



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

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information		April 15, 2009 – September 30, 2010	
School System:	Greeneville City		
Director of Schools:	Dr. Lyle C. Ailshie		
	Signature	6/29/09	Date
E-Mail Address:	lyle.ailshie@gcschools.net		
Name of Program Contact Person:	James Patrick		
E-Mail Address:	patrickj@gcschools.net		
Address:	129 W. Depot St., P.O. Box 1420	Telephone No.:	423-787-8009
	Greeneville, TN 37744		

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B ARRA Funds Approved:	\$ 616,997.69	Permissive Use of Funds Requested for:		
Amount of Preschool ARRA Funds Approved:	\$ 15,513.03	A	B	C
	Signature (Authorized State Department of Education Official)	Date		

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

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

LEA: Greeneville City Schools

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: Greeneville City 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
Lyle. C. Ailshie

6/29/09
Date

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			262,451	5		
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers						
162	Clerical Personnel						
163	Educational Assistants					15,513.03	0.75
171	Speech Pathologist						
189	Other Salaries & Wages (Specify)						
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers						
201	Social Security		XXXXXXXX	16271	XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX	16850	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX	170	XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX	29107	XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX	3806	XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies		XXXXXXXX	40,000	XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
429	Instructional Supplies & Materials		XXXXXXXX	8,307	XXXXXXXX		XXXXXXXX
449	Textbooks		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
725	Special Education Equipment		XXXXXXXX	210,035.69	XXXXXXXX		XXXXXXXX
71200	TOTAL EXPENDITURES	0	XXXXXXXX	586,997.69	XXXXXXXX	15,513.03	XXXXXXXX

Special Education Expenses Only
 FTE Positions: Full time equivalency – **use two decimals**.
 Line item substitutions or additions shall **NOT** be made.
 All personnel must be verified with budget allocation. Do not put numbers in XXX blocks
ROUND TO NEAREST DOLLAR

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	PRESCHOOL GRANT	*FTE Positions
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
124	Psychological Personnel						
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
135	Assessment Personnel						
161	Secretary(s)						
162	Clerical Personnel						
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages (Specify)						
196	In-Service Training		XXXXXXXX		XXXXXXXX		XXXXXXXX
201	Social Security		XXXXXXXX		XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX		XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
307	Communication		XXXXXXXX		XXXXXXXX		XXXXXXXX
308	Consultants		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX	5,000	XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX	25,000	XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
790	Other Equipment (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
72220	TOTAL EXPENDITURES		0	30,000	XXXXXXXX	0	XXXXXXXX

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

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

ROUND TO NEAREST DOLLAR

C. FINANCIAL INFORMATION FOR ARRA FUNDS (Continued)

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

ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools	XXXXXXXX		
71200	Special Education Program	XXXXXXXX	586,997.69	15,513.03
72120	Health Services	XXXXXXXX		
72130	Other Student Support	XXXXXXXX		
72215	Alternative Instruction Program	XXXXXXXX		
72220	Special Education Program Staff	XXXXXXXX	30,000	
72410	Office of Principal	XXXXXXXX		
72710	Transportation	XXXXXXXX		
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX		
99100-590	Permissive Use of Funds:	XXXXXXXX	XXXXXXXX	XXXXXXXX
	A. Adjustment to Local Effort		XXXXXXXX	XXXXXXXX
	B. School Wide	XXXXXXXX		XXXXXXXX
	C. Early Intervening Services	XXXXXXXX		XXXXXXXX
TOTAL EXPENDITURES		0	616,997.69	15,513.03

Indirect Cost Rate: 1.03

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

GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C

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

LEA: Greeneville City Schools

Special Education Instruction Program

	Acct. No. 71200	Description	Justification
X	116	Teachers	Salaries for Special Education teachers working with special education students.
	128	Homebound Teachers	
	162	Clerical Personnel	
	163	Educational Assistants	
	171	Speech Pathologist	
	189	Other Salaries & Wages (Specify)	
	195	Certified Substitute Teachers	
	198	Non-Certified Substitute Teachers	
x	201	Social Security	Social security benefits for special education teachers
x	204	State Retirement	Retirement benefits for special education teachers
x	206	Life Insurance	Life insurance for special education teachers
x	207	Medical Insurance	Medical insurance for special education teachers
	208	Dental Insurance	
	210	Unemployment compensation	
x	212	Employer Medicare	Medicare benefits for special education teachers
	299	Other Fringe Benefits (Specify)	
	310	Contracts with other Public Agencies	
	311	Contracts with other School Systems	
X	312	Contracts with Private Agencies	Contract with Holston Home to provide special education services.
	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)	
X	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for special education classrooms such as paper,pencils, leveled readers, calculators, reading/math materials, art material and software.
	449	Textbooks	
	499	Other Supplies & Materials (Specify)	
	535	Fee Waivers	
	599	Other Charges (Specify)	
X	725	Special Education Equipment *	Technology to enhance learning of special needs students (computers, printers, hardware.

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

LEA: Greeneville City 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	
	171	Speech Pathologist (Supervisory)	
	189	Other Salaries and 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	
	308	Consultants	
	330	Operating Lease Payments (Specify)	
	336	Maintenance & Repair Services-Equipment	
	348	Postal Charges	
X	355	Travel	Travel for SE Support Staff
	399	Other Contracted Services (Specify)	
	499	Other Supplies & Materials (Specify)	
X	524	In-Services/Staff Development	Staff development for special education support staff such as: Differentiated Instruction, Language Disabilities, Autism, Processing Disorders, Inclusion, Reading.
	599	Other Charges (Specify)	
	790	Other Equipment (Specify)	

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

LEA: Greeneville City Schools

PRESCHOOL GRANT

Alternative Instruction Program

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

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

LEA: Greeneville City Schools

PRESCHOOL GRANT

Special Education Instruction Program

	Acct. No. 71200	Description	Justification
	116	Teachers	
	128	Homebound Teachers	
	162	Clerical Personnel	
x	163	Educational Assistants	Salaries for Educational Assistants working with Special Ed. students
	171	Speech Pathologist	
	189	Other Salaries & Wages (Specify)	
	195	Certified Substitute Teachers	
	198	Non-Certified Substitute Teachers	
	201	Social Security	
	204	State Retirement	
	206	Life Insurance	
	207	Medical Insurance	
	208	Dental Insurance	
	210	Unemployment compensation	
	212	Employer Medicare	
	299	Other Fringe Benefits (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 *	

Revised March 2009
Comprehensive Application forARRA FUNDS
Special Education Services
Checklist

Page -Cover Page

LEA SEA

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

Comments:

Part I – Compliance Assurances for ARRA Funds

Pages 1-2 – Compliance Assurances

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

Page 3 – Permissive Use of Funds

LEA SEA

- Yes or No is checked for each item on Page 3.
- Use of Funds as Local Funds (3A) worksheet is completed if LEA is requesting this option.
- Use of Funds as Local Funds (3B) worksheet is completed if LEA is requesting this option.
- Use of Funds as Local Funds (3C) worksheet is completed if LEA is requesting this option. Justification page for budget is attached.
- Cover Page of Comprehensive Application is marked indicating Use of Funds to be utilized, if applicable

Pages 4-11 – Estimated Expenditures

LEA SEA

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

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

Page 12 – Estimated Expenditure Summary for ARRA Funds

- Name of LEA is given at top of page.
- Budgeted amounts for each account series and fund types have been transferred correctly from each corresponding budget page.
- Calculations for each fund type (Idea Part B, and Preschool) are correct.
- Total ARRA award has been budgeted correctly.
- Indirect cost has been calculated correctly. Equipment and any monies budgeted under permissive use of funds have been subtracted prior to figuring indirect costs.
- Total IDEA, Part B and Preschool ARRA amounts have been transferred to the front of the Comprehensive Application.

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

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

- There is a justification for each budgeted account number under the Part B or Preschool ARRA funds and the account code is marked.
- Account numbers and description of expenditures (complete account name) match the budget.
- Justifications are added for all account codes which say “Specify” and for any items without prewritten justifications
- All equipment costing \$100 or more but less than \$5,000 is specified on the appropriate justifications page.

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

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

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

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

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

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