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GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
DIVISION OF COLLEGE AND CAREER READINESS
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710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0380

KEVIN HUFFMAN
COMMISSIONER

**LEA COMPREHENSIVE APPLICATION FOR
SPECIAL EDUCATION SERVICES**

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

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information		July 1, 2011 – September 30, 2012
School System:	<u>Johnson City Schools</u>	
Director of Schools:	<u>Dr. Richard Bales</u>	
	_____ Signature	_____ Date
E-Mail Address:	<u>balesr@jcschools.org</u>	
Name of Program Contact Person:	<u>Dr. Ginger Woods</u>	
E-Mail Address:	<u>woodsg@jcschools.org</u>	
Address:	<u>P.O. Box 1517</u>	Telephone No.: <u>(423) 434-5200</u>
	<u>Johnson City, TN 37601</u>	

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

	Permissive Use of Funds Requested for:
Amount of IDEA, Part B Funds Approved:	<u>\$ 1,473,562.00</u> A B C
_____ Signature (Authorized State Department of Education Official)	_____ Date

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

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

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

TABLE OF CONTENTS

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

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

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

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

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

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

LEA: Johnson City Schools

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

Signature of Director of Schools

Date

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.

CHILDREN WITH DISABILITIES TO RECEIVE FREE APPROPRIATE PUBLIC EDUCATION SERVICES FROM THE SCHOOL SYSTEM

This table should reflect those children the school system **may** provide services to during the upcoming school year. Report children by the primary disability on Table A. If a child has more than one disability, report him/her under the condition considered to be the major disability. **This is an unduplicated count** so each child should be reported only one time. These numbers are estimates based on current knowledge and data; you may refer to Table 1 of your last End of Year report as a reference for determining #'s when completing these two tables.

INSTRUCTIONS:

1. Within School System - Provide the number by the primary disability of the eligible children by age category who are to receive special education services within the school system.
2. Contractual Arrangements - Provide the number by disability of the eligible children by age category that are to be provided full-time special education services through contractual arrangement with another school system, a private school, or a public agency. **All contracts for full time special education placements must be approved annually by the state Commissioner of Education. No LEA shall expend state or federal funds for contracted placements that have not been approved by the Commissioner.** Attach contracts for the students listed. Any additional contracts for full time placement made during the school year shall be submitted within 30 days of the placement to your Management Consultant. No LEA can contract for services for CWD unless the program meets school approval.
3. Total to Receive Free Appropriate Public Education Services - Total of all students who are to be provided special education services by the school system directly (Column 1) or through contractual arrangement (Column 2) by age category. **This includes students who will turn 22 during the school year.**
4. Number to Receive Special Transportation – Provide a count by age, category and disability of eligible children who are to be provided special transportation. ***If any numbers are reported in this column, transportation expenses must be included in the appropriate budget.***
5. Private School Children Placed by LEA –
 - a. Number Enrolled – Provide the number of eligible children with disabilities who may be enrolled by the LEA in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would also be reported in Columns 1 or 2.
6. Private School Children Placed by Parents – (Services Plan)
7. Number Enrolled – Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system.
8. Number Served – Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would not be reported in Columns 1, 2 or 3.

Authority: TRR & MS-0520-1-3-.09 (3) (c)

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

DISABILITY	(1) Within School System	Full time placement only (2) Contractual Agreement	(3) Total to Receive FAPE	(4) # Receiving Special Transportation **	(5) # Private School Students Placed by LEA Receiving Services	Placed by Parents	
						(6a) # Private School Students Placed by Parents within system	(6b) # Of Private School Students (6a) Served by LEA This School Year
	6-21	6-21	6-21	6-21	6-21	6-21	6-21
Autism	42		42	14			
Blind	3		3				
Deaf-Blindness			0				
Deafness			0				
Developmental Delay	25		25	6			
Emotional Disturbance	13		13	2			
Hearing Impairments	7		7				
Intellectually Gifted	200		200				
Language Impairments	26		26	3		1	1
Intellectual Disability	63		63	45			
Multiple Disabilities	5		5	2			
Orthopedic Impairments	18		18	7		1	1
Other - Functional Delay	6		6				
Other - Health Impairments	65		65	5			
Specific Learning Disabilities	546		546	5		1	1
Speech Impairment	139		139			5	5
Traumatic Brain Injury	2		2				
Visual Impairments	8		8	1			
TOTAL	1168	0	1168	90	0	8	8

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

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

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

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	*TOTAL
298	385	188	86	93	19	57	39		3	1168

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

- * This is a **unduplicated count** and should reflect both primary and one secondary option of service.
- ** For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.
- ***Since Option 8 includes 2 related services, students reported in Option 8 should not be reported in another Option.

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

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

Justification for transportation from Page 3

The Johnson City Transit, public transportation system for the city, provides special transportation to the students of Johnson City Schools, at no cost to the school system. The City of Johnson City absorbs all costs for special transportation to the schools. Johnson City Schools has 90 students who receive special transportation as indicated on the each student's IEP. Johnson City Schools does not contract with parents for special transportation.

C. FINANCIAL INFORMATION

1. PERMISSIVE USE OF FUNDS

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

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

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

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

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

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

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

Complete this form if Item A, Page 4 is marked "yes".

LEA: _____

A. Use of General Purpose Special Education Funds as Local Funds

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:	\$	_____
2.	Actual IDEA final allocation for last year:	\$	_____
3.	Difference (line 1 – line 2) if >0:	\$	_____
4.	Line 3 X 50% (Maximum Available)	\$	_____
5.	Amount to be reduced if less than amount in 4	\$	_____

Amount by which you are reducing MOE : _____
if less than maximum amount.

DO NOT use special education account codes.

4A (1)

5A (1)

Complete this form if Item B, Page 4 is marked "yes".

LEA: _____

B. Use of IDEA Funds for Schoolwide Programs under Title 1 of the ESEA

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 School	(A/B) x C=Amount for School-wide
_____	\$ _____	_____	_____	\$ _____
_____	\$ _____	_____	_____	\$ _____
_____	\$ _____	_____	_____	\$ _____
_____	\$ _____	_____	_____	\$ _____
			Total	\$ _____

If combining all funds (federal, state, local) may be used for any purpose within schoolwide program.

If consolidating only federal, must be used for educational purposes only.

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 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 Early Intervening Services an annual report must be submitted to the Division of Special Education including :

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 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)

Note: If LEA voluntarily takes up to 15%, the funds must be spent from July 1 – June 30, any remaining funds must be returned to IDEA for programming.

Complete this form only if Item C, Page 4 is marked "yes".

LEA: _____

C. Use of IDEA Funds for Coordinated Early Intervening Service

1)

1. Estimated/final IDEA allocation:	\$
2. Maximum amount available for Early Intervening Services: (Line 1 x15%)	\$
3. Amount Used if less than maximum permitted:	\$
IF the LEA is requesting the use of IDEA funds as local funds (Item "A" in the Permissive Use of Funds list). The following calculation must be included.	
4. Amount available for use as local funds (Item A – Use of Funds Local Effort):	\$
5. Subtract Line 3 above	\$
6. Amount available for Item "A" to use as local funds	\$
If the Early Intervening amount is more than the amount in line 5 in Form "A" <i>Use of IDEA funds as Local Funds</i> , Early Intervening will cancel out the local funds reduction. If Early Intervening amount is less, the difference may be taken under Form "A".	

2) **Mandatory Use: Narrative for Mandatory Use of Funds:**

List the identified areas of disproportionality:

Specify the 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?

3) **Voluntary Use Narrative for Voluntary Use of Funds:**

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

LEA: _____

Projected Expenditures for Coordinated Early Intervening Services

4)

Account No*	Expenditure Account Name	FTE	Amount Budgeted
		Total:	

* **Must use general education account codes. DO NOT use special education specific codes.**

NOTE: Justifications detailed with specific information must be given for each line item listed above.

4)

JUSTIFICATIONS		
IDEA Funds for Coordinated Early Intervening Services		
ACCOUNT NUMBER*	EXPENDITURE ITEM	JUSTIFICATION

***Must use regular education account codes only.**

LEA: _____

D. FINANCIAL INFORMATION

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

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

Special Education Expenses Only

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

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

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

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

TRR&MS 0520-1-9-.03 (2) (k) (7)

0520-1-9-.03 (1) (k) (2)

EDGAR Sect 80.20 (a) (2)

(Subpart C (b) (4))

5

C. FINANCIAL INFORMATION

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

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions
116	Teachers	2,479,040.00	48.50	174,795.50	3.50
117	Career Ladder Program	28,000.00	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers				
162	Clerical Personnel				
163	Educational Assistants	419,608.00	22.00	804,733.33	44.00
171	Speech Pathologist				
189	Other Salaries & Wages				
195	Certified Substitute Teachers	8,000.00	133.00		
198	Non-Certified Substitute Teachers				
201	Social Security	181,948.00	XXXXXXXX	62,200.34	XXXXXXXX
204	State Retirement	307,578.00	XXXXXXXX	172,714.22	XXXXXXXX
206	Life Insurance	7,024.00	XXXXXXXX	2,407.76	XXXXXXXX
207	Medical Insurance	460,058.00	XXXXXXXX	235,124.00	XXXXXXXX
208	Dental Insurance	13,740.00	XXXXXXXX	7,040.00	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX
212	Employer Medicare	42,552.00	XXXXXXXX	14,546.85	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies	42,470.00	XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-Certified		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX
429	Instructional Supplies & Materials	32,603.00	XXXXXXXX		XXXXXXXX
449	Textbooks		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX
599	Other Charges		XXXXXXXX		XXXXXXXX
725	Special Education Equipment	3,500.00	XXXXXXXX		XXXXXXXX
71200	TOTAL EXPENDITURES	4,026,121.00	XXXXXXXX	1,473,562.00	XXXXXXXX

Special Education Expenses Only

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

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

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

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

TRR&MS 0520-1-9-.03 (2) (k) (7)

0520-1-9-.03 (1) (k) (2)

EDGAR Sect 80.20 (a) (2)

(Subpart C (b) (4))

LEA: _____

C. FINANCIAL INFORMATION (Continued)

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

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

Special Education Expenses Only

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

Line item substitutions or additions shall NOT be made.

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

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

LEA: _____

C. FINANCIAL INFORMATION (Continued)

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

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

Special Education Expenses Only

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

Line item substitutions or additions shall NOT be made.

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

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

LEA: _____

C. FINANCIAL INFORMATION (Continued)

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

ACCOUNT NO.	EXPENDITURES	General Purpose Fund	*FTE Positions	IDEA Part B	*FTE Positions
72215	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72220) ALTERNATIVE INSTRUCTION PROGRAM				
105	Supervisor/Director				
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX
123	Guidance Personnel				
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX
129	Librarian(s)				
138	Instructional Computer Personnel				
161	Secretary(s)				
162	Clerical Personnel				
163	Educational Assistants				
189	Other Salaries & Wages				
196	In-Service Training		XXXXXXXX		XXXXXXXX
201	Social Security		XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX
330	Operating Lease Payment		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX
432	Library Books/Media		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX
599	Other Charges		XXXXXXXX		XXXXXXXX
790	Other Equipment		XXXXXXXX		XXXXXXXX
72215	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	0.00

Special Education Expenses Only

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

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

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

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

C. **FINANCIAL INFORMATION (Continued)**

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

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA	PART B	*FTE Positions
72220	SUPPORT SERVICES (72000)					
	INSTRUCTIONAL STAFF (72200)					
	SPECIAL EDUCATION PROGRAM STAFF (72220)					
105	Supervisor/Director	88,595.00	1.00			
117	Career Ladder Program	1,000.00	XXXXXXX		XXXXXXX	XXXXXXX
124	Psychological Personnel					
127	Career Ladder Extended Contracts		XXXXXXX		XXXXXXX	XXXXXXX
135	Assessment Personnel					
161	Secretary(s)	67,862.00	2.00			
162	Clerical Personnel					
171	Speech Pathologist (Supervisory)					
189	Other Salaries & Wages					
196	In-Service Training		XXXXXXX			XXXXXXX
201	Social Security	9,762.00	XXXXXXX			XXXXXXX
204	State Retirement	21,158.00	XXXXXXX			XXXXXXX
206	Life Insurance	378.00	XXXXXXX			XXXXXXX
207	Medical Insurance	16,362.00	XXXXXXX			XXXXXXX
208	Dental Insurance	484.00	XXXXXXX			XXXXXXX
210	Unemployment Compensation		XXXXXXX			XXXXXXX
212	Employer Medicare	2,283.00	XXXXXXX			XXXXXXX
299	Other Fringe Benefits		XXXXXXX			XXXXXXX
307	Communication		XXXXXXX			XXXXXXX
308	Consultants		XXXXXXX			XXXXXXX
330	Operating Lease Payments		XXXXXXX			XXXXXXX
336	Maintenance & Repair Services -Equipment	350.00	XXXXXXX			XXXXXXX
348	Postal Charges		XXXXXXX			XXXXXXX
355	Travel	6,000.00	XXXXXXX			XXXXXXX
399	Other Contracted Services	22,777.00	XXXXXXX			XXXXXXX
499	Other Supplies & Materials	6,000.00	XXXXXXX			XXXXXXX
524	In-Service/Staff Development		XXXXXXX			XXXXXXX
599	Other Charges		XXXXXXX			XXXXXXX
790	Other Equipment		XXXXXXX			XXXXXXX
72220	TOTAL EXPENDITURES	243,011.00	XXXXXXX		0.00	XXXXXXX

10

Special Education Expenses Only

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

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

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

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

LEA: _____

C. FINANCIAL INFORMATION (Continued)

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

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	FTE Positions
72410	SUPPORT SERVICES (72000) SCHOOL ADMIN. (72400) OFFICE OF PRINCIPAL (72410)				
104	Principal(s)				
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX
119	Accountants/ Bookkeepers				
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX
139	Assistant Principal(s)				
161	Secretary(s)				
162	Clerical Personnel				
189	Other Salaries & Wages				
196	In-Service Training		XXXXXXXX		XXXXXXXX
201	Social Security		XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX
317	Data Processing Services		XXXXXXXX		XXXXXXXX
320	Dues & Memberships		XXXXXXXX		XXXXXXXX
330	Operating Lease Payment		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX
411	Data Processing Supplies		XXXXXXXX		XXXXXXXX
435	Office Supplies		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX
599	Other Charges		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX
72410	TOTAL EXPENDITURES		0.00	0.00	XXXXXXXX

11

Special Education Expenses Only

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

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

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

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

LEA: _____

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

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions
72710	SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710)				
105	Supervisor/Director				
142	Mechanic(s)				
146	Bus Drivers				
162	Clerical Personnel				
189	Other Salaries & Wages				
196	In-Service Training				
201	Social Security		XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX
311	Contracts with Other School Systems		XXXXXXXX		XXXXXXXX
312	Contracts with Private Agencies		XXXXXXXX		XXXXXXXX
313	Contracts with Parents		XXXXXXXX		XXXXXXXX
314	Contracts with Public Carriers		XXXXXXXX		XXXXXXXX
315	Contracts with Vehicle Owners		XXXXXXXX		XXXXXXXX
329	Laundry Service		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX
338	Maintenance & Repair Service -Vehicles		XXXXXXXX		XXXXXXXX
340	Medical & Dental Services		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX
351	Rentals		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX
412	Diesel Fuel		XXXXXXXX		XXXXXXXX
418	Equipment & Machinery Parts		XXXXXXXX		XXXXXXXX
424	Garage Supplies		XXXXXXXX		XXXXXXXX
425	Gasoline		XXXXXXXX		XXXXXXXX
433	Lubricants		XXXXXXXX		XXXXXXXX
450	Tires & Tubes		XXXXXXXX		XXXXXXXX
453	Vehicle Parts		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX
599	Other Charges		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX
729	Transportation Equipment		XXXXXXXX		XXXXXXXX
72710	TOTAL EXPENDITURES		0.00		0.00

Special Education Expenses Only

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

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

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

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

C. FINANCIAL INFORMATION (continued)

3. Estimated Expenditure Summary
Education for Students with Disabilities

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA
71150	Alternative Schools		
71200	Special Education Program	4,026,121.00	1,473,562.00
72120	Health Services		
72130	Other Student Support		
72215	Alternative Instruction Program		
72220	Special Education Program Staff	243,011.00	
72410	Office of Principal		
72710	Transportation		
99100-504	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	
99100-504	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort		XXXXXXXX
	B. School Wide	XXXXXXXX	
	C. Early Intervening Services	XXXXXXXX	
TOTAL EXPENDITURES		4,269,132.00	1,473,562.00

13

*Indirect Cost Rate: 1.84 (List indirect cost rate approved for FY '12)

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

GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16D

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

LEA: _____

Alternative Instruction Program

Acct. No. 71150	Description	Justification	
116	Teachers	Salaries for SE teachers working with students placed in the alternative program	
128	Homebound Teachers	Salaries for SE teachers working with homebound SE students	
162	Clerical Personnel	Salary of clerk to provide SE instructional support	
163	Educational Assistants NOTE:	Salaries for EAs working with SE students	
189	Other Salaries & Wages (Specify)		
195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
201	Social Security	Fringe benefit for above salaries	
204	State Retirement	Fringe benefit for above salaries	
206	Life Insurance	Fringe benefit for above salaries	
207	Medical Insurance	Fringe benefit for above salaries	
208	Dental Insurance	Fringe benefit for above salaries	
210	Unemployment compensation	Fringe benefit for above salaries	
212	Employer Medicare	Fringe benefit for above salaries	
299	Other Fringe Benefits (Specify)		
311	Contracts with other School Systems	Contract with:	For:
330	Operating Lease Payments (Specify)		
336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
356	Tuition	To pay tuition for SE students unable to afford them	
369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
399	Other Contracted Services (Specify)		
429	Instructional Supplies & Materials (Specify)		
449	Textbooks (Specify)		
499	Other Supplies & Materials (Specify)		
535	Fee Waivers	To pay fees for SE students that cannot afford them	
599	Other Charges (Specify)		
790	Other Equipment (Specify)		

* Justification for instructional or other Supplies/Materials must be specific and detailed (give examples)

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

LEA: Johnson City Schools

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
x	116	Teachers	To pay for teachers working with SE students/.5 position used to pay preschool teacher	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
x	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages (Specify)		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
x	201	Social Security	Fringe benefit for above salaries	
x	204	State Retirement	Fringe benefit for above salaries	
x	206	Life Insurance	Fringe benefit for above salaries	
x	207	Medical Insurance	Fringe benefit for above salaries	
x	208	Dental Insurance	Fringe benefit for above salaries	
	210	Unemployment compensation	Fringe benefit for above salaries	
x	212	Employer Medicare	Fringe benefit for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
	312	Contracts with Private Agencies	Contract with:	For:
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
	399	Other Contracted Services (Specify)		
	429	Instructional Supplies & Materials (Specify)	To pay for classroom instructional supplies & materials for sped students	
	449	Textbooks (Specify)		
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (Specify)		
	725	Special Education Equipment * (Specify)	To pay for specialized sped equipment	

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

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

LEA: _____

Students Support Services/Health Services

Acct. No 72120	Description	Justification
131	Medical Personnel (Specify)	
189	Other Salaries & Wages (Specify)	
201	Social Security	Fringe benefit for salaries funded above
204	State Retirement	Fringe benefit for salaries funded above
206	Life Insurance	Fringe benefit for salaries funded above
207	Medical Insurance	Fringe benefit for salaries funded above
208	Dental Insurance	Fringe benefit for salaries funded above
210	Unemployment Compensation	Fringe benefit for salaries funded above
212	Employer Medicare	Fringe benefit for salaries funded above
299	Other Fringe Benefits (Specify)	
307	Communication	SE communication costs
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services-Equipment	To maintain and repair SE health related equipment
348	Postal Charges	To pay for postal charges related to SE communication
355	Travel	Travel by SE medical employees to treat SE students
399	Other Contracted Services (Specify)	
413	Drugs & Medical Supplies (Specify)	
499	Other Supplies & Materials (Specify)	
524	In-Service/Staff Development (Specify)	
599	Other Charges (Specify)	
735	Health Equipment (Specify)	

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

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

LEA: _____

Students Support Services/Other Student Support

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

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

LEA: _____

Support Services/Instructional Staff/Alternative Instruction Program

Acct. No. 72215	Description	Justification
105	Supervisor/Director	Pay salary for SE Supervisor of alternative school
123	Guidance Personnel	To pay salary of SE guidance staff at alternative school
129	Librarian(s)	To pay salary of SE librarian at alternative school
138	Instructional Computer Personnel	To pay salary of SE instructional computer personnel
161	Secretary (s)	To pay salary of SE secretary at alternative school
162	Clerical Personnel	To pay salary of SE clerks at alternative school
163	Educational Assistants	To pay salary of SE EAs at alternative school
189	Other Salaries & Wages (Specify)	
196	In-Service Training	Cost of in-service training for SE staff at alternative school
201	Social Security	Fringe benefit for above personnel
204	State Retirement	Fringe benefit for above personnel
206	Life Insurance	Fringe benefit for above personnel
207	Medical Insurance	Fringe benefit for above personnel
208	Dental Insurance	Fringe benefit for above personnel
210	Unemployment Compensation	Fringe benefit for above personnel
212	Employer Medicare	Fringe benefit for above personnel
299	Other Fringe Benefits (Specify)	
307	Communication	SE communication costs
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment for alternative support personnel
348	Postal Charges	To pay for postal charges re SE communication
355	Travel	Travel expenses for SE staff at alternative school
399	Other Contracted Services (Specify)	
432	Library Books/Media	To purchase library books or media to be used by SE alternative program support staff
499	Other Supplies & Materials (Specify)	
524	In-Services/Staff Development (Specify)	
599	Other Charges (Specify)	
790	Other Equipment (Specify)	

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

LEA: Johnson City Schools

Support Services/Special Education Program

Acct. No. 72220	Description	Justification
105	Supervisor/Director	Pay salary for SE Supervisor/Director
124	Psychological Personnel	To pay salary of SE psychologist
135	Assessment Personnel	To pay salary of SE assessment personnel
161	Secretary(s)	To pay salary of SE secretary
162	Clerical Personnel	To pay salary of SE clerks
171	Speech Pathologist (Supervisory)	To pay for SE speech pathologist for supervisory services
189	Other Salaries and Wages (Specify)	
196	In-Service Training	Pay for training of SE support staff
201	Social Security	Fringe benefit for above personnel
204	State Retirement	Fringe benefit for above personnel
206	Life Insurance	Fringe benefit for above personnel
207	Medical Insurance	Fringe benefit for above personnel
208	Dental Insurance	Fringe benefit for above personnel
210	Unemployment Compensation	Fringe benefit for above personnel
212	Employer Medicare	Fringe benefit for above personnel
299	Other Fringe Benefits (Specify)	
307	Communication	SE communication costs
308	Consultants	To pay consultants For:
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment
348	Postal Charges	To pay for postal charges for SE programs
355	Travel	Travel for SE support Staff For: travel expenses for trainings
399	Other Contracted Services (Specify)	To pay for Physical Therapy services for sped students
499	Other Supplies & Materials (Specify)	To pay for instructional supplies and materials
524	In-Services/Staff Development (Specify)	
599	Other Charges (Specify)	
790	Other Equipment (Specify)	

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

LEA: _____

Support Services/School Administration/Office of Principal

Acct. No 72410	Description	Justification
104	Principal (s)	Pay salary of school principal supervising SE students
119	Accountants/Bookkeepers	To pay salary of SE accountant/bookkeeper
139	Assistant Principal(s)	To pay salary of assistant principal supervising SE students
161	Secretary(s)	To pay salary for school secretary
162	Clerical Personnel	To pay salary for school clerks
189	Other Salaries and Wages (Specify)	
196	In-Service Training	In-service for school administrative staff serving SE students
201	Social Security	Fringe benefit for above personnel
204	State Retirement	Fringe benefit for above personnel
206	Life Insurance	Fringe benefit for above personnel
207	Medical Insurance	Fringe benefit for above personnel
208	Dental Insurance	Fringe benefit for above personnel
210	Unemployment Compensation	Fringe benefit for above personnel
212	Employer Medicare	Fringe benefit for above personnel
299	Other Fringe Benefits (Specify)	
307	Communication	SE communication costs
317	Data Processing Services	SE costs for data processing services
320	Dues and Memberships	Professional due/memberships for SE office staff
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services-Equipment	To maintain and repair SE office equipment
348	Postal Charges	To pay for SE postal charges
355	Travel	To pay travel for SE school administrative staff
399	Other Contracted Services (Specify)	
411	Data Processing Supplies	To maintain data processing supplies for the SE program
435	Office Supplies	Supplies for SE office staff
499	Other Supplies & Materials (Specify)	
524	In-Services/Staff Development (Specify)	
599	Other Charges (Specify)	
701	Administration Equipment (Specify)	

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

LEA: _____

Transportation

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

LEA: Johnson City Schools

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

a. Expenditures for 2008-2009

1. Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2008-2009)	<u>\$ 4,013,366.48</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2008-2008)	<u>1,371</u>
3. Per pupil expenditures 2008-2009 Divide a (1) by a (2)	<u>\$ 2,927.33</u>

b. Expenditures for 2009-2010

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2009 - 2010)	<u>\$ 3,660,399.41</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2009-2010)	<u>1,266</u>
3. Per pupil expenditures 2009-2010 Divide b (1) by b (2)	<u>\$ 2,891.31</u>

c. Expenditures for 2010-2011 *

1. Actual or projected (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2010- 2011)	<u>\$ 4,360,517</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2010-2011)	<u>1,168</u>
3. Per pupil actual or <u>projected</u> expenditures 2010-2011 Divide c (1) by c (2)	<u>\$ 3,733.31</u>
4. System's total net enrollment (All Students)	<u>7,488</u>
Percentage of S.E. Students (Divide c.2 by c.4)	<u>15.60</u>

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

d. Projected Expenditures for 2011-2012

(Page 14, Total Expenditures General Purpose Funds)	<u>\$ 4,269,132</u>
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*** NOTE: If c.1. and c.3 are less than b.1 and b.3.** , a maintenance of effort problem has occurred. Please submit documentation that justifies this reduction in expenditures. Acceptable reasons to reduce MOE are provided at 34 CFR Part. 300. 204 *Exception to maintenance of effort*. Funding will be held until this is corrected or justified. **If d. is less than c.1.**, a potential maintenance of effort problem may occur. Work closely with your finance office/management consultant during this school year.

Justification for transportation from Page 3

The Johnson City Transit, public transportation system for the city, provides special transportation to the students of Johnson City Schools, at no cost to the school system. The City of Johnson City absorbs all costs for special transportation to the schools. Johnson City Schools has 90 students who receive special transportation as indicated on the each student's IEP. Johnson City Schools does not contract with parents for special transportation.

APPENDIX

Comprehensive Application for SPED Checklist

TABLE OF CONTENTS

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

**Comprehensive Application for
Special Education Services
Checklist**

Page -Cover Page

LEA SEA

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

Comments:

Part I – Compliance Assurances

Pages 1-2 – Compliance Assurances

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

Part II – Statistical Information

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

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

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

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

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

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

Page 4 – Permissive Use of Funds

Note: Page 4 MUST be included in application.

LEA SEA

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

Pages 5 -12 – Estimated Expenditures

LEA SEA

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

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

Page 13– Estimated Expenditure Summary

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

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

Page 14 – Equipment List (IDEA only)

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

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

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

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

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

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

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

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

LEA SEA

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

Calculation of
Indirect Cost (Restricted Rate)

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

SAMPLE:

System: Tennessee City Schools
Indirect Cost Rate: 1.23%

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