



LEA

PHIL BREDESEN
GOVERNOR

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

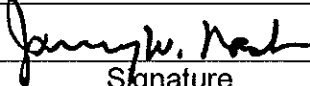
TIMOTHY K. WEBB, Ed.D.
COMMISSIONER

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

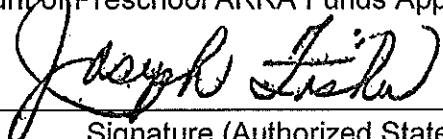
Tennessee Code Annotated §49-10-302
Public Law 94-142, as amended
Public Law 105-17, as amended
Public Law 108-446

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MANAGEMENT SERVICES

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information		April 15, 2009 – September 30, 2010	
School System:	Hickman County Schools	No. 410	
Director of Schools:	Jerry Nash, Ph. D.		
			17 June 2009
	Signature		Date
E-Mail Address:			
Name of Program Contact Person:	Jean (Gregory) Thompson, Director of Special Programs		
E-Mail Address:	gregoryj@hickman.k12tn.net		
Address:	115 Murphree Avenue	Telephone No.:	(931) 729-3391 Ext. 2
	Centerville, TN 37033		

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B ARRA Funds Approved:	\$ 874,867.08	Permissive Use of Funds Requested for:		
Amount of Preschool ARRA Funds Approved:	\$ 16,459.48	A	B	C
				
	Signature (Authorized State Department of Education Official)			8-21-09
				Date

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

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

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS (ARRA)

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

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

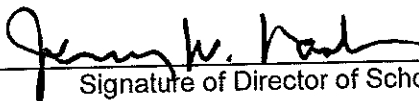
1. Special Education and Related Services will be provided in compliance with the established Tennessee Rules, Regulations & Minimum Standards.
2. The LEA, in providing for the education of children with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent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

LEA: Hickman County Schools

- m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)
3. The LEA shall provide the SEA with information necessary to enable the SEA to carry out its duties under this part, including, with respect to Sections 612(a)(15) and 612 (a)(16), information relating to the performance of children with disabilities participating in programs carried out under this part. 613(a)(7)
 4. The LEA shall make available to parents of children with disabilities and to the general public all documents relating to the eligibility of such agency under this part. 613(a)(8)
 5. The LEA shall cooperate under section 1308 of the Elementary and Secondary Education Act of 1965 to ensure the linkage of records pertaining to migratory children with disabilities for the purpose of electronically exchanging, among the States, health and educational information regarding such children. 613(a)(9)
 6. Subject to section 613(b)(3), the LEA application submitted to the SDE shall remain in effect until the LEA submits to the SDE such modifications as the LEA determines necessary. 613(b)(2)
 7. Ensure that all requirements under §613(a)(5) regarding treatment of Charter Schools and their students are being carried out in a manner consistent with the statute.
 8. Children with disabilities served with IDEA funds shall be counted in the same manner as children without disabilities to supplement the academic program funds earned and paid from the Basic Education Program. TRR&MS 0520-1-9-.03 (3)(a)
 9. Funds provided under IDEA will be used to pay the excess cost of providing special education and related services to children with disabilities; shall be used to supplement the State, Local and other Federal funds and not to supplant such funds; and shall not be used, except as provided in §613(a)(2)(B)-(C) to reduce the level of expenditures. §613(a)(2)(A) and §612(a)(17), TRR&MS 0520-1-9-03(2)(k)(4)
 10. According to Rule 0520-1-9-14(6)(a), procedures for providing an independent education evaluation (IEE) upon parental request have been submitted and approved to the Department of Education. Any future revision to the IEE procedure will be submitted to the Department for approval.
 11. According to TCA 9-1-104 (a) & (b) *Maximum class size*, our LEA case load and class size standards have been submitted and approved by the Department. There have been no changes since the original submission. (The State will review LEA caseload and class size standards for compliance.) Any future LEA updates or revisions will be submitted to the Division of Special Education for approval and for reference purposes.
 12. Children with disabilities served with IDEA funds have at least the same average amount spent on them, from sources other than Part B, as do the children in the school system taken as a whole. TRR&MS 0520-1-9-.03 (3)(a)(b)

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

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


Signature of Director of Schools

17 June 2009
Date

C. FINANCIAL INFORMATION FOR ARRA FUNDS

1. PERMISSIVE USE OF FUNDS

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

Yes No

- A. Adjustment to Local Effort in Certain Fiscal Years.** IDEA 04 allows a LEA to reduce state and local maintenance of effort by up to 50% of the increase in IDEA funds from the previous year if those funds are used to provide activities authorized under ESEA. If the LEA wishes to reduce MOE, it must use the attached form to calculate the maximum amount available for this purpose (Page 3A) and indicate how these funds will be used (Page 3A(1)).

There are limitations to this adjustment. If the LEA is also electing to take funds under Coordinated Early Intervening Services, this reduces the amount of funds available for the reduction of MOE. Also, any LEA identified as not meeting requirements in the State's APR, is prohibited by law from reducing its maintenance of effort figures.

Yes No

- B. Permissive Use of IDEA funds for Schoolwide Program.** IDEA allows a LEA to use funds to carry out a schoolwide program under Section 1114 of ESEA. If an applicant utilizes these funds, you will report the designated amount for each school and ensure that excess cost and service requirements are met. *(Use form on Page 3B)*

Yes No

- C. Permissive Use of IDEA funds for Coordinated Early Intervening Services.** IDEA allows a LEA to use up to 15% of funds, in combination with other amounts (other than education funds), to develop and implement Coordinated Early Intervening Services, which may include interagency financing structures, for students in kindergarten through grade 12 (with particular emphasis on students in kindergarten through grade 3) who have **not been identified** as needing special education or related services but who need additional academic and behavioral **support to succeed in a general education environment.** *(Use form on Page 3C)*

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

If an applicant utilizes these funds, you must show the calculations on the corresponding form.

C. FINANCIAL INFORMATION FOR ARRA FUNDS

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM (71200)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
116	Teachers			173,000	5		
117	Career Ladder Program		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
127	Career Ladder Extended Contracts		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
128	Homebound Teachers		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
162	Clerical Personnel						
163	Educational Assistants						
171	Speech Pathologist					1271048	1.0
189	Other Salaries & Wages (Specify)			11,193	0.5		
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers						
201	Social Security		XXXXXX	26,775	XXXXXX	972	XXXXXX
204	State Retirement		XXXXXX	22,470	XXXXXX	1018	XXXXXX
206	Life Insurance		XXXXXX		XXXXXX		XXXXXX
207	Medical Insurance		XXXXXX	62,073	XXXXXX	1500	XXXXXX
208	Dental Insurance		XXXXXX		XXXXXX		XXXXXX
210	Unemployment Compensation		XXXXXX	220	XXXXXX		XXXXXX
212	Employer Medicare		XXXXXX		XXXXXX		XXXXXX
299	Other Fringe Benefits (Specify)		XXXXXX		XXXXXX		XXXXXX
310	Contracts With Other Public Agencies		XXXXXX	9000	XXXXXX		XXXXXX
311	Contracts With Other School Systems		XXXXXX		XXXXXX		XXXXXX
312	Contracts With Private Agencies		XXXXXX		XXXXXX		XXXXXX
322	Evaluation & Testing		XXXXXX		XXXXXX		XXXXXX
330	Operating Lease Payments		XXXXXX		XXXXXX		XXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXX		XXXXXX		XXXXXX
356	Tuition		XXXXXX		XXXXXX		XXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXX		XXXXXX		XXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXX		XXXXXX		XXXXXX
399	Other Contracted Services (Specify)		XXXXXX		XXXXXX		XXXXXX
429	Instructional Supplies & Materials		XXXXXX	10,000.00	XXXXXX		XXXXXX
449	Textbooks		XXXXXX		XXXXXX		XXXXXX
499	Other Supplies & Materials (Specify)		XXXXXX	175,000	XXXXXX		XXXXXX
535	Fee Waivers		XXXXXX		XXXXXX		XXXXXX
599	Other Charges (Specify)		XXXXXX		XXXXXX		XXXXXX
725	Special Education Equipment		XXXXXX	19,936.00	XXXXXX		XXXXXX
71200	TOTAL EXPENDITURES	0	XXXXXX	511667.00	XXXXXX	16200.00	XXXXXX

Special Education Expenses Only

FTE Positions: Full time equivalency - use two decimals.

Line item substitutions or additions shall NOT be made.

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

ROUND TO NEAREST DOLLAR

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 FOR ARRA FUNDS (Continued)

2. Estimated Expenditures
Education for Students with Disabilities

ACCOUNT NO.	EXPENDITURES	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	PRE-SCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000)						
	INSTRUCTIONAL STAFF (72200)						
	SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
117	Career Ladder Program		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
124	Psychological Personnel		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
127	Career Ladder Extended Contracts		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
135	Assessment Personnel		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
161	Secretary(s)						
162	Clerical Personnel						
171	Speech Pathologist (Supervisory)			30.000	1		
189	Other Salaries & Wages: Transitions Coordinator			52.370	0.6		
196	In-Service Training		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
201	Social Security		XXXXXXXXXX	6.301	XXXXXXXXXX		XXXXXXXXXX
204	State Retirement		XXXXXXXXXX	3.666	XXXXXXXXXX		XXXXXXXXXX
206	Life Insurance		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
207	Medical Insurance		XXXXXXXXXX	3.000	XXXXXXXXXX		XXXXXXXXXX
208	Dental Insurance		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
210	Unemployment Compensation		XXXXXXXXXX	1.00	XXXXXXXXXX		XXXXXXXXXX
212	Employer Medicare		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
299	Other Fringe Benefits (Specify)		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
307	Communication		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
308	Consultants		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
330	Operating Lease Payments		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
336	Maintenance & Repair Services - Equipment		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
348	Postal Charges		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
355	Travel		XXXXXXXXXX	10.000	XXXXXXXXXX		XXXXXXXXXX
399	Other Contracted Services (Specify)		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
499	Other Supplies & Materials: Assistive Technology Materials		XXXXXXXXXX	10.000	XXXXXXXXXX		XXXXXXXXXX
524	In-Service/Staff Development		XXXXXXXXXX	3.000	XXXXXXXXXX		XXXXXXXXXX
599	Other Charges (Specify)		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
790	Other Equipment (Specify)		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
72220	TOTAL EXPENDITURES		0	118.437	XXXXXXXXXX	0	XXXXXXXXXX

Special Education Expenses Only

*FTE Positions: Full time equivalency – use two decimals.
Line item substitutions or additions shall NOT be made.

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

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION FOR ARRA FUNDS (Continued)

2. Estimated Expenditures for Education for Students with Disabilities

72710	SUPPORT SERVICES (72000)								
	STUDENT TRANSPORTATION (72700)								
	TRANSPORTATION (72710)								
105	Supervisor/Director								
142	Mechanic(s)								
146	Bus Drivers								
162	Clerical Personnel								
189	Other Salaries & Wages (Specify)								
196	In-Service Training								
201	Social Security								
204	State Retirement								
206	Life Insurance								
207	Medical Insurance								
208	Dental Insurance								
210	Unemployment Compensation								
212	Employer Medicare								
299	Other Fringe Benefits (Specify)								
307	Communication								
311	Contracts with Other School Systems								
312	Contracts with Private Agencies								
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 -								
340	Medical & Dental Services								
348	Postal Charges								
351	Rentals								
355	Travel								
399	Other Contracted Services (Specify)								
412	Diesel Fuel								
418	Equipment & Machinery Parts								
424	Garage Supplies								
425	Gasoline								
433	Lubricants								
450	Tires & Tubes								
453	Vehicle Parts								
499	Other Supplies & Materials (Specify)								
511	Vehicle & Equipment Insurance								
524	In-Service/Staff Development								
599	Other Charges (Specify)								
701	Administration Equipment								
729	Transportation Equipment								
72710	TOTAL EXPENDITURES								

*FTE Positions: Full time equivalency - use two decimals

Line item substitutions or additions shall NOT be made.

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

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION FOR ARRA FUNDS (Continued)

3. Estimated Expenditure Summary
Education for Students with Disabilities

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools	XXXXXXXX		
71200	Special Education Program	XXXXXXXX	511,667.08	16,200.48
72120	Health Services	XXXXXXXX		
72130	Other Student Support	XXXXXXXX		
72215	Alternative Instruction Program	XXXXXXXX		
72220	Special Education Program Staff	XXXXXXXX	118,437	
72410	Office of Principal	XXXXXXXX		
72710	Transportation	XXXXXXXX	235,000	
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	9,763	259
99100-590	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort		XXXXXXXX	XXXXXXXX
	B. School Wide	XXXXXXXX		XXXXXXXX
	C. Early Intervening Services	XXXXXXXX		XXXXXXXX
TOTAL EXPENDITURES		0	874867.08	16459.48

Indirect Cost Rate: 1.60%

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

GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C

IDE PART B

LEA: Hickman County Schools

Special Education Instruction Program

Acct. No. 71200	Description	Justification
✓ 116	Teachers	To provide intensive interventions to students with Autism and other high-incidence disabilities
128	Homebound Teachers	
162	Clerical Personnel	
163	Educational Assistants	
171	Speech Pathologist	
✓ 189	Other Salaries & Wages (Specify)	To provide extended learning opportunities (before/after school remediation)
195	Certified Substitute Teachers	
198	Non-Certified Substitute Teachers	
✓ 201	Social Security	Fringe benefits for above salaries
✓ 204	State Retirement	Fringe benefits for above salaries
206	Life Insurance	
✓ 207	Medical Insurance	Fringe benefits for above salaries
208	Dental Insurance	
✓ 210	Unemployment compensation	Fringe benefits for above salaries
212	Employer Medicare	
299	Other Fringe Benefits (Specify)	
✓ 310	Contracts with other Public Agencies	To pay requested amount to TRC (Rehabilitation Center in Columbia)
311	Contracts with other School Systems	
312	Contracts with Private Agencies	
322	Evaluation & Testing	Purchase assessments for SWD services
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services-Equipment	
356	Tuition	
369	Contracts for Substitute Teachers - Certified	
370	Contracts for Substitute Teachers - Non-Certified	
399	Other Contracted Services (Specify)	
✓ 429	Instructional Supplies & Materials	Purchase of assessments to improve evaluation services to SWD
449	Textbooks	
499	Other Supplies & Materials (Specify)	Carryover for next yr
535	Fee Waivers	
599	Other Charges (Specify)	
✓ 725	Special Education Equipment *	Purchase of 10 Touch Screen Computers/1 Notebook Computer

C. FINANCIAL INFORMATION FOR ARRA FUNDS
 5. Estimated Expense Future Justification Page
 IDE, PART B

LEA: Hickman County Schools

Support Services/Special Education Program

Acct. No. 72220	Description	Justification
105	Supervisor/Director	
124	Psychological Personnel	
135	Assessment Personnel	
161	Secretary(s)	
✓ 162	Clerical Personnel	Pay salary for additional clerical staff in Special Programs Office
171	Speech Pathologist (Supervisory)	
✓ 189	Other Salaries and Wages (Specify)	Pay salary for Transition Coordinator to serve high school students
196	In-Service Training	
✓ 201	Social Security	Fringe benefits associated with above salaries
✓ 204	State Retirement	Fringe benefits associated with above salaries
206	Life Insurance	
✓ 207	Medical Insurance	Fringe benefits associated with above salaries
208	Dental Insurance	
✓ 210	Unemployment Compensation	Fringe benefits associated with above salaries
212	Employer Medicare	
299	Other Fringe Benefits (Specify)	
307	Communication	
308	Consultants	
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services-Equipment	
348	Postal Charges	
✓ 355	Travel	Travel costs associated with transitions training; professional development
399	Other Contracted Services (Specify)	
✓ 499	Other Supplies & Materials (Specify)	Purchase of assistive technology materials for identified students
✓ 524	In-Services/Staff Development	Provide training for paraprofessionals working with SWD
599	Other Charges (Specify)	
790	Other Equipment (Specify)	

C. FINANCIAL INFORMATION FOR ARRA FUNDS
 5. Estimated Expense Future Justification Page
 IDE, PART B

LEA: Hickman County Schools

Transportation	Acct. No.	Description	Justification
	72710		
	105	Supervisor/Director (Specify)	
	142	Mechanic(s)	
	146	Bus Drivers	
	162	Clerical Personnel	
	189	Other Salaries & Wages (Specify)	
	196	In-Service Training	
	201	Social Security	
	204	State Retirement	
	206	Life Insurance	
	207	Medical Insurance	
	208	Dental Insurance	
	210	Unemployment Compensation	
	212	Employer Medicare	
	299	Other Fringe Benefits (Specify)	
	307	Communication	
	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	
	340	Medical and Dental Services	
	348	Postal Charges	
	351	Rentals	
	355	Travel	
	399	Other Contracted Services (Specify)	
	412	Diesel Fuel	
	418	Equipment and Machinery Parts	
	424	Garage Supplies	
	425	Gasoline	
	433	Lubricants	
	450	Tires and Tubes	
	453	Vehicle Parts	
	499	Other Supplies & Materials (Specify)	
	511	Vehicle & Equipment Insurance	
	524	In-Service/Staff Development	
	599	Other Charges (Specify)	
	701	Administration Equipment	
√	729	Transportation Equipment	Purchase of two vans and two buses (See Equipment Page)

LEA: Hickman County Schools

PRESCHOOL GRANT

Special Education Instruction Program

Acct. No. 71200	Description	Justification
116	Teachers	
128	Homebound Teachers	
162	Clerical Personnel	
✓ 163	Educational Assistants	Salary for additional assistant for preschool classroom
171	Speech Pathologist	
189	Other Salaries & Wages (Specify)	
195	Certified Substitute Teachers	
198	Non-Certified Substitute Teachers	
✓ 201	Social Security	Fringe benefits associated with above salary
✓ 204	State Retirement	Fringe benefits associated with above salary
206	Life Insurance	
✓ 207	Medical Insurance	Fringe benefits associated with above salary
208	Dental Insurance	
210	Unemployment compensation	
212	Employer Medicare	
299	Other Fringe Benefits (Specify)	
310	Contracts with other Public Agencies	
311	Contracts with other School Systems	
312	Contracts with Private Agencies	
322	Evaluation & Testing	
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services-Equipment	
356	Tuition	
369	Contracts for Substitute Teachers - Certified	
370	Contracts for Substitute Teachers - Non-Certified	
399	Other Contracted Services (Specify)	
429	Instructional Supplies & Materials	
449	Textbooks	
499	Other Supplies & Materials (Specify)	
535	Fee Waivers	
599	Other Charges (Specify)	
725	Special Education Equipment *	

Calculation of
Indirect Cost (Restricted Rate)

$$\frac{874,867}{\text{Total IDEA Allocation}} - \frac{254,936}{\text{Any Equipment and/or permissive use of funds}} = \frac{619,931}{\text{Adjusted Allocation}} \times \frac{1.00}{1.0160} \times \frac{1.60}{\text{Ind. Cost \%}} = \frac{9763}{\text{Max. Indirect Cost}}$$

$$\frac{16,459}{\text{Total PS Allocation}} - \frac{\text{---}}{\text{Any Equipment and/or permissive use of funds}} = \frac{16,459}{\text{Adjusted Allocation}} \times \frac{1.00}{1.0160} \times \frac{1.60}{\text{Inc. Cost \%}} = \frac{259}{\text{Max. Indirect Cost}}$$

SAMPLE:

System: Tennessee City Schools
Indirect Cost Rate: 1.23%

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

System: Volunteer County Schools
Indirect Cost Rate: 0.81%

$$\frac{74,152}{\text{Total PS Allocation}} - \frac{0}{\text{Equipment And/or permissive use of funds}} = \frac{74,152}{\text{Adjusted Allocation}} \times \frac{1.0081}{\text{Ind. Cost}} = \frac{73,556.19}{\text{Ind. Cost \%}} \times \frac{.81\%}{\text{Ind. Cost \%}} = \frac{595.81}{\text{Max. Ind. Cost}}$$