

**COMPLIANCE ASSURANCE
And
STATISTICAL INFORMATION
For
SCHOOL YEAR 2010-2011**

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

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

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)

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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)

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
2010-2011**

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			
	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	(6a) # Private School Students Placed by Parents within system		(6b) # Of Private School Students (6a) Served by LEA This School Year	
											3-5	6-21	3-5	6-21
Autism	44	286		3	44	289	20	94			10	6	8	2
Blind		1			0	1								
Deaf-Blindness					0	0								
Deafness					0	0								
Developmental Delay	139	195			139	195	51	54			30	1	10	1
Emotional Disturbance		95		8	0	103		33						
Hearing Impairments	4	40	7	5	11	45	4	8			1		1	
Intellectually Gifted	25	3940			25	3940		2						
Language Impairments	170	380			170	380	16	14			32	12	22	12
Mental Retardation		160		4	0	164		82						
Multiple Disabilities	6	126			6	126	3	77			1		1	
Orthopedic Impairments	3	58			3	58		26			1	4	1	4
Other - Functional Delay		60			0	60		8						
Other - Health Impairments	25	570		3	25	573	3	42			18	11	1	3
Specific Learning Disabilities		2601		4	0	2605		66				24		4
Speech Impairment	185	590		1	185	591		1			30	23	15	23
Traumatic Brain Injury	1	7			1	7		1			1		1	
Visual Impairments	3	30			3	30		4						
TOTAL	605	9139	7	28	612	9167	97	512	0	0	124	81	60	49

Grand Total 9779

** 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.

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B.1 *OPTIONS TO BE PROVIDED* AGES 3 – 5*

OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	OPTION 6**	OPTION 7	OPTION 8***	OPTION 9	OPTION 10	*TOTAL
120	370	25	40	65		60	60		3	743

*Must be equal to or greater than total for 3-5 yr olds in column 3, pg 3

B.2 *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
1700	1300	3850	1150	650	20	450	165	3	40	9328

*Must be equal to or greater than total for 6-21 yr olds in column 3, pg 3

* This is a **duplicated 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.

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

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 5A(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 5B)*

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 5C) 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, you must show the calculations on the corresponding form.

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)

Complete this form only if Item C, Page 5 is marked "yes".

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C. Use of IDEA Funds for Coordinated Early Intervening Service

1)

1. Estimated/final IDEA allocation	\$9991602.21
Line 1 X 15%:	X .15
2. Maximum amount available for Early Intervening Services:	\$1498740.33
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.	
3. Amount available for use as local funds (Item A – Use of Funds Local Effort):	\$ _____
4. Subtract Line 3 above	\$ _____
5. 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)

CEIS funds will support elementary and middle schools (grades K – 8) utilizing the three-tiered RTI approach in reading/language arts and mathematics. At risk students in general education classrooms will be identified through universal benchmark assessment. Differentiated instruction and scientifically based, targeted intervention will be used to support the instructional needs of at-risk students. Continuous progress monitoring will provide data necessary to document student progress and determine appropriate intervention. CEIS funding will be used for professional and curriculum development, computer-based intervention, and instructional supplies and materials to support instruction for at-risk students in the general education population. Shelby County Schools data and research from prior years of at-risk intervention through CEIS funds have shown a significant decrease in over-identification of special education students. We will continue to monitor progress of students for three years with anticipated continuing success in the general education population.

CEIS funds will also be used to broaden implementation of School-Wide Positive Behavior Support. Staff development will be utilized to implement Positive Behavior Support in all Shelby County Schools with the goal of lowering student suspensions and increasing graduation rates. Voluntary use of funds will be monitored by a PBS Supervisor using data on student attendance, achievement, disciplinary referrals, suspension rates, graduation rates, and length/repetition of significant school-based interventions (interim alternative setting). Pilot PBS Programs at Bon Lin Middle School, Collierville Elementary School, and Southwind High School will continue to provide PBS training to their faculty and staff. Student data will be monitored for the 2010-2011, 2011-2012, 2012-2013 school years. Additional monitoring and support will be provided for other Shelby County schools implementing School-wide Positive Behavior Supports during the next three years.

LEA: SHELBY COUNTY SCHOOLS

Projected Expenditures for Coordinated Early Intervening Services

4)

Account No*	Expenditure Account Name	FTE	Amount Budgeted
EI105	SUPERVISOR	1.00	\$ 89,376.00
EI188	TECHNOLOGY SUPPORT ANALYST	1.00	\$ 49,682.00
EI196	IN-SERVICE/STIPENDS	XXX	\$ 55,080.00
EI200	SOCIAL SECURITY	XXX	\$ 12,036.56
EI204	STATE RETIREMENT	XXX	\$ 17,435.35
EI206	LIFE INSURANCE	XXX	\$ 731.45
EI207	MEDICAL INSURANCE	XXX	\$ 13,437.00
EI212	MEDICARE	XXX	\$ 2,815.00
EI429	INSTRUCTIONAL MATERIALS	XXX	\$ 604,900.00
EI449	TEXTBOOKS	XXX	\$ 26,034.00
EI524	STAFF DEVELOPMENT	XXX	\$ 128,472.64
		Total:	1,000,000

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

NOTE: A justification page must be attached with specific information given for each line item listed above.

JUSTIFICATIONS

IDEA Funds for Coordinated Early Intervening Services

ACCOUNT NUMBER	EXPENDITURE ITEM	JUSTIFICATION
EI105	SUPERVISOR	Monitors & oversees PBS and serves as liaison between SCS and agencies designated to support school level SWPBS (school-wide Positive Behavior Support). Monitors documentation of student discipline at school sites, collects data for documentation in use of funds and for school level intervention programs. Provides technical assistance and analyzes school data pertaining to student achievement and PBS.
EI188	TECH SUPPORT ANALYST	Provides technical and clerical training support for documentation of student attendance and discipline data entries assuring compliance with state and local data reporting procedures.
EI196	IN SERVICE/STIPEND	Provides stipends for professional development for elementary, middle, and high school teachers and staff in RTI (Response to Intervention) and SWPBS (School Wide Positive Behavior Supports) Provides stipends for teacher teams to develop scaffolded curriculum correlations to state core curriculum standards
EI200 EI204 EI206 EI207 EI212	SOCIAL SECURITY STATE RETIREMENT LIFE INSURANCE MEDICAL INS. MEDICARE	Fringe benefits for above positions. Fringe benefits for above positions Fringe benefits for above positions Fringe benefits for above positions Fringe benefits for above positions
EI429	INSTRUCTIONAL MATERIALS	Provide computer-based intervention programs for Elementary and Middle School Reading and K-8 Math. Provide SWPBS (School Wide Positive Behavior Support) materials and supplies for schools
EI449	TEXTBOOKS	Provide supplemental textbooks for use in reading and math intervention. Provide textbooks to administrators, teachers, and staff to support use of Positive Behavior Supports School wide
EI524	STAFF DEVELOPMENT	Provide professional development opportunities for administrators, teachers, and staff necessary for effective implementation of RTI (Response to Intervention) and SWPBS (School Wide Positive Behavior Supports)

*Must use regular education account codes only.

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	PRESCHOOL GRANT	*FTE Positions
116	Teachers	18,712,950.00	345.00	1,129,945.00	18.00	51,000.00	1.00
117	Career Ladder Program	125,000.00	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts	72,500.00	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers	180,010.00	3.00	62,775.00	1.00		
162	Clerical Personnel						
163	Educational Assistants	4,049,074.00	182.00	3,197,700.00	150.00	62,424.00	3.00
171	Speech Pathologist	1,789,225.00	30.00				
189	Other Salaries & Wages						
195	Certified Substitute Teachers	50,000.00		25,000.00			
198	Non-Certified Substitute Teachers	275,000.00		10,000.00			
201	Social Security	1,565,733.00	XXXXXXXX	274,376.00	XXXXXXXX	7,032.00	XXXXXXXX
204	State Retirement	2,245,139.00	XXXXXXXX	391,840.00	XXXXXXXX	10,096.00	XXXXXXXX
206	Life Insurance	130,086.00	XXXXXXXX	23,094.00	XXXXXXXX	597.00	XXXXXXXX
207	Medical Insurance	2,435,367.00	XXXXXXXX	760,500.00	XXXXXXXX	18,000.00	XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare	366,179.00	XXXXXXXX	63,661.00	XXXXXXXX	1,645.00	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems	250,000.00	XXXXXXXX	5,000.00	XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies	350,000.00	XXXXXXXX	76,683.27	XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX	5,000.00	XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services - Equipment	10,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services	100,000.00	XXXXXXXX	20,000.00	XXXXXXXX		XXXXXXXX
429	Instructional Supplies & Materials	651,850.00	XXXXXXXX	15,149.61	XXXXXXXX	6,922.65	XXXXXXXX
449	Textbooks	250,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX	15,000.00	XXXXXXXX		XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges		XXXXXXXX	500.00	XXXXXXXX		XXXXXXXX
725	Special Education Equipment	75,000.00	XXXXXXXX	50,000.00	XXXXXXXX		XXXXXXXX
71200	TOTAL EXPENDITURES	33,683,113.00	XXXXXXXX	6,126,223.88	XXXXXXXX	157,716.65	XXXXXXXX

7

Special Education Expenses Only

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

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

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

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

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

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

EDGAR Sect 80.20 (a) (2)

(Subpart C (b) (4))

C. FINANCIAL INFORMATION (Continued)

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

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72120	SUPPORT SERVICES (72000) STUDENTS (72100) HEALTH SERVICES (72120)						
131	Medical Personnel						
189	Other Salaries & Wages						
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		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		XXXXXXXX	800,000.00	XXXXXXXX		XXXXXXXX
413	Drugs & Medical Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
735	Health Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72120	TOTAL EXPENDITURES	0.00	XXXXXXXX	800,000.00	XXXXXXXX	0.00	XXXXXXXX

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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	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director	821,280.00	9.00				
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
124	Psychological Personnel	1,147,385.00	16.00	70,000.00	1.00		
127	Career Ladder Extended Contracts	7,000.00	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
135	Assessment Personnel						
161	Secretary(s)	305,858.00	8.00				
162	Clerical Personnel	1,476,593.00	51.00				
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages	2,919,205.00	72.00	106,080.00	2.00		
196	In-Service Training	25,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
201	Social Security	415,544.00	XXXXXXXX	10,917.00	XXXXXXXX		XXXXXXXX
204	State Retirement	593,798.00	XXXXXXXX	15,648.00	XXXXXXXX		XXXXXXXX
206	Life Insurance	35,086.00	XXXXXXXX	926.00	XXXXXXXX		XXXXXXXX
207	Medical Insurance	676,641.00	XXXXXXXX	33,657.00	XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare	97,184.00	XXXXXXXX	2,553.00	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
308	Consultants	10,000.00	XXXXXXXX	5,000.00	XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXXX	3,000.00	XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel	100,000.00	XXXXXXXX	5,000.00	XXXXXXXX		XXXXXXXX
399	Other Contracted Services	10,000.00	XXXXXXXX	25,000.00	XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials	85,000.00	XXXXXXXX	15,000.00	XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development	65,000.00	XXXXXXXX	15,000.00	XXXXXXXX		XXXXXXXX
599	Other Charges	10,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
790	Other Equipment		XXXXXXXX	10,000.00	XXXXXXXX		XXXXXXXX
72220	TOTAL EXPENDITURES	8,800,574.00	XXXXXXXX	317,781.00	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.

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	PRESCHOOL GRANT	*FTE Positions
72710	SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710)						
105	Supervisor/Director						
142	Mechanic(s)						
146	Bus Drivers			906,500.00	51.00		
162	Clerical Personnel						
189	Other Salaries & Wages						
196	In-Service Training						
201	Social Security		XXXXXXXX	56,203.00	XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX	79,591.00	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX	4,768.00	XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX	225,777.00	XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX	13,144.00	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts with Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts with Private Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
313	Contracts with Parents		XXXXXXXX		XXXXXXXX		XXXXXXXX
314	Contracts with Public Carriers		XXXXXXXX		XXXXXXXX		XXXXXXXX
315	Contracts with Vehicle Owners		XXXXXXXX		XXXXXXXX		XXXXXXXX
329	Laundry Service		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
338	Maintenance & Repair Service -Vehicles		XXXXXXXX		XXXXXXXX		XXXXXXXX
340	Medical & Dental Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
351	Rentals		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
412	Diesel Fuel		XXXXXXXX		XXXXXXXX		XXXXXXXX
418	Equipment & Machinery Parts		XXXXXXXX		XXXXXXXX		XXXXXXXX
424	Garage Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
425	Gasoline		XXXXXXXX		XXXXXXXX		XXXXXXXX
433	Lubricants		XXXXXXXX		XXXXXXXX		XXXXXXXX
450	Tires & Tubes		XXXXXXXX		XXXXXXXX		XXXXXXXX
453	Vehicle Parts		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX		XXXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
729	Transportation Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72710	TOTAL EXPENDITURES	0.00	XXXXXXXX	1,285,983.00	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.

C. FINANCIAL INFORMATION (continued)

3. Estimated Expenditure Summary
Education for Students with Disabilities

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools			
71200	Special Education Program	33,683,113.00	6,126,223.88	157,716.65
72120	Health Services		800,000.00	
72130	Other Student Support			
72215	Alternative Instruction Program			
72220	Special Education Program Staff	8,800,574.00	317,781.00	
72410	Office of Principal			
72710	Transportation		1,285,983.00	
99100-504	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	461,614.33	8,595.55
99100-504	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort		XXXXXXXX	XXXXXXXX
	B. School Wide	XXXXXXXX	0.00	XXXXXXXX
	C. Early Intervening Services	XXXXXXXX	1,000,000.00	XXXXXXXX
TOTAL EXPENDITURES		42,483,687.00	9,991,602.21	166,312.20

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*Indirect Cost Rate: 5.45% (List indirect cost rate approved for FY '11)

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: SHELBY COUNTY SCHOOLS

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
X	116	Teachers	To pay for teachers working with SE students	
X	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)		
X	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
X	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefit for above salaries	
X	204	State Retirement	Fringe benefit for above salaries	
X	206	Life Insurance	Fringe benefit for above salaries	
X	207	Medical Insurance	Fringe benefit for above salaries	
	208	Dental Insurance	Fringe benefit for above salaries	
	210	Unemployment compensation	Fringe benefit for above salaries	
X	212	Employer Medicare	Fringe benefit for above salaries	
	299	Other Fringe Benefits (Specify)		
	310	Contracts with other Public Agencies	Contract with:	For:
X	311	Contracts with other School Systems	Contract with: Memphis City Schools	For: Hearing Impaired
X	312	Contracts with Private Agencies	Contract with: MOSD Audiology	For: Hearing Impaired - Audiologist
X	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	356	Tuition	To pay tuition for SE students unable to afford it	
	369	Contracts for Substitute Teachers - Certified	To pay actual contracts for certified SE substitute teachers	
	370	Contracts for Substitute Teachers – Non-Certified	To pay actual contracts for non-certified SE substitute teachers	
X	399	Other Contracted Services (Specify)	Supplemental Speech, Vision, Hearing Services	
X	429	Instructional Supplies & Materials (Specify)	Vision/Hearing materials, OT/PT instructional materials, mobility materials, Thinklink instructional and assessment materials	
	449	Textbooks (Specify)		
X	499	Other Supplies & Materials (Specify)	Psych protocols, testing assessment materials, speech materials, vision/hearing materials, homebound materials, project REACH instructional materials	
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
X	599	Other Charges (Specify)	Professional memberships for SE personnel: Examples-CEC, NAGC, ASCD	
X	725	Special Education Equipment *	Computers, printers, storage and display items; supplemental assistive technology, cameras	

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

LEA: SHELBY COUNTY SCHOOLS

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
X	399	Other Contracted Services (Specify)	Healthcare services for medical fragile students who need add'l attention - Nursing
	413	Drugs & Medical Supplies (Specify)	
	499	Other Supplies & Materials (Specify)	
	524	In-Service/Staff Development (Specify)	
	599	Other Charges (Specify)	
	735	Health Equipment (Specify)	

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

LEA: SHELBY COUNTY SCHOOLS

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
X	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	
X	189	Other Salaries and Wages (Specify)	To pay for Accountant and OT/PT	
	196	In-Service Training	Pay for training of SE support staff	
X	201	Social Security	Fringe benefit for above personnel	
X	204	State Retirement	Fringe benefit for above personnel	
X	206	Life Insurance	Fringe benefit for above personnel	
X	207	Medical Insurance	Fringe benefit for above personnel	
	208	Dental Insurance	Fringe benefit for above personnel	
	210	Unemployment Compensation	Fringe benefit for above personnel	
X	212	Employer Medicare	Fringe benefit for above personnel	
	299	Other Fringe Benefits (Specify)		
	307	Communication	SE communication costs	
X	308	Consultants	To pay consultants	For:Classroom intervention related to 3-tiered reading/math, Autism, speech/language
	330	Operating Lease Payments (Specify)		
X	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	348	Postal Charges	To pay for postal charges for SE programs	
X	355	Travel	Travel for SE support Staff	For:Mileage reimbursement:Specialist, Psychologists, Vision, Hearing, SRT, consulting teachers
X	399	Other Contracted Services (Specify)	Communication devices for personnel – pagers, phones	
X	499	Other Supplies & Materials (Specify)	Achievement test kits, protocols, psych assessment	
X	524	In-Services/Staff Development (Specify)	Professional development for staff and teachers	
	599	Other Charges (Specify)		
X	790	Other Equipment (Specify)	Assistive technology; vision/hearing devices, computer, printer/scanner for visually impaired	

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

LEA: SHELBY COUNTY SCHOOLS

Transportation

	Acct. No. 72710	Description	Justification
	105	Supervisor/Director (Specify)	
	142	Mechanic(s)	
X	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
X	201	Social Security	Fringe benefit for approved personnel above
X	204	State Retirement	Fringe benefit for approved personnel above
X	206	Life Insurance	Fringe benefit for approved personnel above
X	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
X	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	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: SHELBY COUNTY SCHOOLS

PRESCHOOL GRANT

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
X	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
	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	
	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)		
X	429	Instructional Supplies & Materials (Specify)	To purchase supplemental reading/math materials for classroom	
	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)		

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

a. Expenditures for 2007-2008

1. Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2007-2008)	<u>\$36,439,188.47</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008)	<u>9386</u>
3. Per pupil expenditures 2007-2008 Divide a (1) by a (2)	<u>\$ 3882.29</u>

b. Expenditures for 2008-2009

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2008 - 2009)	<u>\$41,166,762.30</u>
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2008-2009)	<u>9,636</u>
3. Per pupil expenditures 2008-2009 Divide b (1) by b (2)	<u>\$ 4,272.18</u>

c. Expenditures for 2009-2010 *

1. Actual or projected (Circle one) amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2009 - 2010)	<u>\$41,630,887.00</u>	<p align="center"><i>DOE USE ONLY</i></p> <hr/> <p align="center">\$</p> <hr/> <p align="center">\$</p> <hr/>
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2009-2010)	<u>8057</u>	
3. Per pupil actual or projected expenditures 2009-2010 Divide c (1) by c (2)	<u>\$ 5,167.05</u>	
4. System's total net enrollment (All Students)	<u>47,799</u>	
Percentage of S.E. Students (Divide c.2 by c.4)	<u>17%</u>	

d. Projected Expenditures for 2010-2011

(Page 14, Total Expenditures General Purpose Funds) \$42,483,687.00

*** 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.**