



**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:	<u>Hardeman County Schools</u>	
Director of Schools:	<u>Dr. Donald Hopper</u>	
	Signature	Date
E-Mail Address:	<u>dhopper@k12tn.net</u>	
Name of Program Contact Person:	<u>Dianne Whitaker</u>	
E-Mail Address:	<u>dwhitaker@k12tn.net</u>	
Address:	<u>Hardeman County Board of Education</u> <u>P.O. Box 112-10815 Old HWY 64</u> <u>Bolivar, TN 38808</u>	Telephone No.: <u>731-658-2510</u>

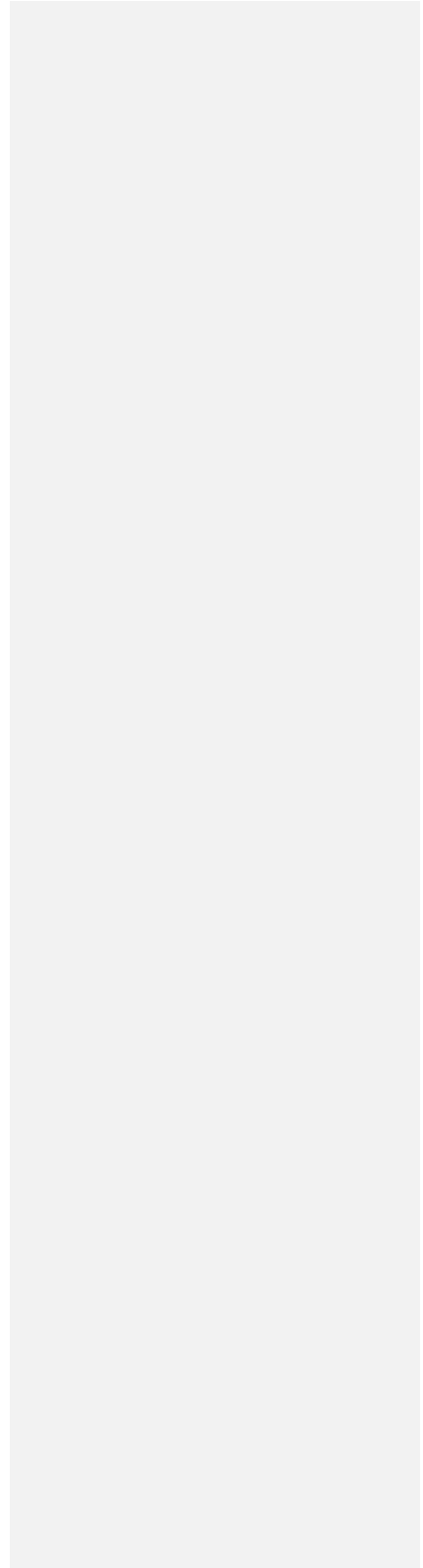
TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B ARRA Funds Approved:	<u>\$1,018,301.17</u>	Permissive Use of Funds Requested for:
Amount of Preschool ARRA Funds Approved:	<u>\$22,395.53</u>	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)**

Department of Education



**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.

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LEA:

### 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)

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- 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.

LEA:

### 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.

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Complete this form if Item A, Page 3 is marked "yes".

LEA:

**A. Use of IDEA Funds as Local Funds (ARRA)**

For any fiscal year for which the federal allocation received by a LEA under Section 611(f) *Subgrants to LEAs* exceeds the amount the LEA received for the previous FY, the LEA may reduce the level of expenditures otherwise required by Section 613(a)(2)(A)(iii) by not more than 50% of the excess. Section 613(a)(2)(C)(i) 300.205

If the LEA chooses to use these funds, the LEA shall use an amount of local funds equal to the reduction in expenditures under clause (i) above, to carry out activities authorized under the Elementary and Secondary Act of 1965. Section 613(a)(2)(C)(ii) 300.205(a)

If the SEA determines that the LEA is unable to establish and maintain programs of free appropriate public education that meet the requirements of Section 613(a) or the SEA has taken action against the LEA under section 616 *Monitoring, Technical Assistance and Enforcement*, the SEA shall prohibit the LEA from reducing the level of expenditures under clause (i) above for that fiscal year. Section 613(a)(2)(C)(iii)

The amount of funds expended by a LEA under subsection (f) *Coordinated Early Intervening Services*, shall count toward the maximum amount of expenditures such LEAs may reduce under clause (i) above. Section 613(a)(2)(C)(iv)

If a SEA determines that an **LEA is not meeting the requirements of Part B, including the targets in the state's performance plan, the SEA shall prohibit the LEA from reducing its MOE under Section 613(a)(2)(C) for any fiscal year.** Section 616(f)

1.	Estimated/final IDEA allocation for this year:	\$	<u>-2,105,564.67</u>
2.	Actual IDEA final allocation for last year:	\$	<u>-1,010,654.00</u>
3.	Difference (line 1 – line 2) if >0:	\$	<u>-1,094,910.67</u>
4.	Line 3 X 50%	\$	<u>X50</u>
5.	Maximum available for use as local funds:	\$	<u>-547,455.34</u>
6.	Amount used if less than line 5:	\$	<u></u>
<i>If the LEA is also requesting to use funds for Coordinated Early Intervening Services, include calculation below:</i>			
7.	Amount given in line 6:	\$	<u>-547,455.34</u>
8.	Subtract amount to be spent on page 5C:	\$	<u>453,700.29</u>
9.	Amount available for Item "A" to use as local funds:	\$	<u>-393,755.05</u>

\* If the Coordinated Early Intervening amount is more than the amount in line 5 or 6 on this form, Coordinated Early Intervening will cancel out the local funds reduction. If Coordinated Early Intervening amount is less, the difference may be taken under Form "A"

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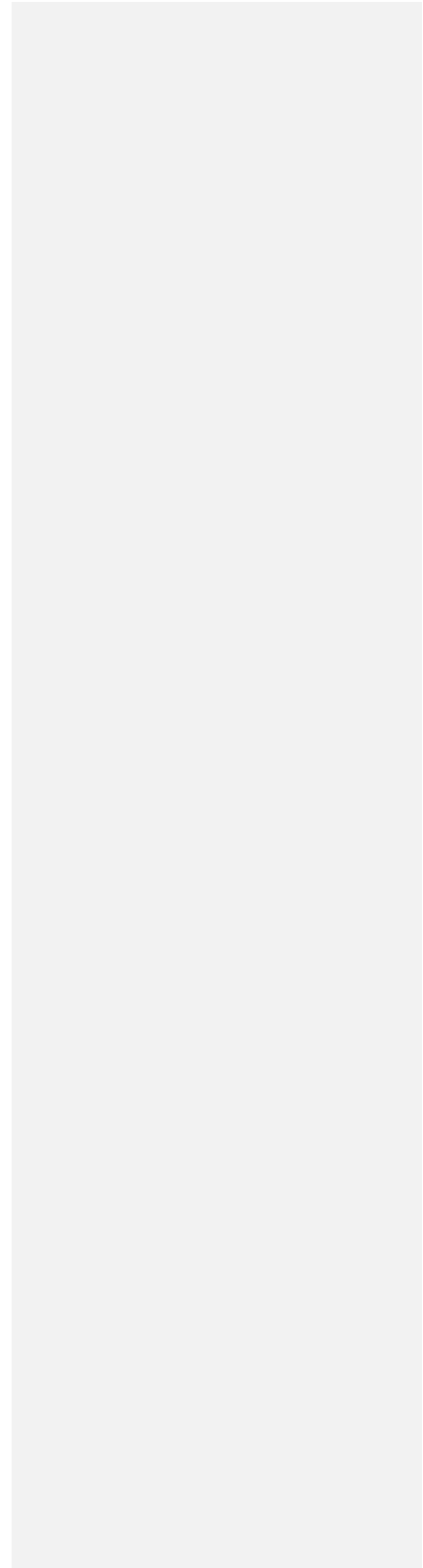
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3A(1)



Complete this form if Item B, Page 3 is marked "yes".

LEA:

**B. Use of IDEA Funds for Schoolwide Programs under Title 1 of the ESEA (ARRA)**

LEAs may use IDEA funds to carry out a schoolwide program under Section 1114 of the Elementary and Secondary Education Act (ESEA) of 1965, except that the amount used in any schoolwide program shall not exceed:

- The number of children with disabilities participating in the schoolwide program; multiplied by
- The amount received by the LEA for this fiscal year divided by
- The number of children with disabilities in the jurisdiction of the LEA.  
Section 613(a)(2)(D)

A copy of the school-wide program must be attached if the LEA decides to participate.

School Name	A IDEA Allocation	B No. of SPED Students in LEA	C No. of SPED in School-Wide Programs	(A/B) x C=Amount for School-wide
_____	\$ _____	_____	_____	\$ _____
_____	\$ _____	_____	_____	\$ _____
_____	\$ _____	_____	_____	\$ _____
_____	\$ _____	_____	Total	\$ _____

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### C. Use of IDEA Funds for Coordinated Early Intervening Services

Allows an LEA to use not more than 15% of the amount it receives under IDEA Part B funds for any fiscal year, less any amount reduced by the LEA pursuant to Section 613(a)(2)(C) *Adjustment to Local Fiscal Effort in certain Fiscal Years*, if any, in combination with other amounts (which may include 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. Section 613(f)(1)

In implementing coordinated, Coordinated Early Intervening Services, a LEA may carry out activities that include:

1. Professional development (which may be provided by entities other than LEAs) for teachers and other school staff to enable such personnel to deliver scientifically based academic instruction and behavioral interventions, including scientifically based literacy instruction, and, where appropriate, instruction on the use of adaptive and instructional software; and
2. Providing educational and behavioral evaluations, services, and supports, including scientifically based literacy instruction. Section 613(f)(2)

NOTE: Nothing in this subsection shall be construed to limit or create a right to a free appropriate public education under this part. Section 613(f)(3)

If a LEA develops and maintains coordinated, Coordinated Early Intervening Services an annual report must be submitted to the Division of Special Education on –

1. the number of students served under Early Intervening this year, and –
2. The number of students served under Coordinated Early Intervening Services who subsequently receive special education and related services under this title during the preceding 2 year period. Section 613(f)(4)

Funds made available to develop and implement coordinated, Coordinated Early Intervening Services may be used to carry out those services aligned with activities funded by, and carried out under ESEA, if such funds are used to supplement, and not supplant, funds made available under ESEA for the activities and services assisted under Section 613(f). Section 615(f)(5)

Notwithstanding Section 613(a)(2)(A) or Section 612(a)(17)(B) (relating to commingled funds), funds provided to the LEA under this part may be used to develop and implement coordinated, early intervening educational services in accordance with Section 613(f) *Early Intervening*. Section 613(a)(4)(A)(ii)

**Section 618(d)(2)(B) additionally requires an LEA identified for disproportionality to reserve the maximum amount of funds under Section 613(f) to provide comprehensive coordinated early intervention services to serve children in the LEA, particularly children in those groups that were significantly over identified and is required to publicly report on the revision of policies, practices and procedures described under subparagraph (A) identification of children having a particular disability.. Section 618(d)(2)(B)(C)**

Complete this form only if Item C, Page 3 is marked "yes".

LEA:

**C. Use of IDEA Funds for Early Intervening Service (ARRA)**

[SEE IDEA project](#)

Voluntary Use:	Mandatory Use
1. Estimated/final IDEA allocation: (Multiply Line 1 x 15%)	\$ _____ x .15
2. Maximum amount available for Coordinated Early Intervening Services:	\$ _____
3. Amount taken if less than maximum amount:	\$ _____

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**Narrative for Mandatory Use of Funds:**

List the identified areas of disproportionality:

Specify areas funds will target (i.e. grade levels, schools, professional development, etc.):

How will these funds be used to assist in alleviating the disproportionality problem within the LEA?

**Narrative for Voluntary Use of Funds:**

List specific interventions or areas to be addressed: (include grade levels and schools)

**Projected Expenditures for Coordinated Early Intervening Services**

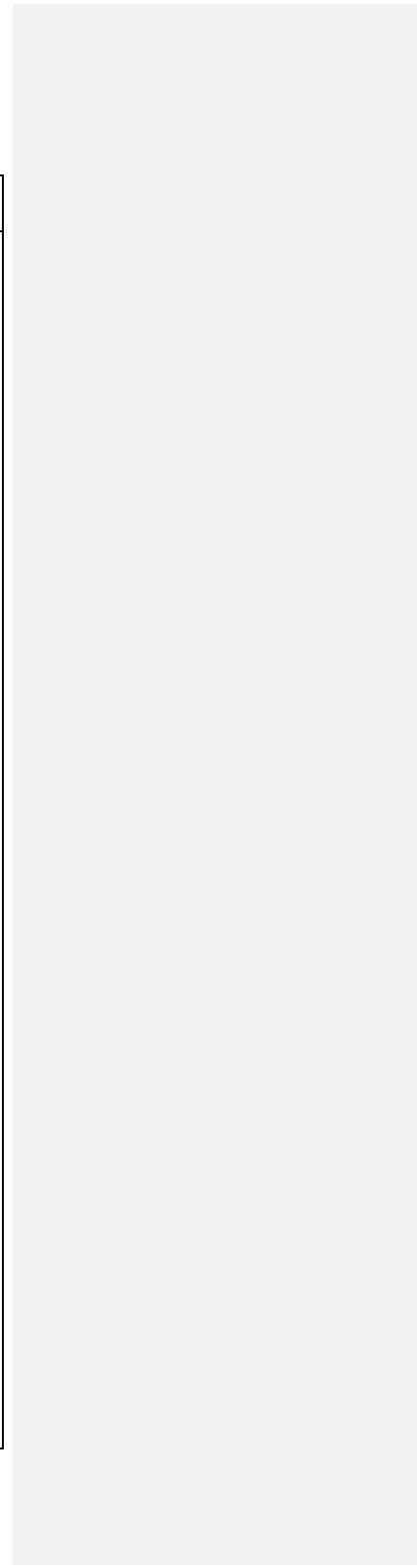


LEA:

**JUSTIFICATIONS**

IDEA Funds for Coordinated Early Intervening Services (ARRA)

ACCOUNT NUMBER	EXPENDITURE ITEM	JUSTIFICATION



LEA:

C. FINANCIAL INFORMATION FOR ARRA FUNDS

2. Estimated Expenditures  
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND*	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
71150	INSTRUCTION (71000) ALTERNATIVE INSTRUCTION PROGRAM (71150)						
116	Teachers						
117	Career Ladder Program		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
127	Career Ladder Extended Contracts		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
128	Homebound Teachers						
162	Clerical Personnel						
163	Educational Assistants			26,266.00	2.00		
189	Other Salaries & Wages (Specify)*						
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers						
201	Social Security		XXXXXX	1,678.00	XXXXXX		XXXXXX
204	State Retirement		XXXXXX	3,159.00	XXXXXX		XXXXXX
206	Life Insurance		XXXXXX		XXXXXX		XXXXXX
207	Medical Insurance		XXXXXX		XXXXXX		XXXXXX
208	Dental Insurance		XXXXXX		XXXXXX		XXXXXX
210	Unemployment Compensation		XXXXXX		XXXXXX		XXXXXX
212	Employer Medicare		XXXXXX	333.00	XXXXXX		XXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXX		XXXXXX		XXXXXX
311	Contracts with other School Systems		XXXXXX		XXXXXX		XXXXXX
330	Operating Lease Payments		XXXXXX		XXXXXX		XXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXX		XXXXXX		XXXXXX
356	Tuition		XXXXXX		XXXXXX		XXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXX		XXXXXX		XXXXXX
370	Contracts for Substitute Teachers - Non-Certified		XXXXXX		XXXXXX		XXXXXX
399	Other Contracted Services (Specify)*		XXXXXX		XXXXXX		XXXXXX
429	Instructional Supplies & Materials		XXXXXX		XXXXXX		XXXXXX
449	Textbooks		XXXXXX		XXXXXX		XXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXX		XXXXXX		XXXXXX
535	Fee Waivers		XXXXXX		XXXXXX		XXXXXX
599	Other Charges (Specify)*		XXXXXX		XXXXXX		XXXXXX
790	Other Equipment (Specify)*		XXXXXX		XXXXXX		XXXXXX
<b>71150</b>	<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>XXXXXX</b>	<b>31,436.00</b>	<b>XXXXXX</b>	<b>0.00</b>	<b>XXXXXX</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

\*Note: "Specify" on Justification Page.  
ROUND TO NEAREST DOLLAR

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))

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LEA:

**C. FINANCIAL INFORMATION FOR ARRA FUNDS**

**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						
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			145,228.00	11.00		
171	Speech Pathologist						
189	Other Salaries & Wages (Specify)*						
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers						
201	Social Security		XXXXXXXX	8,449.00	XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX	16,949.00	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX	1,200.00	XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX	1,977.00	XXXXXXXX		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	148,000.00	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	160,000.00	XXXXXXXX	1,000.00	XXXXXXXX
449	Textbooks		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
725	Special Education Equipment		XXXXXXXX	12,050.00	XXXXXXXX	3,000.00	XXXXXXXX
<b>71200</b>	<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>XXXXXXXX</b>	<b>493,853.00</b>	<b>XXXXXXXX</b>	<b>4,000.00</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.ROUND TO NEAREST DOLLAR

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

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

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND*	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
<b>72120</b>	<b>SUPPORT SERVICES (72000) STUDENTS (72100) HEALTH SERVICES (72120)</b>						
131	Medical Personnel			75,939.00	2.00		
189	Other Salaries & Wages (Specify)*						
201	Social Security		XXXXXXXX	4,370.00	XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX	8,862.00	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX	14,074.00	XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX	607.00	XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX	1,008.00	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
413	Drugs & Medical Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
735	Health Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
<b>72120</b>	<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>XXXXXXXX</b>	<b>104,860.00</b>	<b>XXXXXXXX</b>	<b>0.00</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.

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

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

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND*	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
<b>72130</b>	<b>SUPPORT SERVICES (72000) STUDENTS (72100) OTHER STUDENT SUPPORT (72130)</b>						
117	Career Ladder Program		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
123	Guidance Personnel						
124	Psychological Personnel						
127	Career Ladder - Extended Contracts		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
130	Social Workers			82,422.00			
135	Assessment Personnel						
161	Secretary(s)						
162	Clerical Personnel						
164	Attendants						
170	School Resource Officers						
189	Other Salaries & Wages (Specify)*						
201	Social Security		XXXXXX	4,827.00	XXXXXX		XXXXXX
204	State Retirement		XXXXXX	5,292.00	XXXXXX		XXXXXX
206	Life Insurance		XXXXXX		XXXXXX		XXXXXX
207	Medical Insurance		XXXXXX	13,299.00	XXXXXX		XXXXXX
208	Dental Insurance		XXXXXX	552.00	XXXXXX		XXXXXX
210	Unemployment Compensation		XXXXXX		XXXXXX		XXXXXX
212	Employer Medicare		XXXXXX	1,073.00	XXXXXX		XXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXX		XXXXXX		XXXXXX
307	Communication		XXXXXX		XXXXXX		XXXXXX
309	Contracts with Government Agencies		XXXXXX		XXXXXX		XXXXXX
311	Contracts with other School Systems		XXXXXX		XXXXXX		XXXXXX
322	Evaluation & Testing		XXXXXX		XXXXXX		XXXXXX
330	Operating Lease Payment		XXXXXX		XXXXXX		XXXXXX
336	Maintenance & Repair Services-Equip		XXXXXX		XXXXXX		XXXXXX
348	Postal Charges		XXXXXX		XXXXXX		XXXXXX
355	Travel		XXXXXX	3,000.00	XXXXXX		XXXXXX
399	Other Contracted Services (Specify)*		XXXXXX		XXXXXX		XXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXX		XXXXXX		XXXXXX
524	In-service/Staff Development		XXXXXX	1,500.00	XXXXXX		XXXXXX
599	Other Charges (Specify)*		XXXXXX		XXXXXX		XXXXXX
790	Other Equipment (Specify)*		XXXXXX		XXXXXX		XXXXXX
<b>72130</b>	<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>XXXXXX</b>	<b>111,965.00</b>	<b>XXXXXX</b>	<b>0.00</b>	<b>XXXXXX</b>

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

Special Education Expenses Only  
 \*FTE Positions: Full time equivalency – use two decimals.  
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All personnel must be verified with budget allocation. Do not put numbers in XXX blocks.

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

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

ACCOUNT NO.	EXPENDITURES	General Purpose Fund*	*FTE Positions	IDEA Part B	*FTE Positions	Preschool Grant	*FTE Positions
72215	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72220) ALTERNATIVE INSTRUCTION PROGRAM						
105	Supervisor/Director						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
123	Guidance Personnel						
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
129	Librarian(s)						
138	Instructional Computer Personnel						
161	Secretary(s)						
162	Clerical Personnel						
163	Educational Assistants						
189	Other Salaries & Wages (Specify)*						
196	In-Service Training		XXXXXXXX		XXXXXXXX		XXXXXXXX
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
330	Operating Lease Payment		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
432	Library Books/Media		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
790	Other Equipment (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
72215	<b>TOTAL EXPENDITURES</b>	0.00	XXXXXXXX	0.00	0.00	0.00	XXXXXXXX

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

Special Education Expenses Only

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

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

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

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND*	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
<b>72220</b>	<b>SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)</b>						
105	Supervisor/Director						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
124	Psychological Personnel						
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
135	Assessment Personnel			46 060 00	2 00		
161	Secretary(s)						
162	Clerical Personnel			24 500 00	1 00		
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages (Specify)*						
196	In-Service Training		XXXXXXXX	20 000 00	XXXXXXXX	999 53	XXXXXXXX
201	Social Security		XXXXXXXX	4 060 00	XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX	5 816 00	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX	9 296 00	XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX	331 17	XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX	949 00	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
308	Consultants		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX	37 201 91	XXXXXXXX	1 900 55	XXXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX	10 000 00	XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX	20 000 00	XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
790	Other Equipment (Specify)*		XXXXXXXX	5 000 00	XXXXXXXX		XXXXXXXX
<b>72220</b>	<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>XXXXXXXX</b>	<b>183,214.08</b>	<b>XXXXXXXX</b>	<b>2,900.08</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.  
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**C. FINANCIAL INFORMATION FOR ARRA FUNDS (Continued)**

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

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND*	*FTE Positions	IDEA PART B	FTE Positions	PRESCHOOL GRANT	*FTE Positions
<b>72410</b>	<b>SUPPORT SERVICES (72000) SCHOOL ADMIN. (72400) OFFICE OF PRINCIPAL (72410)</b>						
104	Principal(s)						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
119	Accountants/ Bookkeepers						
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
139	Assistant Principal(s)						
161	Secretary(s)						
162	Clerical Personnel						
189	Other Salaries & Wages (Specify)*						
196	In-Service Training		XXXXXXXX		XXXXXXXX		XXXXXXXX
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
317	Data Processing Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
320	Dues & Memberships		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payment		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
411	Data Processing Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
435	Office Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
<b>72410</b>	<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>XXXXXXXX</b>	<b>0.00</b>	<b>XXXXXXXX</b>	<b>0.00</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.  
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**C. FINANCIAL INFORMATION FOR ARRA FUNDS (Continued)**

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

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		XXXXXX		XXXXXX		XXXXXX
204	State Retirement		XXXXXX		XXXXXX		XXXXXX
206	Life Insurance		XXXXXX		XXXXXX		XXXXXX
207	Medical Insurance		XXXXXX		XXXXXX		XXXXXX
208	Dental Insurance		XXXXXX		XXXXXX		XXXXXX
210	Unemployment Compensation		XXXXXX		XXXXXX		XXXXXX
212	Employer Medicare		XXXXXX		XXXXXX		XXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXX		XXXXXX		XXXXXX
307	Communication		XXXXXX		XXXXXX		XXXXXX
311	Contracts with Other School Systems		XXXXXX		XXXXXX		XXXXXX
312	Contracts with Private Agencies		XXXXXX		XXXXXX		XXXXXX
313	Contracts with Parents		XXXXXX		XXXXXX		XXXXXX
314	Contracts with Public Carriers		XXXXXX		XXXXXX		XXXXXX
315	Contracts with Vehicle Owners		XXXXXX		XXXXXX		XXXXXX
329	Laundry Service		XXXXXX		XXXXXX		XXXXXX
330	Operating Lease Payments		XXXXXX		XXXXXX		XXXXXX
338	Maintenance & Repair Service -		XXXXXX		XXXXXX		XXXXXX
340	Medical & Dental Services		XXXXXX		XXXXXX		XXXXXX
348	Postal Charges		XXXXXX		XXXXXX		XXXXXX
351	Rentals		XXXXXX		XXXXXX		XXXXXX
355	Travel		XXXXXX		XXXXXX		XXXXXX
399	Other Contracted Services (Specify)		XXXXXX		XXXXXX		XXXXXX
412	Diesel Fuel		XXXXXX		XXXXXX		XXXXXX
418	Equipment & Machinery Parts		XXXXXX		XXXXXX		XXXXXX
424	Garage Supplies		XXXXXX		XXXXXX		XXXXXX
425	Gasoline		XXXXXX		XXXXXX		XXXXXX
433	Lubricants		XXXXXX		XXXXXX		XXXXXX
450	Tires & Tubes		XXXXXX		XXXXXX		XXXXXX
453	Vehicle Parts		XXXXXX		XXXXXX		XXXXXX
499	Other Supplies & Materials (Specify)		XXXXXX		XXXXXX		XXXXXX
511	Vehicle & Equipment Insurance		XXXXXX		XXXXXX		XXXXXX
524	In-Service/Staff Development		XXXXXX		XXXXXX		XXXXXX
599	Other Charges (Specify)*		XXXXXX		XXXXXX		XXXXXX
701	Administration Equipment		XXXXXX		XXXXXX		XXXXXX
729	Transportation Equipment		XXXXXX	69,812.00	XXXXXX	15,396.00	XXXXXX
72710	TOTAL EXPENDITURES	0.00	XXXXXX	69,812.00	XXXXXX	15,396.00	XXXXXX

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

Special Education Expenses Only  
 \*FTE Positions: Full time equivalency – use two decimals  
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**C. FINANCIAL INFORMATION FOR ARRA FUNDS (Continued)**

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

12

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools	XXXXXXXX	31,436.00	
71200	Special Education Program	XXXXXXXX	493,853.00	4,000.00
72120	Health Services	XXXXXXXX	104,860.00	
72130	Other Student Support	XXXXXXXX	111,965.00	
72215	Alternative Instruction Program	XXXXXXXX		
72220	Special Education Program Staff	XXXXXXXX	183,209.17	2,899.53
72410	Office of Principal	XXXXXXXX		
72710	Transportation	XXXXXXXX	69,812.00	15,396.00
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	23,166.00	100.00
99100-590	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort	393,755.05	XXXXXXXX	XXXXXXXX
	B. School Wide	XXXXXXXX		XXXXXXXX
	C. Early Intervening Services	XXXXXXXX		XXXXXXXX
<b>TOTAL EXPENDITURES</b>		<b>0.00</b>	<b>1,018,301.17</b>	<b>22,395.53</b>

Indirect Cost Rate: 2.55%

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

5 FINANCIAL INFORMATION FOR ARRA FUNDS  
IDEA, PART B

LEA:

**Alternative Instruction Program**

	Acct. No. 71150	Description	Justification
	116	Teachers	
	128	Homebound Teachers	
	162	Clerical Personnel	
x	163	Educational Assistants	Salaries for EA's providing services to SE students placed in the alternative program
	189	Other Salaries & Wages (Specify)	
	195	Certified Substitute Teachers	
	198	Non-Certified Substitute Teachers	
x	201	Social Security	Fringe benefits for above salaries
x	204	State Retirement	Fringe benefits for above salaries
	206	Life Insurance	
	207	Medical Insurance	
	208	Dental Insurance	
	210	Unemployment compensation	
x	212	Employer Medicare	Fringe benefits for above salaries
	299	Other Fringe Benefits (Specify)	
	311	Contracts with other School Systems	
	330	Operating Lease Payments (Specify)	
	336	Maintenance & Repair Services-Equipment	
	356	Tuition	
	369	Contracts for Substitute Teachers - Certified	
	370	Contracts for Substitute Teachers – Non-Certified	
	399	Other Contracted Services (Specify)	
	429	Instructional Supplies & Materials	
	449	Textbooks	
	499	Other Supplies & Materials (Specify)	
	535	Fee Waivers	
	599	Other Charges (Specify)	
	790	Other Equipment (Specify)	

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

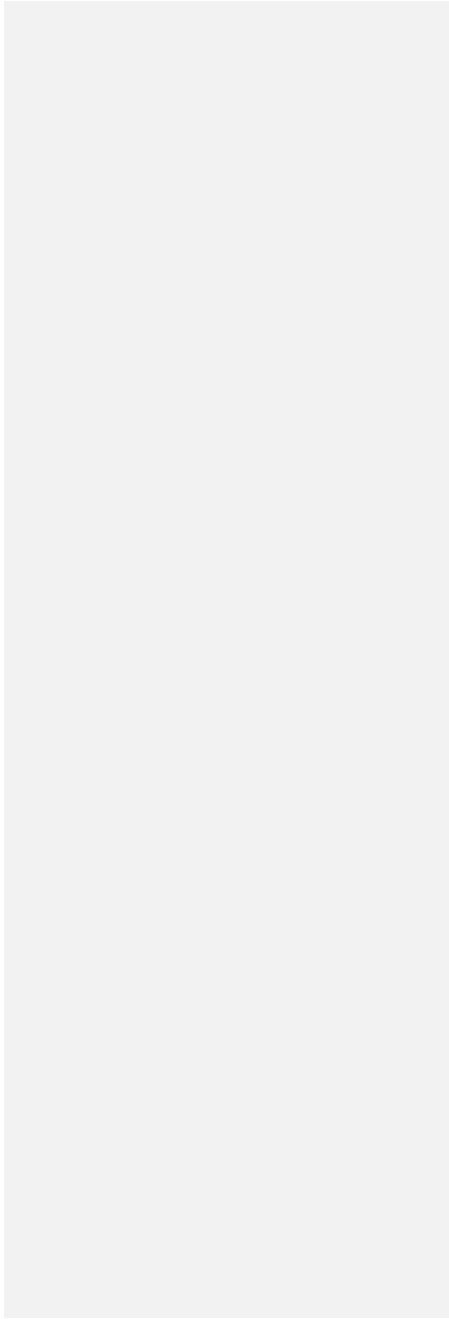
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**Special Education Instruction Program**

Acct. No. 71200	Description	Justification
116	Teachers	
128	Homebound Teachers	
162	Clerical Personnel	
X	163 Educational Assistants	<u>Salaries for EA who work with special education students</u>
	171 Speech Pathologist	
	189 Other Salaries & Wages <b>(Specify)</b>	
	195 Certified Substitute Teachers	
	198 Non-Certified Substitute Teachers	
X		
X	201 Social Security	<u>Fringe benefits for the above salaries</u>
X	204 State Retirement	<u>Fringe benefits for the above salaries</u>
	206 Life Insurance	
X	207 Medical Insurance	<u>Fringe benefits for the above salaries</u>
X	208 Dental Insurance	<u>Fringe benefits for the above salaries</u>
	210 Unemployment compensation	
X	212 Employer Medicare	<u>Fringe benefits for the above salaries</u>
	299 Other Fringe Benefits <b>(Specify)</b>	
	310 Contracts with other Public Agencies	
	311 Contracts with other School Systems	
X	312 Contracts with Private Agencies	<u>Contract with speech pathologist and occupational therapists and or other agencies</u>
	322 Evaluation & Testing	
	330 Operating Lease Payments <b>(Specify)</b>	
	336 Maintenance & Repair Services-Equipment	
	356 Tuition	
	369 Contracts for Substitute Teachers - Certified	
	370 Contracts for Substitute Teachers – Non-Certified	
	399 Other Contracted Services <b>(Specify)</b>	
X	429 Instructional Supplies & Materials	<u>To purchase supplemental supplies/materials for the SE classroom</u>
	449 Textbooks	
	499 Other Supplies & Materials <b>(Specify)</b>	
	535 Fee Waivers	
	599 Other Charges <b>(Specify)</b>	
X	725 Special Education Equipment *	<u>Replace dated kitchen equipment (stoves, dishwasher, refrig) in the comprehensive development classroom. Additional computers to enhance technology in the special education setting. Computer tables, lockers for</u>

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		<u>personal items to be placed.</u> <u>In the CDC room</u>
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**C. FINANCIAL INFORMATION FOR ARRA FUNDS**  
**5. Estimated Expenditure Justification Page**  
**IDEA, PART B**

LEA:

**Students Support Services/Health Services**

	<b>Acct. No 72120</b>	<b>Description</b>	<b>Justification</b>
<input checked="" type="checkbox"/>	131	Medical Personnel	<u>Nurse and PT to provide services to special education students</u>
	189	Other Salaries & Wages <b>(Specify)</b>	
<input checked="" type="checkbox"/>	201	Social Security	<u>Fringe benefits for above salaries</u>
<input checked="" type="checkbox"/>	204	State Retirement	<u>Fringe benefits for above salaries</u>
	206	Life Insurance	
<input checked="" type="checkbox"/>	207	Medical Insurance	<u>Fringe benefits for above salaries</u>
<input checked="" type="checkbox"/>	208	Dental Insurance	<u>Fringe benefits for above salaries</u>
	210	Unemployment Compensation	
<input checked="" type="checkbox"/>	212	Employer Medicare	<u>Fringe benefits for above salaries</u>
	299	Other Fringe Benefits <b>(Specify)</b>	
	307	Communication	
	330	Operating Lease Payments <b>(Specify)</b>	
	336	Maintenance & Repair Services-Equipment	
	348	Postal Charges	
	355	Travel	
	399	Other Contracted Services <b>(Specify)</b>	
	413	Drugs & Medical Supplies	
	499	Other Supplies & Materials <b>(Specify)</b>	
	524	In-Service/Staff Development	
	599	Other Charges <b>(Specify)</b>	
	735	Health Equipment <b>(Specify)</b>	

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

LEA:

**Students Support Services/Other Student Support**

	<b>Acct. No. 72130</b>	<b>Description</b>	<b>Justification</b>
	123	Guidance Personnel	
	124	Psychological Personnel	
X	130	Social Workers	<u>Salary for two social workers to provide Functional behavior assessments, behavior plans, positive behavior supports, group counseling, individual counseling for special education students</u>
	135	Assessment Personnel	
	161	Secretary(s)	
	162	Clerical Personnel	
	164	Attendants	
	170	School Resource Officers	
	189	Other Salaries and Wages <b>(Specify)</b>	
X	201	Social Security	<u>Fringe benefits for above salaries</u>
X	204	State Retirement	<u>Fringe benefits for above salaries</u>
	206	Life Insurance	
X	207	Medical Insurance	<u>Fringe benefits for above salaries</u>
X	208	Dental Insurance	<u>Fringe benefits for above salaries</u>
	210	Unemployment Compensation	
X	212	Employer Medicare	<u>Fringe benefits for above salaries</u>
	299	Other Fringe Benefits <b>(Specify)</b>	
	307	Communication	
	309	Contracts with Government Agencies	
	311	Contracts with other School Systems	
	322	Evaluation & Testing	
	330	Operating Lease Payments <b>(Specify)</b>	
	336	Maintenance & Repair Services - Equipment	
	348	Postal Charges	
X	355	Travel	<u>Pay travel to trainings and/ or travel within the district for social workers</u>
	399	Other Contracted Services <b>(Specify)</b>	
	499	Other Supplies & Materials <b>(Specify)</b>	
X	524	In-Service/Staff Development	<u>Fees for training sessions that the social workers attend</u>
	599	Other Charges <b>(Specify)</b>	
	790	Other Equipment <b>(Specify)</b>	

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

LEA:

***Support Services/Instructional Staff/Alternative Instruction Program***

Acct. No. 72215	Description	Justification
105	Supervisor/Director	
123	Guidance Personnel	
129	Librarian(s)	
138	Instructional Computer Personnel	
161	Secretary (s)	
162	Clerical Personnel	
163	Educational Assistants	
189	Other Salaries & Wages ( <b>Specify</b> )	
196	In-Service Training	
201	Social Security	
204	State Retirement	
206	Life Insurance	
207	Medical Insurance	
208	Dental Insurance	
210	Unemployment Compensation	
212	Employer Medicare	
299	Other Fringe Benefits ( <b>Specify</b> )	
307	Communication	
330	Operating Lease Payments ( <b>Specify</b> )	
336	Maintenance & Repair Services-Equipment	
348	Postal Charges	
355	Travel	
399	Other Contracted Services ( <b>Specify</b> )	
432	Library Books/Media	
499	Other Supplies & Materials ( <b>Specify</b> )	
524	In-Services/Staff Development	
599	Other Charges ( <b>Specify</b> )	
790	Other Equipment ( <b>Specify</b> )	

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

LEA:

**Support Services/Special Education Program**

	<b>Acct. No. 72220</b>	<b>Description</b>	<b>Justification</b>
	105	Supervisor/Director	
	124	Psychological Personnel	
X	135	Assessment Personnel	<u>Pay assessment personnel for special education dept.</u>
	161	Secretary(s)	
x	162	Clerical Personnel	<u>Pay SE clerical person to manage data, purchasing, filing, book-keeping etc.</u>
	171	Speech Pathologist (Supervisory)	
	189	Other Salaries and Wages <b>(Specify)</b>	
x	196	In-Service Training	<u>Training for teachers and staff for special education</u>
X	201	Social Security	<u>Fringe Benefits for above salaries</u>
X	204	State Retirement	<u>Fringe benefits for above salaries</u>
	206	Life Insurance	
X	207	Medical Insurance	<u>Fringe benefits for above salaries</u>
X	208	Dental Insurance	<u>Fringe benefits for above salaries</u>
	210	Unemployment Compensation	
X	212	Employer Medicare	<u>Fringe benefits for above salaries</u>
	299	Other Fringe Benefits <b>(Specify)</b>	
	307	Communication	
	308	Consultants	
	330	Operating Lease Payments <b>(Specify)</b>	
	336	Maintenance & Repair Services-Equipment	
	348	Postal Charges	
X	355	Travel	<u>Meals, mileage, and accommodations for special education staff/support in-service training</u>
	399	Other Contracted Services <b>(Specify)</b>	
X	499	Other Supplies & Materials <b>(Specify)</b>	<u>Pay for supplies for support staff</u>
X	524	In-Services/Staff Development	<u>Staff development for support staff/special education staff</u>
	599	Other Charges <b>(Specify)</b>	
X	790	Other Equipment <b>(Specify)</b>	<u>Computers and other equipment for support staff</u>

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

LEA:

***Support Services/School Administration/Office of Principal***

Acct. No 72410	Description	Justification
104	Principal (s)	
119	Accountants/Bookkeepers	
139	Assistant Principal(s)	
161	Secretary(s)	
162	Clerical Personnel	
189	Other Salaries and Wages <b>(Specify)</b>	
196	In-Service Training	
201	Social Security	
204	State Retirement	
206	Life Insurance	
207	Medical Insurance	
208	Dental Insurance	
210	Unemployment Compensation	
212	Employer Medicare	
299	Other Fringe Benefits <b>(Specify)</b>	
307	Communication	
317	Data Processing Services	
320	Dues and Memberships	
330	Operating Lease Payments <b>(Specify)</b>	
336	Maintenance & Repair Services-Equipment	
348	Postal Charges	
355	Travel	
399	Other Contracted Services <b>(Specify)</b>	
411	Data Processing Supplies	
435	Office Supplies	
499	Other Supplies & Materials <b>(Specify)</b>	
524	In-Services/Staff Development	
599	Other Charges <b>(Specify)</b>	
701	Administration Equipment <b>(Specify)</b>	

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

LEA:

**Transportation**

	Acct. No. 72710	Description	Justification
	105	Supervisor/Director <b>(Specify)</b>	
	142	Mechanic(s)	
	146	Bus Drivers	
	162	Clerical Personnel	
	189	Other Salaries & Wages <b>(Specify)</b>	
	196	In-Service Training	
	201	Social Security	
	204	State Retirement	
	206	Life Insurance	
	207	Medical Insurance	
	208	Dental Insurance	
	210	Unemployment Compensation	
	212	Employer Medicare	
	299	Other Fringe Benefits <b>(Specify)</b>	
	307	Communication	
	311	Contract with Other School Systems <b>(Specify)</b>	
	312	Contracts with Private Agencies <b>(Specify)</b>	
	313	Contracts with Parents	
	314	Contracts with Public Carriers	
	315	Contracts with Vehicle Owners	
	329	Laundry Service	
	330	Operating Lease Payments	
	338	Maintenance & Repair Service – Vehicles	
	340	Medical and Dental Services	
	348	Postal Charges	
	351	Rentals	
	355	Travel	
	399	Other Contracted Services <b>(Specify)</b>	
	412	Diesel Fuel	
	418	Equipment and Machinery Parts	
	424	Garage Supplies	
	425	Gasoline	
	433	Lubricants	
	450	Tires and Tubes	
	453	Vehicle Parts	
	499	Other Supplies & Materials <b>(Specify)</b>	
	511	Vehicle & Equipment Insurance	
	524	In-Service/Staff Development	
	599	Other Charges <b>(Specify)</b>	
	701	Administration Equipment	
<b>X</b>	729	Transportation Equipment	Replace worn-out handicapped school bus

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

LEA:

**PRESCHOOL GRANT**

**Alternative Instruction Program**

<b>Acct. No. 71150</b>	<b>Description</b>	<b>Justification</b>
116	Teachers	
128	Homebound Teachers	
162	Clerical Personnel	
163	Educational Assistants	
189	Other Salaries & Wages <b>(Specify)</b>	
195	Certified Substitute Teachers	
198	Non-Certified Substitute Teachers	
201	Social Security	
204	State Retirement	
206	Life Insurance	
207	Medical Insurance	
208	Dental Insurance	
210	Unemployment compensation	
212	Employer Medicare	
299	Other Fringe Benefits <b>(Specify)</b>	
311	Contracts with other School Systems	
330	Operating Lease Payments <b>(Specify)</b>	
336	Maintenance & Repair Services-Equipment	
356	Tuition	
369	Contracts for Substitute Teachers - Certified	
370	Contracts for Substitute Teachers – Non-Certified	
399	Other Contracted Services <b>(Specify)</b>	
429	Instructional Supplies & Materials	
449	Textbooks	
499	Other Supplies & Materials <b>(Specify)</b>	
535	Fee Waivers	
599	Other Charges <b>(Specify)</b>	
790	Other Equipment <b>(Specify)</b>	

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

LEA:

**PRESCHOOL GRANT**

**Special Education Instruction Program**

<b>Acct. No. 71200</b>	<b>Description</b>	<b>Justification</b>
116	Teachers	
128	Homebound Teachers	
162	Clerical Personnel	
163	Educational Assistants	
171	Speech Pathologist	
189	Other Salaries & Wages <b>(Specify)</b>	
195	Certified Substitute Teachers	
198	Non-Certified Substitute Teachers	
201	Social Security	
204	State Retirement	
206	Life Insurance	
207	Medical Insurance	
208	Dental Insurance	
210	Unemployment compensation	
212	Employer Medicare	
299	Other Fringe Benefits <b>(Specify)</b>	
310	Contracts with other Public Agencies	
311	Contracts with other School Systems	
312	Contracts with Private Agencies	
322	Evaluation & Testing	
330	Operating Lease Payments <b>(Specify)</b>	
336	Maintenance & Repair Services-Equipment	
356	Tuition	
369	Contracts for Substitute Teachers - Certified	
370	Contracts for Substitute Teachers – Non-Certified	
399	Other Contracted Services <b>(Specify)</b>	
X	429 Instructional Supplies & Materials	Purchase supplies and materials for special education students/classrooms
	449 Textbooks	
	499 Other Supplies & Materials <b>(Specify)</b>	
	535 Fee Waivers	
	599 Other Charges <b>(Specify)</b>	
x	725 Special Education Equipment *	Purchase computers for the classroom

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

LEA:

**PRESCHOOL GRANT**

**Students Support Services/Health Services**

<b>Acct. No 72120</b>	<b>Description</b>	<b>Justification</b>
131	Medical Personnel	
189	Other Salaries & Wages <b>(Specify)</b>	
201	Social Security	
204	State Retirement	
206	Life Insurance	
207	Medical Insurance	
208	Dental Insurance	
210	Unemployment Compensation	
212	Employer Medicare	
299	Other Fringe Benefits <b>(Specify)</b>	
307	Communication	
330	Operating Lease Payments <b>(Specify)</b>	
336	Maintenance & Repair Services-Equipment	
348	Postal Charges	
355	Travel	
399	Other Contracted Services <b>(Specify)</b>	
413	Drugs & Medical Supplies	
499	Other Supplies & Materials <b>(Specify)</b>	
524	In-Service/Staff Development	
599	Other Charges <b>(Specify)</b>	
735	Health Equipment <b>(Specify)</b>	

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

LEA:

**PRESCHOOL GRANT**

**Students Support Services/Other Student Support**

<b>Acct. No. 72130</b>	<b>Description</b>	<b>Justification</b>
123	Guidance Personnel	
124	Psychological Personnel	
130	Social Workers	
135	Assessment Personnel	
161	Secretary(s)	
162	Clerical Personnel	
164	Attendants	
170	School Resource Officers	
189	Other Salaries and Wages <b>(Specify)</b>	
201	Social Security	
204	State Retirement	
206	Life Insurance	
207	Medical Insurance	
208	Dental Insurance	
210	Unemployment Compensation	
212	Employer Medicare	
299	Other Fringe Benefits <b>(Specify)</b>	
307	Communication	
309	Contracts with Government Agencies	
311	Contracts with other School Systems	
322	Evaluation & Testing	
330	Operating Lease Payments <b>(Specify)</b>	
336	Maintenance & Repair Services - Equipment	
348	Postal Charges	
355	Travel	
399	Other Contracted Services <b>(Specify)</b>	
499	Other Supplies & Materials <b>(Specify)</b>	
524	In-Service/Staff Development	
599	Other Charges <b>(Specify)</b>	
790	Other Equipment <b>(Specify)</b>	

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

LEA:

**PRESCHOOL GRANT**

**Support Services/Instructional Staff/Alternative Instruction Program**

<b>Acct. No. 72215</b>	<b>Description</b>	<b>Justification</b>
105	Supervisor/Director	
123	Guidance Personnel	
129	Librarian(s)	
138	Instructional Computer Personnel	
161	Secretary (s)	
162	Clerical Personnel	
163	Educational Assistants	
189	Other Salaries & Wages ( <b>Specify</b> )	
196	In-Service Training	
201	Social Security	
204	State Retirement	
206	Life Insurance	
207	Medical Insurance	
208	Dental Insurance	
210	Unemployment Compensation	
212	Employer Medicare	
299	Other Fringe Benefits ( <b>Specify</b> )	
307	Communication	
330	Operating Lease Payments ( <b>Specify</b> )	
336	Maintenance & Repair Services-Equipment	
348	Postal Charges	
355	Travel	
399	Other Contracted Services ( <b>Specify</b> )	
432	Library Books/Media	
499	Other Supplies & Materials ( <b>Specify</b> )	
524	In-Services/Staff Development	
599	Other Charges ( <b>Specify</b> )	
790	Other Equipment ( <b>Specify</b> )	

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

LEA:

**PRESCHOOL GRANT**

**Support Services/Special Education Program**

<b>Acct. No. 72220</b>	<b>Description</b>	<b>Justification</b>
105	Supervisor/Director	
124	Psychological Personnel	
135	Assessment Personnel	
161	Secretary(s)	
162	Clerical Personnel	
171	Speech Pathologist (Supervisory)	
189	Other Salaries and Wages ( <b>Specify</b> )	
X	196 In-Service Training	<u>In-service training for SE pre-school staff</u>
	201 Social Security	
	204 State Retirement	
	206 Life Insurance	
	207 Medical Insurance	
	208 Dental Insurance	
	210 Unemployment Compensation	
	212 Employer Medicare	
	299 Other Fringe Benefits ( <b>Specify</b> )	
	307 Communication	
	308 Consultants	
	330 Operating Lease Payments ( <b>Specify</b> )	
	336 Maintenance & Repair Services-Equipment	
	348 Postal Charges	
X	355 Travel	<u>Travel for SE pre-school staff</u>
	399 Other Contracted Services ( <b>Specify</b> )	
	499 Other Supplies & Materials ( <b>Specify</b> )	
	524 In-Services/Staff Development	
	599 <b>pecify</b> )	
	790 Other Equipment ( <b>Specify</b> )	

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

LEA:

**PRESCHOOL GRANT**

**Support Services/School Administration/Office of Principal**

Acct. No 72410	Description	Justification
104	Principal (s)	
119	Accountants/Bookkeepers	
139	Assistant Principal(s)	
161	Secretary(s)	
162	Clerical Personnel	
189	Other Salaries and Wages <b>(Specify)</b>	
196	In-Service Training	
201	Social Security	
204	State Retirement	
206	Life Insurance	
207	Medical Insurance	
208	Dental Insurance	
210	Unemployment Compensation	
212	Employer Medicare	
299	Other Fringe Benefits <b>(Specify)</b>	
307	Communication	
317	Data Processing Services	
320	Dues and Memberships	
330	Operating Lease Payments <b>(Specify)</b>	
336	Maintenance & Repair Services-Equipment	
348	Postal Charges	
355	Travel	
399	Other Contracted Services <b>(Specify)</b>	
411	Data Processing Supplies	
435	Office Supplies	
499	Other Supplies & Materials <b>(Specify)</b>	
524	In-Services/Staff Development	
599	Other Charges <b>(Specify)</b>	
701	Administration Equipment <b>(Specify)</b>	

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

LEA:

**PRESCHOOL GRANT**

**Transportation**

	<b>Acct. No. 72710</b>	<b>Description</b>	<b>Justification</b>
	105	Supervisor/Director <b>(Specify)</b>	
	142	Mechanic(s)	
	146	Bus Drivers	
	162	Clerical Personnel	
	189	Other Salaries & Wages <b>(Specify)</b>	
	196	In-Service Training	
	201	Social Security	
	204	State Retirement	
	206	Life Insurance	
	207	Medical Insurance	
	208	Dental Insurance	
	210	Unemployment Compensation	
	212	Employer Medicare	
	299	Other Fringe Benefits <b>(Specify)</b>	
	307	Communication	
	311	Contract with Other School Systems <b>(Specify)</b>	
	312	Contracts with Private Agencies <b>(Specify)</b>	
	313	Contracts with Parents	
	314	Contracts with Public Carriers	
	315	Contracts with Vehicle Owners	
	329	Laundry Service	
	330	Operating Lease Payments	
	338	Maintenance & Repair Service – Vehicles	
	340	Medical and Dental Services	
	348	Postal Charges	
	351	Rentals	
	355	Travel	
	399	Other Contracted Services <b>(Specify)</b>	
	412	Diesel Fuel	
	418	Equipment and Machinery Parts	
	424	Garage Supplies	
	425	Gasoline	
	433	Lubricants	
	450	Tires and Tubes	
	453	Vehicle Parts	
	499	Other Supplies & Materials <b>(Specify)</b>	
	511	Vehicle & Equipment Insurance	
	524	In-Service/Staff Development	
	599	Other Charges <b>(Specify)</b>	
	701	Administration Equipment	
<input checked="" type="checkbox"/>	729	Transportation Equipment	<u>Handicapped accessible school bus to transport pre-school SE students</u>

**Comprehensive Application forARRA 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)*

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

- 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.**

71200-725 3 computers @ \$1000.00 each (pre-k classrooms) (3000.00)

71200-725 2 locker tiers @\$1000.00 each (CDC classrooms) (2000.00)

71200-725 replace stoves in CDC classroom 2 @1000.00 each (2000.00)

71200-725 replace dishwasher in CDC classroom 1@ 700.00 each (700.00)

71200-725 replace refrigerator in CDC classroom 1 @ 1500.00

71200-725 computer tables 2@ 425.00 each (850.00)

71200-725 computers for classrooms 5 @1000.00 each (5000.00)

72220-790 Shredders 3 @200.00 each (600.00)

72220-790 Lazor printer 1 @400.00

72220-790 Computers 4@1000.00 each (4000.00)

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