21

| OPTION 1 | OPTION 2 | OPTION 3 | OPTION 4 | OPTION 5 | OPTION 6** | OPTION 7 | OPTION 8*** | OPTION 9 | OPTION 10 | *TOTAL |
|----------|----------|----------|----------|----------|------------|----------|-------------|----------|-----------|--------|
| 132 | 210 | 104 | 80 | 97 | 18 | 52 | 3 | 0 | 3 | 699 |

*Must be equal to or greater than total for 6-21 yr olds in column 3 under A above.

* This is a **unduplicated count** and should reflect both primary and one secondary option of service.

** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.

***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

(It is recommended that the LEA pull Options of Service from a date when the LEA's enrollment was at its peak)

Do not place 0's in columns with no students.

T.C.A.49-10 302 (a) (2) (A) (B)
TRR & MS 0520-1-9-.03 (1) (k) (1)

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

AFTER reading the requirements on the corresponding form, you must answer **yes** or **no** to each of the following items (A, B, and C). Any **yes** response requires completion of a corresponding form that follows. If **no** is answered on all three items, continue completing the application and disregard the attached forms for these permissive programs.

Yes No **A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows an LEA to reduce state and local maintenance of effort by an amount that equals up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 5A) and indicate how these funds will be used (Page 4A(1)).

There are limitations to this adjustment. Any LEA identified as not meeting requirements in the State’s APR, is prohibited by law from reducing its maintenance of effort figures.

Yes No **B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows an LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 4B)*

Yes No **C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows an LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.** *(Use form on Page 4C) If the LEA is also electing to reduce local effort.*

NOTE: If an LEA is determined to have significant disproportionality based on race and ethnicity utilizing state criteria, the LEA must utilize Coordinated Early Intervening Services (Section 618 (d) (2) (B)). The amount expended by an LEA under Coordinated Early Intervening Services shall count toward the maximum amount of expenditures such LEAs may reduce in Item “A” *Adjustment to Local Effort* (above).

If an applicant utilizes these funds, the calculations must be shown on the corresponding forms.

C. FINANCIAL INFORMATION

2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO 71200 | EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200) | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions |
|------------------|--|----------------------|-----------------|-------------------|-----------------|
| 116 | Teachers | 1,072,379.00 | 22.00 | 156,828.00 | 3.75 |
| 117 | Career Ladder Program | 10,000.00 | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 127 | Career Ladder Extended Contracts | | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 128 | Homebound Teachers | 18,500.00 | 0.50 | | |
| 162 | Clerical Personnel | | | | |
| 163 | Educational Assistants | 202,999.00 | 18.00 | 332,285.00 | 29.40 |
| 171 | Speech Pathologist | 206,187.00 | 4.00 | 57,618.00 | 1.00 |
| 189 | Other Salaries & Wages | | | | |
| 195 | Certified Substitute Teachers | 3,000.00 | 0.19 | 1,000.00 | 0.06 |
| 198 | Non-Certified Substitute Teachers | 17,500.00 | 1.52 | 4,000.00 | 0.25 |
| 201 | Social Security | 94,895.00 | XXXXXXXX | 34,623.00 | XXXXXXXX |
| 204 | State Retirement | 105,091.00 | XXXXXXXX | 27,200.00 | XXXXXXXX |
| 206 | Life Insurance | 1,472.00 | XXXXXXXX | 318.00 | XXXXXXXX |
| 207 | Medical Insurance | 157,703.00 | XXXXXXXX | 35,346.00 | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | 22,193.00 | XXXXXXXX | 8,097.00 | XXXXXXXX |
| 299 | Other Fringe Benefits | | XXXXXXXX | | XXXXXXXX |
| 310 | Contracts With Other Public Agencies | 2,000.00 | XXXXXXXX | | XXXXXXXX |
| 311 | Contracts With Other School Systems | | XXXXXXXX | | XXXXXXXX |
| 312 | Contracts With Private Agencies | 2,500.00 | XXXXXXXX | 50,000.00 | XXXXXXXX |
| 322 | Evaluation & Testing | | XXXXXXXX | | XXXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXXX | | XXXXXXXX |
| 336 | Maintenance And Repair Services - Equipment | 500.00 | XXXXXXXX | | XXXXXXXX |
| 356 | Tuition | | XXXXXXXX | | XXXXXXXX |
| 369 | Contracts for Substitute Teachers - Certified | | XXXXXXXX | | XXXXXXXX |
| 370 | Contracts for Substitute Teachers - Non-Certified | | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services | 1,000.00 | XXXXXXXX | 2,000.00 | XXXXXXXX |
| 429 | Instructional Supplies & Materials | 7,500.00 | XXXXXXXX | 20,000.00 | XXXXXXXX |
| 449 | Textbooks | 2,500.00 | XXXXXXXX | 505.00 | XXXXXXXX |
| 499 | Other Supplies & Materials | 5,000.00 | XXXXXXXX | 1,500.00 | XXXXXXXX |
| 535 | Fee Waivers | | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges | | XXXXXXXX | | XXXXXXXX |
| 725 | Special Education Equipment | 3,000.00 | XXXXXXXX | | XXXXXXXX |
| 71200 | TOTAL EXPENDITURES | 1,935,919.00 | XXXXXXXX | 731,320.00 | XXXXXXXX |

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

TRR&MS 0520-1-9-.03 (2) (k) (7)
0520-1-9-.03 (1) (k) (2)
EDGAR Sect 80.20 (a) (2)
(Subpart C (b) (4))

C. FINANCIAL INFORMATION (Continued)

**2. Estimated Expenditures
Education for Students with Disabilities**

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions |
|--------------|--|----------------------|-----------------|------------------|-----------------|
| 72120 | SUPPORT SERVICES (72000) STUDENTS (72100) HEALTH SERVICES (72120) | | | | |
| 131 | Medical Personnel | | | 10,659.00 | 0.25 |
| 189 | Other Salaries & Wages | 61,696.00 | 1.30 | | |
| 201 | Social Security | 3,826.00 | XXXXXXXX | 661.00 | XXXXXXXX |
| 204 | State Retirement | | XXXXXXXX | 965.00 | XXXXXXXX |
| 206 | Life Insurance | | XXXXXXXX | 13.00 | XXXXXXXX |
| 207 | Medical Insurance | | XXXXXXXX | 1,473.00 | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | 896.00 | XXXXXXXX | 155.00 | XXXXXXXX |
| 299 | Other Fringe Benefits | | XXXXXXXX | | XXXXXXXX |
| 307 | Communication | | XXXXXXXX | | XXXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXXX | | XXXXXXXX |
| 336 | Maintenance & Repair Services-Equipment | | XXXXXXXX | | XXXXXXXX |
| 348 | Postal Charges | | XXXXXXXX | | XXXXXXXX |
| 355 | Travel | | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services | | XXXXXXXX | 500.00 | XXXXXXXX |
| 413 | Drugs & Medical Supplies | | XXXXXXXX | 500.00 | XXXXXXXX |
| 499 | Other Supplies & Materials | 500.00 | XXXXXXXX | 500.00 | XXXXXXXX |
| 524 | In-Service/Staff Development | | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges | | XXXXXXXX | | XXXXXXXX |
| 735 | Health Equipment | | XXXXXXXX | | XXXXXXXX |
| 72120 | TOTAL EXPENDITURES | 66,918.00 | XXXXXXXX | 15,426.00 | XXXXXXXX |

7

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals.**

Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

C. FINANCIAL INFORMATION (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions |
|--------------|--------------------------------------|----------------------|-----------------|-----------------|-----------------|
| 72130 | SUPPORT SERVICES (72000) | | | | |
| | STUDENTS (72100) | | | | |
| | OTHER STUDENT SUPPORT (72130) | | | | |
| 117 | Career Ladder Program | | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 123 | Guidance Personnel | | | | |
| 124 | Psychological Personnel | | | | |
| 127 | Career Ladder - Extended Contracts | | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 130 | Social Workers | | | | |
| 135 | Assessment Personnel | | | | |
| 161 | Secretary(s) | | | | |
| 162 | Clerical Personnel | | | | |
| 164 | Attendants | | | | |
| 170 | School Resource Officers | | | | |
| 189 | Other Salaries & Wages | | | | |
| 201 | Social Security | | XXXXXXXX | | XXXXXXXX |
| 204 | State Retirement | | XXXXXXXX | | XXXXXXXX |
| 206 | Life Insurance | | XXXXXXXX | | XXXXXXXX |
| 207 | Medical Insurance | | XXXXXXXX | | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | | XXXXXXXX | | XXXXXXXX |
| 299 | Other Fringe Benefits | | XXXXXXXX | | XXXXXXXX |
| 307 | Communication | | XXXXXXXX | | XXXXXXXX |
| 309 | Contracts with Government Agencies | | XXXXXXXX | | XXXXXXXX |
| 311 | Contracts with other School Systems | | XXXXXXXX | | XXXXXXXX |
| 322 | Evaluation & Testing | 5,000.00 | XXXXXXXX | 1,000.00 | XXXXXXXX |
| 330 | Operating Lease Payment | | XXXXXXXX | | XXXXXXXX |
| 336 | Maintenance & Repair Services-Equip | | XXXXXXXX | | XXXXXXXX |
| 348 | Postal Charges | | XXXXXXXX | | XXXXXXXX |
| 355 | Travel | | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services | | XXXXXXXX | | XXXXXXXX |
| 499 | Other Supplies & Materials | 4,000.00 | XXXXXXXX | 3,000.00 | XXXXXXXX |
| 524 | In-service/Staff Development | | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges | | XXXXXXXX | | XXXXXXXX |
| 790 | Other Equipment | | XXXXXXXX | | XXXXXXXX |
| 72130 | TOTAL EXPENDITURES | 9,000.00 | XXXXXXXX | 4,000.00 | XXXXXXXX |

8

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

C. FINANCIAL INFORMATION (Continued)

**2. Estimated Expenditures
Education for Students with Disabilities**

10

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA | PART B | *FTE Positions |
|--------------|---|----------------------|-----------------|------|------------------|-----------------|
| 72220 | SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220) | | | | | |
| 105 | Supervisor/Director | 48,137.00 | 0.50 | | | |
| 117 | Career Ladder Program | 1,000.00 | XXXXXXXX | | XXXXXXXX | XXXXXXXX |
| 124 | Psychological Personnel | 51,502.00 | 1.00 | | | |
| 127 | Career Ladder Extended Contracts | | XXXXXXXX | | XXXXXXXX | XXXXXXXX |
| 135 | Assessment Personnel | | | | | |
| 161 | Secretary(s) | 32,835.00 | 1.00 | | | |
| 162 | Clerical Personnel | | | | | |
| 171 | Speech Pathologist (Supervisory) | | | | | |
| 189 | Other Salaries & Wages | | | | | |
| 196 | In-Service Training | | XXXXXXXX | | | XXXXXXXX |
| 201 | Social Security | 8,275.00 | XXXXXXXX | | | XXXXXXXX |
| 204 | State Retirement | 15,117.00 | XXXXXXXX | | | XXXXXXXX |
| 206 | Life Insurance | 140.00 | XXXXXXXX | | | XXXXXXXX |
| 207 | Medical Insurance | 17,309.00 | XXXXXXXX | | | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | | XXXXXXXX |
| 212 | Employer Medicare | 1,935.00 | XXXXXXXX | | | XXXXXXXX |
| 299 | Other Fringe Benefits | | XXXXXXXX | | | XXXXXXXX |
| 307 | Communication | 500.00 | XXXXXXXX | | | XXXXXXXX |
| 308 | Consultants | 1,000.00 | XXXXXXXX | | | XXXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXXX | | | XXXXXXXX |
| 336 | Maintenance & Repair Services -Equipment | | XXXXXXXX | | | XXXXXXXX |
| 348 | Postal Charges | | XXXXXXXX | | 100.00 | XXXXXXXX |
| 355 | Travel | | XXXXXXXX | | 400.00 | XXXXXXXX |
| 399 | Other Contracted Services | | XXXXXXXX | | 500.00 | XXXXXXXX |
| 499 | Other Supplies & Materials | 2,000.00 | XXXXXXXX | | 500.00 | XXXXXXXX |
| 524 | In-Service/Staff Development | | XXXXXXXX | | 20,000.00 | XXXXXXXX |
| 599 | Other Charges | | XXXXXXXX | | | XXXXXXXX |
| 790 | Other Equipment | 2,000.00 | XXXXXXXX | | | XXXXXXXX |
| 72220 | TOTAL EXPENDITURES | 181,750.00 | XXXXXXXX | | 21,500.00 | XXXXXXXX |

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.

Line item substitutions or additions shall NOT be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

C. FINANCIAL INFORMATION (continued)
2. Estimated Expenditures for Education for Students with Disabilities

12

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions |
|--------------|---|----------------------|-----------------|---------------|-----------------|
| 72710 | SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710) | | | | |
| 105 | Supervisor/Director | | | | |
| 142 | Mechanic(s) | | | | |
| 146 | Bus Drivers | 48,341.00 | 4.00 | | |
| 162 | Clerical Personnel | | | | |
| 189 | Other Salaries & Wages | | | | |
| 196 | In-Service Training | | | | |
| 201 | Social Security | 2,998.00 | XXXXXXXX | | XXXXXXXX |
| 204 | State Retirement | | XXXXXXXX | | XXXXXXXX |
| 206 | Life Insurance | | XXXXXXXX | | XXXXXXXX |
| 207 | Medical Insurance | | XXXXXXXX | | XXXXXXXX |
| 208 | Dental Insurance | | XXXXXXXX | | XXXXXXXX |
| 210 | Unemployment Compensation | | XXXXXXXX | | XXXXXXXX |
| 212 | Employer Medicare | 701.00 | XXXXXXXX | | XXXXXXXX |
| 299 | Other Fringe Benefits | | XXXXXXXX | | XXXXXXXX |
| 307 | Communication | | XXXXXXXX | | XXXXXXXX |
| 311 | Contracts with Other School Systems | | XXXXXXXX | | XXXXXXXX |
| 312 | Contracts with Private Agencies | | XXXXXXXX | | XXXXXXXX |
| 313 | Contracts with Parents | | XXXXXXXX | 500.00 | XXXXXXXX |
| 314 | Contracts with Public Carriers | | XXXXXXXX | | XXXXXXXX |
| 315 | Contracts with Vehicle Owners | | XXXXXXXX | | XXXXXXXX |
| 329 | Laundry Service | | XXXXXXXX | | XXXXXXXX |
| 330 | Operating Lease Payments | | XXXXXXXX | | XXXXXXXX |
| 338 | Maintenance & Repair Service -Vehicles | | XXXXXXXX | | XXXXXXXX |
| 340 | Medical & Dental Services | | XXXXXXXX | | XXXXXXXX |
| 348 | Postal Charges | | XXXXXXXX | | XXXXXXXX |
| 351 | Rentals | | XXXXXXXX | | XXXXXXXX |
| 355 | Travel | | XXXXXXXX | | XXXXXXXX |
| 399 | Other Contracted Services | | XXXXXXXX | | XXXXXXXX |
| 412 | Diesel Fuel | | XXXXXXXX | | XXXXXXXX |
| 418 | Equipment & Machinery Parts | | XXXXXXXX | | XXXXXXXX |
| 424 | Garage Supplies | | XXXXXXXX | | XXXXXXXX |
| 425 | Gasoline | 1,000.00 | XXXXXXXX | | XXXXXXXX |
| 433 | Lubricants | | XXXXXXXX | | XXXXXXXX |
| 450 | Tires & Tubes | | XXXXXXXX | | XXXXXXXX |
| 453 | Vehicle Parts | | XXXXXXXX | | XXXXXXXX |
| 499 | Other Supplies & Materials | | XXXXXXXX | | XXXXXXXX |
| 511 | Vehicle & Equipment Insurance | | XXXXXXXX | | XXXXXXXX |
| 524 | In-Service/Staff Development | | XXXXXXXX | | XXXXXXXX |
| 599 | Other Charges | | XXXXXXXX | | XXXXXXXX |
| 701 | Administration Equipment | | XXXXXXXX | | XXXXXXXX |
| 729 | Transportation Equipment | | XXXXXXXX | | XXXXXXXX |
| 72710 | TOTAL EXPENDITURES | 53,040.00 | XXXXXXXX | 500.00 | XXXXXXXX |

Special Education Expenses Only

*FTE Positions: Full time equivalency – **use two decimals**

Line item substitutions or additions shall **NOT** be made.

All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

Expenditures for gifted and functionally delayed students cannot be paid from federal funds.

C. FINANCIAL INFORMATION (continued)

**3. Estimated Expenditure Summary
Education for Students with Disabilities**

| ACCOUNT SERIES | EXPENDITURES | GENERAL PURPOSE FUND | IDEA |
|---------------------------|--|-----------------------------|-------------------|
| 71150 | Alternative Schools | | |
| 71200 | Special Education Program | 1,935,919.00 | 731,320.00 |
| 72120 | Health Services | 66,918.00 | 15,426.00 |
| 72130 | Other Student Support | 9,000.00 | 4,000.00 |
| 72215 | Alternative Instruction Program | | |
| 72220 | Special Education Program Staff | 181,750.00 | 21,500.00 |
| 72410 | Office of Principal | | |
| 72710 | Transportation | 53,040.00 | 500.00 |
| 99100-504 | Transfer Out of Funds: Indirect Cost * | XXXXXXXX | |
| 99100-504 | Permissive Use of Funds: | XXXXXXXX | XXXXXXXX |
| | A. Adjustment to Local Effort | | XXXXXXXX |
| | B. School Wide | XXXXXXXX | |
| | C. Early Intervening Services | XXXXXXXX | |
| TOTAL EXPENDITURES | | 2,246,627.00 | 772,746.00 |

13

*Indirect Cost Rate: 1.79 (List indirect cost rate approved for FY '12)

**Note: Subtract out all expenditures for equipment prior to determining indirect cost amounts.
Do Not include any "Permissive Use of Funds" expenditures when determining indirect cost amounts.**

GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16D

C. FINANCIAL INFORMATION

**5. Estimated Expenditure Justification Page
IDEA, PART B**

LEA: Bristol TN City

Special Education Instruction Program

| | Acct. No. 71200 | Description | Justification | |
|---|----------------------------|---|---|--|
| X | 116 | Teachers | To pay for teachers working with SE students | |
| | 128 | Homebound Teachers | To pay for homebound teachers working w/ SE students | |
| | 162 | Clerical Personnel | To pay for SE clerical personnel | |
| X | 163 | Educational Assistants | To pay for SE educational assistants | |
| X | 171 | Speech Pathologist | To pay for SE speech pathologist | |
| | 189 | Other Salaries & Wages (Specify) | | |
| X | 195 | Certified Substitute Teachers | Certified Substitutes for SE teachers | |
| X | 198 | Non-Certified Substitute Teachers | Non-Certified Substitutes for SE teachers | |
| X | 201 | Social Security | Fringe benefit for above salaries | |
| X | 204 | State Retirement | Fringe benefit for above salaries | |
| X | 206 | Life Insurance | Fringe benefit for above salaries | |
| X | 207 | Medical Insurance | Fringe benefit for above salaries | |
| | 208 | Dental Insurance | Fringe benefit for above salaries | |
| | 210 | Unemployment compensation | Fringe benefit for above salaries | |
| X | 212 | Employer Medicare | Fringe benefit for above salaries | |
| | 299 | Other Fringe Benefits (Specify) | | |
| | 310 | Contracts with other Public Agencies | Contract with: | For: |
| | 311 | Contracts with other School Systems | Contract with: | For: |
| X | 312 | Contracts with Private Agencies | Contract with: Cornerstone Health | For: PT Services for Special Ed Students |
| | 322 | Evaluation & Testing | To evaluate and test S. E. students | |
| | 330 | Operating Lease Payments (Specify) | | |
| | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE equipment | |
| | 356 | Tuition | To pay tuition for SE students unable to afford it | |
| | 369 | Contracts for Substitute Teachers - Certified | To pay actual contracts for certified SE substitute teachers | |
| | 370 | Contracts for Substitute Teachers – Non-Certified | To pay actual contracts for non-certified SE substitute teachers | |
| X | 399 | Other Contracted Services (Specify) | To pay for additional contracted Speech services | |
| X | 429 | Instructional Supplies & Materials (Specify) | To purchase supplemental supplies/materials, for the SE classroom such as computer software and remedial reading and math programs | |
| X | 449 | Textbooks (Specify) | To purchase supplemental Reading & Language arts textbooks for SE students | |
| X | 499 | Other Supplies & Materials (Specify) | To purchase specific math, reading & language arts materials used by SE students in elementary CDC classes. To purchase additional Math and Science materials for students in secondary CDC classes along with materials needed to teach specific life skills | |
| | 535 | Fee Waivers | To pay fees for SE students that cannot afford them | |
| | 599 | Other Charges (Specify) | | |
| | 725 | Special Education Equipment * (Specify) | | |

Note for EAs: If hiring EAs/LPNs or EAs/Bus Attendants must indicate such with justification

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Bristol TN City

Students Support Services/Health Services

| | Acct. No 72120 | Description | Justification |
|---|---------------------------|---|--|
| X | 131 | Medical Personnel (Specify) | To pay for nurse working with Special Ed students in order to provide treatment which requires feeding due to tracheal tubes |
| | 189 | Other Salaries & Wages (Specify) | |
| X | 201 | Social Security | Fringe benefit for salaries funded above |
| X | 204 | State Retirement | Fringe benefit for salaries funded above |
| X | 206 | Life Insurance | Fringe benefit for salaries funded above |
| X | 207 | Medical Insurance | Fringe benefit for salaries funded above |
| | 208 | Dental Insurance | Fringe benefit for salaries funded above |
| | 210 | Unemployment Compensation | Fringe benefit for salaries funded above |
| X | 212 | Employer Medicare | Fringe benefit for salaries funded above |
| | 299 | Other Fringe Benefits (Specify) | |
| | 307 | Communication | SE communication costs |
| | 330 | Operating Lease Payments (Specify) | |
| | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE health related equipment |
| | 348 | Postal Charges | To pay for postal charges related to SE communication |
| | 355 | Travel | Travel by SE medical employees to treat SE students |
| X | 399 | Other Contracted Services (Specify) | To pay for additional vision and hearing screenings for Special Ed Students |
| X | 413 | Drugs & Medical Supplies (Specify) | To purchase diabetic supplies, changing pads, wipes and under pads for SE students |
| X | 499 | Other Supplies & Materials (Specify) | To purchase health supplies for Special Ed students such as gloves, thermometer covers and basic first aid supplies |
| | 524 | In-Service/Staff Development (Specify) | |
| | 599 | Other Charges (Specify) | |
| | 735 | Health Equipment (Specify) | |

Note for EAs: If hiring EAs/LPNs or EAs/Bus Attendants must indicate such with justification

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Bristol TN City

Students Support Services/Other Student Support

| | Acct. No. 72130 | Description | Justification | |
|---|----------------------------|---|---|------|
| | 123 | Guidance Personnel | SE to pay salary of guidance personnel to work w/children w/disabilities | |
| | 124 | Psychological Personnel | To pay salary of SE psychological personnel | |
| | 130 | Social Workers | To pay salary of SE social workers | |
| | 135 | Assessment Personnel | To pay salary of SE assessment personnel | |
| | 161 | Secretary(s) | To pay salary of SE secretary for support personnel | |
| | 162 | Clerical Personnel | To pay salary of SE clerical worker for support personnel | |
| | 164 | Attendants | To pay salary of SE attendants | |
| | 170 | School Resource Officers | To pay salary of SE school resource officer | |
| | 189 | Other Salaries and Wages (Specify) | | |
| | 201 | Social Security | Fringe benefit for above salaries | |
| | 204 | State Retirement | Fringe benefit for above salaries | |
| | 206 | Life Insurance | Fringe benefit for above salaries | |
| | 207 | Medical Insurance | Fringe benefit for above salaries | |
| | 208 | Dental Insurance | Fringe benefit for above salaries | |
| | 210 | Unemployment Compensation | Fringe benefit for above salaries | |
| | 212 | Employer Medicare | Fringe benefit for above salaries | |
| | 299 | Other Fringe Benefits (Specify) | | |
| | 307 | Communication | SE communication costs | |
| | 309 | Contracts with Government Agencies | Contract with: | For: |
| | 311 | Contracts with other School Systems | Contract with: | For: |
| X | 322 | Evaluation & Testing | To evaluate and test SE students by guidance, psychological, or assessment staff | |
| | 330 | Operating Lease Payments (Specify) | | |
| | 336 | Maintenance & Repair Services - Equipment | To maintain & repair equipment used by support staff | |
| | 348 | Postal Charges | To pay for postage used by support staff | |
| | 355 | Travel | Travel by SE support staff | |
| | 399 | Other Contracted Services (Specify) | | |
| X | 499 | Other Supplies & Materials (Specify) | To purchase testing materials and other supplies such as KTEA, Conners, WISC IV, Batelle and Speech testing items to assess SE students | |
| | 524 | In-Service/Staff Development (Specify) | | |
| | 599 | Other Charges (Specify) | | |
| | 790 | Other Equipment (Specify) | | |

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Bristol TN City

Support Services/Special Education Program

| | Acct. No. 72220 | Description | Justification |
|---|----------------------------|--|--|
| | 105 | Supervisor/Director | Pay salary for SE Supervisor/Director |
| | 124 | Psychological Personnel | To pay salary of SE psychologist |
| | 135 | Assessment Personnel | To pay salary of SE assessment personnel |
| | 161 | Secretary(s) | To pay salary of SE secretary |
| | 162 | Clerical Personnel | To pay salary of SE clerks |
| | 171 | Speech Pathologist (Supervisory) | To pay for SE speech pathologist for supervisory services |
| | 189 | Other Salaries and Wages (Specify) | |
| | 196 | In-Service Training | Pay for training of SE support staff |
| | 201 | Social Security | Fringe benefit for above personnel |
| | 204 | State Retirement | Fringe benefit for above personnel |
| | 206 | Life Insurance | Fringe benefit for above personnel |
| | 207 | Medical Insurance | Fringe benefit for above personnel |
| | 208 | Dental Insurance | Fringe benefit for above personnel |
| | 210 | Unemployment Compensation | Fringe benefit for above personnel |
| | 212 | Employer Medicare | Fringe benefit for above personnel |
| | 299 | Other Fringe Benefits (Specify) | |
| | 307 | Communication | SE communication costs |
| | 308 | Consultants | To pay consultants For: |
| | 330 | Operating Lease Payments (Specify) | |
| | 336 | Maintenance & Repair Services-Equipment | To maintain and repair SE equipment |
| X | 348 | Postal Charges | To pay for postal charges for SE programs |
| X | 355 | Travel | Travel for SE support Staff For: Diagnostician and School Psychologist |
| X | 399 | Other Contracted Services (Specify) | To contract an interpreter for deaf students parents to participate in their IEP meetings. Internet services for SE students to access online classes. |
| X | 499 | Other Supplies & Materials (Specify) | To purchase materials for SE teachers to maintain SE student records , such as notebooks and dividers, |
| X | 524 | In-Services/Staff Development (Specify) | Staff Development for SE support staff such as NETSESA Conference, TASSE Conference, College and Career Readiness Conference, Safe Schools Conference, ASHA certification dues, OT & COTA certification dues, CPI training, and other training related to specific student disabilities. |
| | 599 | Other Charges (Specify) | |
| | 790 | Other Equipment (Specify) | |

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA: Bristol TN City

Transportation

| | Acct. No. 72710 | Description | Justification |
|---|--------------------|---|---|
| | 105 | Supervisor/Director (Specify) | |
| | 142 | Mechanic(s) | |
| | 146 | Bus Drivers | Special Education bus drivers to transport special education students |
| | 162 | Clerical Personnel | |
| | 189 | Other Salaries & Wages (Specify) | |
| | 196 | In-Service Training | In-service training for approved special education personnel above |
| | 201 | Social Security | Fringe benefit for approved personnel above |
| | 204 | State Retirement | Fringe benefit for approved personnel above |
| | 206 | Life Insurance | Fringe benefit for approved personnel above |
| | 207 | Medical Insurance | Fringe benefit for approved personnel above |
| | 208 | Dental Insurance | Fringe benefit for approved personnel above |
| | 210 | Unemployment Compensation | Fringe benefit for approved personnel above |
| | 212 | Employer Medicare | Fringe benefit for approved personnel above |
| | 299 | Other Fringe Benefits (Specify) | |
| | 307 | Communication | SE communication costs |
| | 311 | Contract with Other School Systems (Specify) | |
| | 312 | Contracts with Private Agencies (Specify) | |
| X | 313 | Contracts with Parents | To reimburse parents for transportation costs for Special Ed students |
| | 314 | Contracts with Public Carriers | |
| | 315 | Contracts with Vehicle Owners | |
| | 329 | Laundry Service | |
| | 330 | Operating Lease Payments | |
| | 338 | Maintenance & Repair Service – Vehicles | Maintenance and repair of special education purchased vehicles |
| | 340 | Medical and Dental Services | |
| | 348 | Postal Charges | To pay postal charges re: communication |
| | 351 | Rentals | |
| | 355 | Travel | |
| | 399 | Other Contracted Services (Specify) | |
| | 412 | Diesel Fuel | |
| | 418 | Equipment and Machinery Parts | For special education purchased vehicles |
| | 424 | Garage Supplies | For special education purchased vehicles |
| | 425 | Gasoline | For special education purchased vehicles |
| | 433 | Lubricants | For special education purchased vehicles |
| | 450 | Tires and Tubes | For special education purchased vehicles |
| | 453 | Vehicle Parts | For special education purchased vehicles |
| | 499 | Other Supplies & Materials (Specify) | |
| | 511 | Vehicle & Equipment Insurance | To pay insurance for vehicles and equipment used to transport SE students |
| | 524 | In-Service/Staff Development (Specify) | |
| | 599 | Other Charges (Specify) | |
| | 701 | Administration Equipment | |
| | 729 | Transportation Equipment | |

C. FINANCIAL INFORMATION (continued)
6. General Purpose Funds Only
Non-Supplanting/Maintenance of Effort
State/Local Funds

a. Expenditures for 2008-2009

| | |
|--|-----------------------|
| 1. Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2008-2009) | <u>\$2,074,979.25</u> |
| 2. Total unduplicated count of disabled students served by the school system (End of Year Report 2008-2008) | <u>727</u> |
| 3. Per pupil expenditures 2008-2009 Divide a (1) by a (2) | <u>\$2,854.17</u> |

b. Expenditures for 2009-2010

| | |
|---|-----------------------|
| 1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2009 - 2010) | <u>\$1,801,087.71</u> |
| 2. Total unduplicated count of disabled students served by the school system (End of Year Report 2009-2010) | <u>700</u> |
| 3. Per pupil expenditures 2009-2010 Divide b (1) by b (2) | <u>\$2,572.98</u> |

c. Expenditures for 2010-2011 *

| | |
|--|------------------------|
| 1. Actual or <u>projected</u> (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2010- 2011) | <u>\$ 2,212,469.00</u> |
| 2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2010-2011) | <u>669</u> |
| 3. Per pupil actual or projected expenditures 2010-2011 Divide c (1) by c (2) | <u>\$ 3,307.13</u> |
| 4. System's total net enrollment (All Students) | <u>4,294</u> |
| Percentage of S.E. Students (Divide c.2 by c.4) | <u>6.42</u> |

| | |
|---------------------|--|
| <i>DOE USE ONLY</i> | |
| \$ | |
| | |
| \$ | |
| | |

| | |
|---|------------------------|
| d. Projected Expenditures for 2011-2012 (Page 14, Total Expenditures General Purpose Funds) | <u>\$ 2,246,627.00</u> |
|---|------------------------|

*** NOTE: If c.1. and c.3 are less than b.1 and b.3.** , a maintenance of effort problem has occurred. Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. **If d. is less than c.1.**, a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.

APPENDIX

Comprehensive Application for SPED Checklist

TABLE OF CONTENTS

| | PAGE |
|---|-------------|
| Check List | 1-4 |
| Indirect Cost (Restricted Rate) Worksheet..... | 5 |

**Comprehensive Application for
Special Education Services
Checklist**

Page -Cover Page

LEA SEA

- ALL items in box labeled "To be Completed by Local School System" have been answered.
- The Director of Schools has signed and dated the plan.
- The LEA has identified the plan with the original signature.

Comments:

Part I – Compliance Assurances

Pages 1-2 – Compliance Assurances

- Name of LEA is given at the top of page
- Pages are included.
- Signed and dated by the Director of Schools.

Part II – Statistical Information

Page 3 – Children with Disabilities to Receive FAPE Services from the School System

- Name of LEA is given at top of page
- Boxes in Column 1 are completed appropriately by primary disability and are totaled correctly at bottom of page. (May use end of year report as a method of projecting numbers for new fiscal year.)
- For Column 2 include any students served full-time by contractual agreement. The LEA must submit a contract for any full-time Special Education placements to be approved by the Commissioner within 30 days of initiation of the contract. Totals are correct at bottom of column.
- Totals in Column 3 are correct for each disability (column 1 + Column 2) and at bottom of page.
- Column 4 indicates the # of students receiving special transportation and totals are correct. **Note: If any students are receiving special transportation, cost for this expense must be included in the appropriate budget page or appropriate justification given for not using this page.**
- Column 5 includes only those students placed in a private school by the LEA. The total is correct at the bottom of the column.
- Columns 6(a) and (b) includes only private school children placed by their parents. The totals at the bottom of each column are correct.
- Grand total is correct.

Comments: *The numbers on this page represent an unduplicated count (head count) of students.*

Page 3 – Options to be Provided (Ages 6-21)

- Indicate number of children served by option. This is a **duplicated count** and should reflect both primary and one secondary option of service.
- The grand total by option either equals or is greater than the total of Column 3, Section A on Page 3.
- Check total number given for Option 6. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds..

Comments: *The LEA is strongly encouraged to use the options of service report End of Year Report as a guideline for filling out this page. This is a duplicated count (service count) of students served.*

Page 4 – Permissive Use of Funds

Note: Page 4 MUST be included in application.

LEA SEA

- Name of LEA at top of page.
- Yes or No is checked for each item on Page 4.
- Use of Funds as Local Funds (4A) worksheet is completed if LEA is requesting this option.
- Use of Funds as Local Funds (4B) worksheet is completed if LEA is requesting this option.
- Use of Funds as Local Funds (4C) worksheet is completed if LEA is requesting this option. Justification page for budget is attached.
- Cover Page of Comprehensive Application is marked indicating Use of Funds to be utilized, if applicable

Pages 5 -12 – Estimated Expenditures

LEA SEA

- Name of LEA is given at top of page.
- Total expenditures for each budget (General Purpose, IDEA Part B) are calculated correctly.
- FTE positions are given for appropriate personnel line items.
- Check the total number given for Option 6 on page 3. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.
- If equipment over \$5,000 per unit is being purchased with Part B there is a corresponding equipment page.
- Total allocation including cents has been budgeted. **DO NOT ROUND.**
- Check contracted services amount against page 3, Column 2. If contracted services are paid from the general purpose budget, the LEA may be eligible for partial reimbursement.
- If special transportation services are indicated on Page 3, appropriate expenditures are included in the budget within 72710 series.
- Any budget code with the description "Other " must be detailed on the appropriate justification page.

Comments: *Budget code substitutions or additions cannot be made in the budget.*

Page 13– Estimated Expenditure Summary

- Name of LEA is given at top of page.
- Budgeted amounts for each account series and fund types have been transferred correctly from each corresponding budget page.
- Calculations for each fund type (General Purpose and Idea Part B) are correct.
- Total expenditures for general purpose funds match total on page 16, item D.
- If the LEA is going to reduce its level of local expenditures of special education services, the correct column is filled in and computed correctly.
- Total award has been budgeted correctly.(Including cents. DO NOT ROUND)
- Indirect cost has been calculated correctly. Equipment and any monies budgeted for CEIS or Schoolwide schools under permissive use of funds have been subtracted prior to figuring indirect costs.

Calculation for indirect cost: Total Allocation –Any Equipment and/or Permissive Use of Funds= Allocation (less equipment) / Indirect Cost Rate (1.00__ or 1.0__ __) X Indirect Cost % = Maximum Indirect Cost (See sample attached)

Page 14 – Equipment List (IDEA only)

- Name of LEA is listed at top of page. .
- Any equipment budgeted under IDEA Part B requiring prior approval (\$5,000 per unit) is accounted for on a separate equipment pages.
- Budget codes are correct.
- Description is appropriate for definition of equipment.
- Quantity, Unit Cost, and Total Cost are correct. (**Unit cost is \$5,000 or more**; see comments below).
- Justification is given for each item purchased and is appropriate for the account under which equipment is budgeted. Justification is tied to the child's IEP or needs.
- Total for page is correct.
- If more than one page is needed, grand total of equipment is correct.

Comments: Equipment requiring prior approval is defined as property having a useful life of more than one year AND an acquisition cost of \$5,000 or more per unit. Minor sensitive equipment are items costing \$100 or more with a life expectancy of three years or longer.

Equipment must be kept on inventory. For equipment that is lost, stolen, or no longer useable, a letter of disposition must be addressed to the Director of Program Management Services and submitted to your Management Consultant.

Materials and software are not to be included on this page.

Pages – Line Item Justification for the Expenditures of IDEA, Part B Funds

- Name of LEA is given at top of each justification page.
- There is a justification for each budgeted account number under the Part B funds and the account code is marked.
- Account numbers and description of expenditures complete account name match the budget.
- Provide detailed justifications for all account codes which say “Specify” and for any items without prewritten justifications.
- All equipment costing \$100 or more but less than \$5,000 is specified on the appropriate justifications page with an equipment line item.

Comments: *Do not include FTEs of personnel in the budget justifications—the appropriate FTEs have already been included on the budget pages.*

Page 15 – Non-Supplanting/Maintenance of Effort/State and Local Funds

LEA SEA

- Name of LEA is listed at top of page.
- Expenditures for items “a” and “b” have been verified for accuracy.
- Item c (1), either actual or projected is circled.
- If actual figures used, amounts are transferred from State Special Education Expenditure Report correctly.
- The total unduplicated count of disabled students served agrees with the June End of Year Report.
- Division is correct.
- If the LEA is not expending more money (total or per pupil) in item “c” than in item “b”, a letter, signed by the Director of Schools must be included with justifications and specific expenditure amounts that equal or exceed the difference
- Item “d”—the amount of total expenditures from general purpose funds has been transferred accurately from page 14.
- Amount given in item “d” is the same or greater than amount given in Item c (1). **If no**, LEA is notified of potential maintenance of effort problem.

Calculation of
Indirect Cost (Restricted Rate)

$$\begin{array}{ccccccc}
 & & & & & 1.00 _ _ & \\
 & & & & & 1.0 _ _ _ & \\
 \hline
 \text{Total IDEA Allocation} & - & \text{Any Equipment} & = & \text{Adjusted Allocation} & / & \text{Ind. Cost} & \times & \text{Ind. Cost \%} & = & \text{Max. Indirect Cost} \\
 & & \text{and/or} & & & & & & & & \\
 & & \text{permissive use of funds} & & & & & & & &
 \end{array}$$

SAMPLE:

System: Tennessee City Schools
Indirect Cost Rate: 1.23%

$$\begin{array}{ccccccc}
 \underline{8,605,566} & - & \underline{15,000} & = & \underline{8,590,566} & / & \underline{1.0123} & = & 8,486,185.91 & \times & \underline{1.23\%} & = & \underline{104,380.09} \\
 \text{Total IDEA Allocation} & & \text{Equipment} & & \text{Adjusted Allocation} & & \text{Ind. Cost} & & & & \text{Ind. Cost \%} & & \text{Max. Ind. Cost} \\
 & & \text{and/or} & & & & & & & & & & \\
 & & \text{permissive use of funds} & & & & & & & & & &
 \end{array}$$