



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

**LEA COMPREHENSIVE APPLICATION FOR
SPECIAL EDUCATION SERVICES**

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

TO BE COMPLETED BY LOCAL SCHOOL SYSTEM

Compliance Assurance and Statistical Information	July 1, 2010 – September 30, 2011
School System: _____	McNairy County
Director of Schools: _____	Charlie Miskelly
_____	_____
Signature	Date
E-Mail Address: _____	miskellyc@mcnairy.org
Name of Program Contact Person: _____	Dr. Sue Prather
E-Mail Address: _____	prathers@k12tn.net
Address: _____	491 High School Road Telephone No.: 731-645-6010
_____	Selmer, TN 38375

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B Funds Approved: \$ _____		Permissive Use of Funds Requested for:
Amount of Preschool Grant Funds Approved: \$ _____		A B C
_____	_____	_____
Signature (Authorized State Department of Education Official)		Date

Must be submitted to your Management Consultant no later than June 1, 2010.

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

**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			
											(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	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21	3-5	6-21
Autism	2	20	0	0	2	20	0	0	0	8	0	0	0	0
Blind	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deaf-Blindness	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deafness	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Developmental Delay	20	31	0	0	20	31	0	14	0	0	0	0	0	0
Emotional Disturbance	0	23	0	0	0	23	0	0	0	0	0	0	0	0
Hearing Impairments	0	7	0	0	0	7	0	0	0	0	0	0	0	0
Intellectually Gifted	0	55	0	0	0	55	0	0	0	0	0	0	0	0
Language Impairments	10	8	0	0	10	8	0		0	0	0	0	0	0
Mental Retardation	0	36	0	0	0	36	0	14	0	0	0	0	0	1
Multiple Disabilities	0	16	0	0	0	16	0	0	0	0	0	0	0	0
Orthopedic Impairments	1	3	0	0	1	3	0	3	0	0	0	0	0	0
Other - Functional Delay	0	41	0	0	0	41	0	4	0	0	0	0	0	0
Other - Health Impairments	2	65	0	0	2	65	2	10	0	0	0	0	0	0
Specific Learning Disabilities	0	148	0	0	0	148	0	0	0	0	0	0	0	0
Speech Impairment	64	136	0	0	64	136	0	2	0	3	0	0	0	3
Traumatic Brain Injury	0	6	0	0	0	6	0	1	0	0	0	0	0	0
Visual Impairments	1	2	0	0	1	2	1	0	0	0	0	0	0	0
TOTAL	100	597	0	0	100	597	3	48	0	11	0	0	0	4

Grand Total **697**

** 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.

LEA: McNairy County

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
13	61	4		3		11	9			101

*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
86	209	135	47	38	10	47	25		2	599

*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. 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	1,102,352.76	23.00				
117	Career Ladder Program	20,083.00	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers						
162	Clerical Personnel						
163	Educational Assistants	178,500.00	10.00	564,641.88	50.00	22,079.10	2.00
171	Speech Pathologist			15,000.00	0.50		
189	Other Salaries & Wages						
195	Certified Substitute Teachers	5,000.00					
198	Non-Certified Substitute Teachers	16,000.00					
201	Social Security	80,646.30	XXXXXXXX	35,438.18	XXXXXXXX	1,729.09	XXXXXXXX
204	State Retirement	78,846.00	XXXXXXXX	24,692.19	XXXXXXXX	953.78	XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance	276,576.06	XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance	6,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation	1,224.00	XXXXXXXX	1,885.93	XXXXXXXX	73.13	XXXXXXXX
212	Employer Medicare	18,860.82	XXXXXXXX	8,288.41	XXXXXXXX	320.33	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX		XXXXXXXX		XXXXXXXX
310	Contracts With Other Public Agencies	15,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
312	Contracts With Private Agencies	20,000.00	XXXXXXXX	110,000.00	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-Certified		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services	6,000.00	XXXXXXXX	5,000.00	XXXXXXXX		XXXXXXXX
429	Instructional Supplies & Materials	8,000.00	XXXXXXXX	21,254.73	XXXXXXXX	3,067.95	XXXXXXXX
449	Textbooks		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX		XXXXXXXX		XXXXXXXX
535	Fee Waivers		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges	1,000.00	XXXXXXXX	3,000.00	XXXXXXXX		XXXXXXXX
725	Special Education Equipment		XXXXXXXX	5,058.00	XXXXXXXX		XXXXXXXX
71200	TOTAL EXPENDITURES	1,834,088.94	XXXXXXXX	794,259.32	XXXXXXXX	28,223.38	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
72220	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM STAFF (72220)						
105	Supervisor/Director	68,482.80	1.00				
117	Career Ladder Program	2,000.00	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
124	Psychological Personnel	30,600.00	0.50				
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
135	Assessment Personnel	48,290.88	1.00				
161	Secretary(s)	21,894.10	1.00				
162	Clerical Personnel						
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages						
196	In-Service Training		XXXXXXXX		XXXXXXXX		XXXXXXXX
201	Social Security	8,685.30	XXXXXXXX		XXXXXXXX		XXXXXXXX
204	State Retirement	8,547.60	XXXXXXXX		XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance	13,044.78	XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation	153.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
212	Employer Medicare	2,030.82	XXXXXXXX		XXXXXXXX		XXXXXXXX
299	Other Fringe Benefits		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	15,000.00	XXXXXXXX	20,000.00	XXXXXXXX		XXXXXXXX
399	Other Contracted Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX	5,000.00	XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX	5,000.00	XXXXXXXX		XXXXXXXX
599	Other Charges	20,000.00	XXXXXXXX		XXXXXXXX		XXXXXXXX
790	Other Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72220	TOTAL EXPENDITURES	238,729.28	XXXXXXXX	30,000.00	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	70,102.52	5.00	25,685.11	2.00		
162	Clerical Personnel						
189	Other Salaries & Wages						
196	In-Service Training						
201	Social Security	4,037.16	XXXXXXXX	1,595.47	XXXXXXXX		XXXXXXXX
204	State Retirement	2,813.16	XXXXXXXX	1,284.41	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation	215.22	XXXXXXXX	372.86	XXXXXXXX		XXXXXXXX
212	Employer Medicare	944.52	XXXXXXXX	302.82	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	78,112.58	XXXXXXXX	29,240.67	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	1,834,088.94	794,259.32	28,223.38
72120	Health Services			
72130	Other Student Support			
72215	Alternative Instruction Program			
72220	Special Education Program Staff	238,729.28	30,000.00	
72410	Office of Principal			
72710	Transportation	78,112.58	29,240.67	
99100-504	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	9,841.92	327.39
99100-504	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		2,150,930.80	863,341.91	28,550.77

14

*Indirect Cost Rate: 1.16% (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: McNairy County

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
	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	
x	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	
	206	Life Insurance	Fringe benefit for above salaries	
	207	Medical Insurance	Fringe benefit for above salaries	
	208	Dental Insurance	Fringe benefit for above salaries	
x	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:
x	312	Contracts with Private Agencies	Contract with: Pediatric Therapy Services	For: Occupational and Physical Therapy
	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)	To pay for services from a Behavior Analyst for SE students	
x	429	Instructional Supplies & Materials (Specify)	To pay for scientifically, research-based educational materials for SE students: Wilson Reading, Linda Moot-Bell materials	
	449	Textbooks (Specify)		
	499	Other Supplies & Materials (Specify)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
x	599	Other Charges (Specify)	To pay for telephone services, postage, furniture for SE students	
x	725	Special Education Equipment *	To pay for equipment for hearing impaired students, orthopedic equipment for SE students	

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

LEA: McNairy County

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
	124	Psychological Personnel	To pay salary of SE psychologist	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary	
	162	Clerical Personnel	To pay salary of SE clerks	
	171	Speech Pathologist (Supervisory)	To pay for SE speech pathologist for supervisory services	
	189	Other Salaries and Wages (Specify)		
	196	In-Service Training	Pay for training of SE support staff	
	201	Social Security	Fringe benefit for above personnel	
	204	State Retirement	Fringe benefit for above personnel	
	206	Life Insurance	Fringe benefit for above personnel	
	207	Medical Insurance	Fringe benefit for above personnel	
	208	Dental Insurance	Fringe benefit for above personnel	
	210	Unemployment Compensation	Fringe benefit for above personnel	
	212	Employer Medicare	Fringe benefit for above personnel	
	299	Other Fringe Benefits (Specify)		
	307	Communication	SE communication costs	
	308	Consultants	To pay consultants	For:
	330	Operating Lease Payments (Specify)		
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment	
	348	Postal Charges	To pay for postal charges for SE programs	
x	355	Travel	Travel for SE support Staff	For: OT PT, Diagnostician, School Psychologist , Speech Assistants, Speech Pathologist and Therapists, Audiologist, Consulting Teacher, SE Teachers
	399	Other Contracted Services (Specify)		
x	499	Other Supplies & Materials (Specify)	To cover the cost of testing materials, office supplies and equipment for staff who provide services to SE students	
x	524	In-Services/Staff Development (Specify)	To cover the cost of professional development in the areas of inclusion, autism, transition, instructional strategies and methods for staff who provide services to SE students	
	599	Other Charges (Specify)		
	790	Other Equipment (Specify)		

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

LEA: McNairy County

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
	206	Life Insurance	Fringe benefit for approved personnel above
	207	Medical Insurance	Fringe benefit for approved personnel above
	208	Dental Insurance	Fringe benefit for approved personnel above
x	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: McNairy County

PRESCHOOL GRANT

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
	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	
	206	Life Insurance	Fringe benefit for above salaries	
	207	Medical Insurance	Fringe benefit for above salaries	
	208	Dental Insurance	Fringe benefit for above salaries	
x	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 pay for scientifically, research-based educational materials for SE students: Holt-Mifflin reading and supplemental programs	
	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)	\$ 1,956,327.43
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008)	644
3. Per pupil expenditures 2007-2008 Divide a (1) by a (2)	<u>\$ 3,057.78</u>

b. Expenditures for 2008-2009

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2008 - 2009)	\$ 2,093,774.39
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2008-2009)	665
3. Per pupil expenditures 2008-2009 Divide b (1) by b (2)	<u>\$ 3,148.53</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>\$ 2,033,774.39</u>	<p align="center"><i>DOE USE ONLY</i></p> <hr/> <p align="center">\$</p> <hr/> <p align="center">\$</p>
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2009-2010)	665	
3. Per pupil actual or projected expenditures 2009-2010 Divide c (1) by c (2)	\$3,058.30	
4. System's total net enrollment (All Students)	<u>4332</u>	
Percentage of S.E. Students (Divide c.2 by c.4)	<u>15%</u>	

d. Projected Expenditures for 2010-2011

(Page 14, Total Expenditures General Purpose Funds) \$2,150,930.80

*** 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.