



**PHIL BREDESEN**  
GOVERNOR

STATE OF TENNESSEE  
**DEPARTMENT OF EDUCATION**  
DIVISION OF SPECIAL EDUCATION  
7<sup>th</sup> FLOOR, ANDREW JOHNSON TOWER  
710 JAMES ROBERTSON PARKWAY  
NASHVILLE, TN 37243-0380

**TIMOTHY K. WEBB, Ed.D.**  
COMMISSIONER

**AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)  
SPECIAL EDUCATION SERVICES  
LEA APPLICATIONS**

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	<b>April 15, 2009 – September 30, 2010</b>
School System: _____	Elizabethton city schools
Director of Schools: _____	Ed Alexander
_____	_____
Signature	Date
E-Mail Address: _____	alexandere@k12tn.net
Name of Program Contact Person: _____	Dr. Corey Gardenhour
E-Mail Address: _____	gardenhourc@k12tn.net
Address: _____	804 S Watauga Ave
_____	Elizabethton Tn 37643
Telephone No.: _____	423-895-0891

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B ARRA Funds Approved: _____	\$ 459,731.03	Permissive Use of Funds Requested for:
Amount of Preschool ARRA Funds Approved: _____	\$ 8302.56	A   B   C
_____	_____	_____
Signature (Authorized State Department of Education Official)		Date

**Must be submitted to your Management Consultant prior to obligating funds or before April 15, 2009**

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

**COMPLIANCE ASSURANCE  
And  
STATISTICAL INFORMATION  
For  
SCHOOL YEAR 2009-2010**

**ARRA FUNDS**

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**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 AND PRESCHOOL.

## COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS (ARRA)

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)
- 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)

In addition, the LEA hereby assures the SEA that in conjunction with ARRA funds the LEA will:

- 1. Comply with all applicable laws and regulations including any directives or requirements from the Tennessee Recovery Act Management (TRAM) office;
- 2. Submit reporting requirements as specified by federal and state laws, regulations, and/or policies;
- 3. Track all ARRA funds and expenditures in separate budget accounts and categories as required.

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Signature of Director of Schools

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Date

## INSTRUCTION TO OPEN FINANCIAL INFORMATION PAGES

1. Double click inside the Financial Page and it will turn into an Excel worksheet.
2. Enter information and formulas will calculate totals.
3. **Before closing the Excel worksheet, hold down the Ctrl key and press the Home key; otherwise worksheets may not print out properly.**
4. Click outside the worksheet and the Excel worksheet will return to the Word document.
5. **Save** the document to your hard drive; otherwise, it will not save entries since it is a READ ONLY document.

### **Note:**

You may have to use the scroll bar in Word. If you do, scroll slowly.  
Ignore the Word background while you are in the Excel Worksheet. The page will go back into the original position and print out correctly when you click inside the Word document.

### C. FINANCIAL INFORMATION FOR ARRA FUNDS

#### 1. PERMISSIVE USE OF FUNDS

**AFTER** reading the requirements on the corresponding form, please 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 a LEA to reduce state and local maintenance of effort by 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 3A) and indicate how these funds will be used (Page 3A(1)).

There are limitations to this adjustment. If the LEA is also electing to take funds under Coordinated Early Intervening Services, this reduces the amount of funds available for the reduction of MOE. Also, 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 a 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 3B)*

Yes  No **C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows a 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 3C)*

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, you must show the calculations on the corresponding form.

**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	PRESCHOOL GRANT	*FTE Positions
116	Teachers			63,850.00	1.50		
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers						
162	Clerical Personnel						
163	Educational Assistants			10,760.00	1.00	1,650.00	0.15
171	Speech Pathologist			40,000.00	1.00		
189	Other Salaries & Wages (Specify)*						
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers						
201	Social Security		XXXXXXXX	5,480.00	XXXXXXXX	102.00	XXXXXXXX
204	State Retirement		XXXXXXXX	5,980.00	XXXXXXXX	153.00	XXXXXXXX
206	Life Insurance		XXXXXXXX	225.00	XXXXXXXX	6.00	XXXXXXXX
207	Medical Insurance		XXXXXXXX	15,500.00	XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX	900.00	XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX	1,660.00	XXXXXXXX	24.00	XXXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services -		XXXXXXXX		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
429	Instructional Supplies & Materials		XXXXXXXX	19,421.03	XXXXXXXX	4,038.56	XXXXXXXX
449	Textbooks		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX	149,743.00	XXXXXXXX	2,329.00	XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
725	Special Education Equipment		XXXXXXXX	60,000.00	XXXXXXXX		XXXXXXXX
<b>71200</b>	<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>XXXXXXXX</b>	<b>373,519.03</b>	<b>XXXXXXXX</b>	<b>8,302.56</b>	<b>XXXXXXXX</b>

\*Note: Do NOT fill out GP column for ARRA Application

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

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))

\*Note: "Specify" on Justification Page.

**C. FINANCIAL INFORMATION FOR ARRA FUNDS (Continued)**

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

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ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72710	SUPPORT SERVICES (72000)						
	STUDENT TRANSPORTATION (72700)						
	TRANSPORTATION (72710)						
105	Supervisor/Director						
142	Mechanic(s)						
146	Bus Drivers						
162	Clerical Personnel						
189	Other Salaries & Wages (Specify)						
196	In-Service Training						
201	Social Security		XXXXXXXX		XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts with Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts with Private Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
313	Contracts with Parents		XXXXXXXX		XXXXXXXX		XXXXXXXX
314	Contracts with Public Carriers		XXXXXXXX		XXXXXXXX		XXXXXXXX
315	Contracts with Vehicle Owners		XXXXXXXX		XXXXXXXX		XXXXXXXX
329	Laundry Service		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
338	Maintenance & Repair Service -		XXXXXXXX		XXXXXXXX		XXXXXXXX
340	Medical & Dental Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
351	Rentals		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
412	Diesel Fuel		XXXXXXXX		XXXXXXXX		XXXXXXXX
418	Equipment & Machinery Parts		XXXXXXXX		XXXXXXXX		XXXXXXXX
424	Garage Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
425	Gasoline		XXXXXXXX		XXXXXXXX		XXXXXXXX
433	Lubricants		XXXXXXXX		XXXXXXXX		XXXXXXXX
450	Tires & Tubes		XXXXXXXX		XXXXXXXX		XXXXXXXX
453	Vehicle Parts		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
729	Transportation Equipment		XXXXXXXX	86,212	XXXXXXXX		XXXXXXXX
72710	TOTAL EXPENDITURES	0	XXXXXXXX	86,212	XXXXXXXX	0	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.  
**ROUND TO NEAREST DOLLAR**

**C. FINANCIAL INFORMATION FOR ARRA FUNDS (Continued)**

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

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ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools	XXXXXXXX		
71200	Special Education Program	XXXXXXXX	373,519.03	8,302.56
72120	Health Services	XXXXXXXX		
72130	Other Student Support	XXXXXXXX		
72215	Alternative Instruction Program	XXXXXXXX		
72220	Special Education Program Staff	XXXXXXXX		
72410	Office of Principal	XXXXXXXX		
72710	Transportation	XXXXXXXX	86,212	
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX		
99100-590	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort		XXXXXXXX	XXXXXXXX
	B. School Wide	XXXXXXXX		XXXXXXXX
	C. Early Intervening Services	XXXXXXXX		XXXXXXXX
<b>TOTAL EXPENDITURES</b>		0	459731.03	8302.56

Indirect Cost Rate: 3.06%

**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 16C**

**C. FINANCIAL INFORMATION ARRA FUNDS (continued)**

**IDEA, PART B**  **PRESCHOOL GRANT**

**4. Equipment Purchase  
Requiring Prior Approval**

THIS INCLUDES EQUIPMENT HAVING A USEFUL LIFE OF MORE THAN ONE YEAR **AND** AN ACQUISITION COST OF **\$5,000.00** OR MORE PER UNIT.

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BUDGET CODES	QUANTITY	DESCRIPTION	UNIT COST	TOTAL COST	JUSTIFICATION FOR PURCHASE OF EACH ITEM
72710-729	1	Special Education Bus	86,212.00	86,212.00	There are ever increasing needs within our school system. There will be multiple added runs this school year.
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	

TOTAL 86,212.00

DUPLICATE FORM AS NEEDED (COMPUTE GRAND TOTAL MANUALLY)

**GRAND TOTAL EQUIPMENT \$ 86,212.00**

**C. FINANCIAL INFORMATION FOR ARRA FUNDS**  
**5. Estimated Expenditure Justification Page**  
**IDEA, PART B**

LEA: Elizabethton City Schools

***Special Education Instruction Program***

	<b>Acct. No. 71200</b>	<b>Description</b>	<b>Justification</b>
x	116	Teachers	Pay for teachers working with special SE students
x	163	Educational Assistants	To pay for SE education assistants
x	171	Speech Pathologist	To pay for Speech Pathologists
x	201	Social Security	Fringe benefits for above salaries
x	204	State Retirement	Fringe benefits for above salaries
x	206	Life Insurance	Fringe benefits for above salaries
x	207	Medical Insurance	Fringe benefits for above salaries
x	208	Dental Insurance	Fringe benefits for above salaries
x	212	Employer Medicare	Fringe benefits for above salaries
x	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom such as: purchase of SPIRE Program for all elementary special education teachers, Purchase of Corrective Math for special education teachers in elementary school.
x	499	Other Supplies & Materials ( <b>Specify</b> )	To pay for salaries and benefits for SE staff (carryover for FY 10-11)
x	725	Special Education Equipment *	To purchase SE equipment such as: (4 computers, 3 smart boards, physical education equipment(Safety mats for wheelchair students, New swings for wheelchair students at West Side Elementary, occupational/physical therapy equipment(restraint table for feeding special needs students, weighted jackets, therapy chair for special needs students

**C. FINANCIAL INFORMATION FOR ARRA FUNDS  
5. Estimated Expenditure Justification Page  
IDEA, PART B**

LEA: Elizabethton City Schools

**Transportation**

	<b>Acct. No. 72710</b>	<b>Description</b>	<b>Justification</b>
x	729	Transportation Equipment	To pay for Bus for SE Students

**C. FINANCIAL INFORMATION FOR ARRA FUNDS  
5. Estimated Expenditure Justification Page**

LEA: Elizabethton City Schools

**PRESCHOOL GRANT**

**Special Education Instruction Program**

	<b>Acct. No. 71200</b>	<b>Description</b>	<b>Justification</b>
x	163	Educational Assistants	To pay SE educational assistant
x	201	Social Security	Fringe benefits for above salaries
x	204	State Retirement	Fringe benefits for above salaries
x	206	Life Insurance	Fringe benefits for above salaries
x	212	Employer Medicare	Fringe benefits for above salaries
x	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE classroom such as: 4 year old curriculum for Pre-K since we are adding these children to the elementary special needs Pre-K class
x	499	Other Supplies & Materials ( <b>Specify</b> )	To pay salary and benefits for second year for SE staff

**Comprehensive Application for ARRA FUNDS  
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.

Comments:

**Part I – Compliance Assurances for ARRA Funds**

**Pages 1-2 – Compliance Assurances**

- Pages are included.
- Signed and dated by the Director of Schools.

**Page 3 – Permissive Use of Funds**

LEA SEA

- Yes or No is checked for each item on Page 3.
- Use of Funds as Local Funds (3A) worksheet is completed if LEA is requesting this option.
- Use of Funds as Local Funds (3B) worksheet is completed if LEA is requesting this option.
- Use of Funds as Local Funds (3C) 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 4-11 – Estimated Expenditures**

LEA SEA

- Name of School System is given at top of page.
- Total expenditures for each budget (General Purpose, IDEA Part B, & Preschool) are calculated correctly.
- FTE positions are given for appropriate personnel line items.
- If equipment is over \$5,000 per unit being purchased with Part B or Preschool funds, there is a corresponding equipment page.
- All amounts are rounded to the nearest dollar.
- Total allocations for both Part B and Preschool ARRA funds have been budgeted.
- Any budget code with the description "Other" must be detailed in the plan.

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

**Page 12 – Estimated Expenditure Summary for ARRA Funds**

- 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 (Idea Part B, and Preschool) are correct.
- Total ARRA award has been budgeted correctly.
- Indirect cost has been calculated correctly. Equipment and any monies budgeted under permissive use of funds have been subtracted prior to figuring indirect costs.
- Total IDEA, Part B and Preschool ARRA amounts have been transferred to the front of the Comprehensive Application.

*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)*

**Pages – Line Item Justification for the Expenditures of IDEA, Part B & PreSchool ARRA Funds**

- There is a justification for each budgeted account number under the Part B or Preschool ARRA funds and the account code is marked.
- Account numbers and description of expenditures (complete account name) match the budget.
- Justifications are added 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.

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

**Page 13 – Equipment List (IDEA & PreSchool only) (ARRA)**

- Name of School System is listed at top of page. Appropriate budget is checked.
- Any equipment budgeted under IDEA Part B or Preschool requiring prior approval is accounted for on this page.
- 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.**