



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:	<u>Memphis City Schools</u>		
Director of Schools:	<u>Dr. Kriner Cash</u>		
	Signature	Date	
E-Mail Address:	<u>Cashk@mcsk12.net</u>		
Name of Program Contact Person:	<u>Dr. Patricia Toarmina</u>		
E-Mail Address:	<u>toarminap@mcsk12.net</u>		
Address:	<u>2930 Airways Blvd</u>	Telephone No.:	<u>901-416-5600</u>
	<u>Memphis, TN 38116</u>		

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TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B ARRA Funds Approved:	<u>29,088,614.59\$</u>	Permissive Use of Funds Requested for:	
Amount of Preschool ARRA Funds Approved:	<u>1,094,464.03\$</u>	A	B C
	Signature (Authorized State Department of Education Official)	Date	

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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 ASSURANCE
And
STATISTICAL INFORMATION
For
SCHOOL YEAR 2009-2010**

ARRA FUNDS

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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.

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LEA: Memphis 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)

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LEA: Memphis 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

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.

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LEA: Memphis City Schools

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.

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Complete this form if Item A, Page 3 is marked "yes".

LEA:

A. Use of IDEA Funds as Local Funds (ARRA)

For any fiscal year for which the federal allocation received by a LEA under Section 611(f) *Subgrants to LEAs* exceeds the amount the LEA received for the previous FY, the LEA may reduce the level of expenditures otherwise required by Section 613(a)(2)(A)(iii) by not more than 50% of the excess. Section 613(a)(2)(C)(i) 300.205

If the LEA chooses to use these funds, the LEA shall use an amount of local funds equal to the reduction in expenditures under clause (i) above, to carry out activities authorized under the Elementary and Secondary Act of 1965. Section 613(a)(2)(C)(ii) 300.205(a)

If the SEA determines that the LEA is unable to establish and maintain programs of free appropriate public education that meet the requirements of Section 613(a) or the SEA has taken action against the LEA under section 616 *Monitoring, Technical Assistance and Enforcement*, the SEA shall prohibit the LEA from reducing the level of expenditures under clause (i) above for that fiscal year. Section 613(a)(2)(C)(iii)

The amount of funds expended by a LEA under subsection (f) *Coordinated Early Intervening Services*, shall count toward the maximum amount of expenditures such LEAs may reduce under clause (i) above. Section 613(a)(2)(C)(iv)

If a SEA determines that an LEA is not meeting the requirements of Part B, including the targets in the state's performance plan, the SEA shall prohibit the LEA from reducing its MOE under Section 613(a)(2)(C) for any fiscal year. Section 616(f)

1. Estimated/final IDEA allocation for this year:	\$	_____
2. Actual IDEA final allocation for last year:	\$	_____
3. Difference (line 1 — line 2) if >0:	\$	_____
4. Line 3 X 50%	\$	_____
		X50
5. Maximum available for use as local funds:	\$	_____
6. Amount used if less than line 5:	\$	_____

If the LEA is also requesting to use funds for Coordinated Early Intervening Services, include calculation below:

7. Amount given in line 6:	\$	_____
8. Subtract amount to be spent on page 5C:	\$	_____
9. Amount available for Item "A" to use as local funds:	\$	_____

* If the Coordinated Early Intervening amount is more than the amount in line 5 or 6 on this form, Coordinated Early Intervening will cancel out the local funds reduction. If Coordinated Early Intervening amount is less, the difference may be taken under Form "A"

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Complete this form if Item B, Page 3 is marked "yes".

LEA:

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

LEAs may use IDEA funds to carry out a schoolwide program under Section 1114 of the Elementary and Secondary Education Act (ESEA) of 1965, except that the amount used in any schoolwide program shall not exceed:

- The number of children with disabilities participating in the schoolwide program; multiplied by
- The amount received by the LEA for this fiscal year divided by
- The number of children with disabilities in the jurisdiction of the LEA.
Section 613(a)(2)(D)

A copy of the school-wide program must be attached if the LEA decides to participate.

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School Name	A IDEA Allocation	B No. of SPED Students in LEA	C No. of SPED in School-Wide Programs	(A/B) x C=Amount for School-wide
_____	\$ _____	_____	_____	\$ _____
_____	\$ _____	_____	_____	\$ _____
_____	\$ _____	_____	_____	\$ _____
_____	\$ _____	_____	_____	\$ _____
			Total	\$ _____

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, 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, Coordinated Early Intervening Services an annual report must be submitted to the Division of Special Education on –

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, 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 3 is marked "yes".

LEA:

Memphis City Schools

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C. Use of IDEA Funds for Early Intervening Service (ARRA)

Voluntary Use:

Mandatory Use

1. Estimated/final IDEA allocation: (Multiply Line 1 x 15%)	<u>\$29,088,615.59</u> x .15
2. Maximum amount available for Coordinated Early Intervening Services:	<u>\$4,363,292.33</u>
3. Amount taken if less than maximum amount:	<u>\$4,252,236</u>

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Narrative for Mandatory Use of Funds:

List the identified areas of disproportionality:

Specify 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?

Narrative for Voluntary Use of Funds: Tier III Reading to provide extra support for students who are at risk of reading failure. Tier II materials are contained within our core reading program and provide thirty minutes per day extra reading within a small group reading session. Tier III materials will be used to provide materials and 30-45 additional minutes of intensive instruction. The program will include 79 elementary schools, grades K-3; all elementary schools grades 4-5. Serving 5,000 students \$304,986

Projected Expenditures for Coordinated Early Intervening Services
Tier III Reading

<u>Account No*</u>	<u>Expenditure Account Name</u>	<u>FTE</u>	<u>Amount Budgeted</u>
<u>71100 429</u>	<u>Instructional Supplies</u>		<u>\$340,986</u>
		<u>Total:</u>	

Head Sprout is a web based reading program that has been highly successful in raising the levels of reading performance for young children. This program will be used as a companion piece to the core basal instruction for students in the first grade and kindergarten or as an intervention for older students for approximately 20,000 plus students for the 2009-2010 school year. All 108 elementary schools are participating in the site license. \$623,250

Projected Expenditures for Coordinated Early Intervening Services
Head Sprout

<u>Account No*</u>	<u>Expenditure Account Name</u>	<u>FTE</u>	<u>Amount Budgeted</u>
<u>71100 399</u>	<u>Other Contracted Services</u>		<u>\$90,000</u>
<u>71100 429</u>	<u>Instructional Supplies</u>		<u>\$533,250</u>
		<u>Total:</u>	<u>\$623,250</u>

LEA: Memphis City Schools

C. Use of IDEA Funds for Early Intervening Service (ARRA)

If I Had A Hammer The Big Inch lets students physically create algorithms connected to fractions. It teaches students what the patterns look like and the value of the patterns connected to the answer. If I Had A Hammer is designed to let children use creativity to think, not simply get the correct answer. The program is pre-algebraic thinking that connects mathematics to the real world. All 108 schools will be utilizing this program.

\$689,180

**Projected Expenditures for Coordinated Early Intervening Services
If I had a Hammer**

<u>Account No*</u>	<u>Expenditure Account Name</u>	<u>FTE</u>	<u>Amount Budgeted</u>
<u>71100 116</u>	<u>Teachers- stipend</u>		<u>\$27,000</u>
<u>71100 195</u>	<u>Certified Substitute Teachers</u>		<u>\$4,000</u>
<u>71100 201</u>	<u>Social Security</u>		<u>\$2,480</u>
<u>71100 399</u>	<u>Other Contracted Services</u>		<u>\$107,000</u>
<u>71100 429</u>	<u>Instructional supplies and Materials</u>		<u>\$847,520</u>
		<u>Total:</u>	<u>\$988,000</u>

Read 180 Initiative High School –READ 180 is an intensive reading intervention program that helps educators confront the problem of adolescent illiteracy and special needs reading on multiple fronts, using technology, print, and professional development. READ 180 is proven to meet the needs of struggling readers whose reading achievement is below proficient level. The program directly addresses individual needs through differentiated instruction, adaptive and instructional software, high-interest literature, and direct instruction in reading, writing, and vocabulary skills Read 180 for High schools will be implemented in 27 schools serving 1680 students.

**Projected Expenditures for Coordinated Early Intervening Services
Read 180 High School**

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<u>Account No*</u>	<u>Expenditure Account Name</u>	<u>FTE</u>	<u>Amount Budgeted</u>
<u>71100 116</u>	<u>Teachers</u>	<u>34</u>	<u>\$1,650,539.00</u>
<u>71100 201</u>	<u>Social Security</u>		<u>\$100,239.36</u>
<u>71100 204</u>	<u>State Retirement</u>		<u>\$87,709.44</u>
<u>71100 206</u>	<u>Life Insurance</u>		<u>\$12,379.04</u>
<u>71100 207</u>	<u>Medical Insurance</u>		<u>\$217,336.16</u>
<u>71100 429</u>	<u>Instructional supplies and materials</u>		<u>\$229,961.00</u>
<u>71100 210</u>	<u>Unemployment Compensation</u>		<u>\$1,836.00</u>
		<u>Total:</u>	<u>\$2,300,000</u>

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

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- List specific interventions or areas to be addressed: (include grade levels and schools)
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C. Use of IDEA Funds for Early Intervening Service (ARRA)

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Projected Expenditures for Coordinated Early Intervening Services
Total Combined Expenditures for Early Intervening Services

<u>Account No*</u>	<u>Expenditure Account Name</u>	<u>FTE</u>	<u>Amount Budgeted</u>
<u>71100 116</u>	<u>Teachers</u>	<u>34</u>	<u>1,677,539.00</u>
<u>71100 195</u>	<u>Cerified Substitute teachers</u>		<u>\$4,000.00</u>
<u>71100 201</u>	<u>Social Security</u>		<u>\$102,719.40</u>
<u>71100 204</u>	<u>State Retirement</u>		<u>\$87,709.44</u>
<u>71100 206</u>	<u>Life Insurance</u>		<u>\$12,379.04</u>
<u>71100 207</u>	<u>Medical Insurance</u>		<u>\$217,336.20</u>
<u>71100 399</u>	<u>Other Contracted Services</u>		<u>\$197,000</u>
<u>71100 429</u>	<u>Instructional supplies and materials</u>		<u>1,951,716.92</u>
<u>71100 210</u>	<u>Unemployment Compensation</u>		<u>\$1,836.00</u>
		<u>Total:</u>	<u>\$4,252,236.08</u>

* **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.

LEA: Memphis City Schools

JUSTIFICATIONS

IDEA Funds for Coordinated Early Intervening Services (ARRA)

ACCOUNT NUMBER	EXPENDITURE ITEM	JUSTIFICATION
<u>71100 116</u>	<u>Teachers</u>	<u>Salaries for 34 teachers in Read 180 Program and teacher stipends for If I had a Hammer.</u>
<u>71100 195</u>	<u>Certified Substitute Teachers</u>	<u>Subs for teachers attending If I had a Hammer workshop</u>
<u>71100 201</u>	<u>Social Security</u>	<u>For teachers salaries, stipends and substitutes</u>
<u>71100 204</u>	<u>State Retirement</u>	<u>State retirement for teacher salaries</u>
<u>71100 206</u>	<u>Life Insurance</u>	<u>Life insurance for teachers</u>
<u>71100 207</u>	<u>Medical Insurance</u>	<u>Medical insurance for teachers</u>
<u>71100 210</u>	<u>Unemployment Compensation</u>	<u>Unemployment compensation for 34 teacher positions</u>
<u>71100 399</u>	<u>Other Contracted services</u>	<u>Vendor assistance with the Head Sprout and If I had a hammer programs and transportation with If I had a hammer.</u>
<u>71100 429</u>	<u>Instructional supplies and materials</u>	<u>Instructional supplies and materials for Tier III, Head Sprout, If I had a Hammer, and Read 180 Initiative High school such as paper, pencils, pens, program workbooks, flash cards, storage boxes, student awards, etc.</u>

LEA:

C. FINANCIAL INFORMATION FOR ARRA FUNDS

**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
71150	INSTRUCTION (71000) ALTERNATIVE INSTRUCTION PROGRAM (71150)						
116	Teachers						
117	Career Ladder Program		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
127	Career Ladder Extended Contracts		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
128	Homebound Teachers						
162	Clerical Personnel						
163	Educational Assistants						
189	Other Salaries & Wages (Specify)*						
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers						
201	Social Security		XXXXXX		XXXXXX		XXXXXX
204	State Retirement		XXXXXX		XXXXXX		XXXXXX
206	Life Insurance		XXXXXX		XXXXXX		XXXXXX
207	Medical Insurance		XXXXXX		XXXXXX		XXXXXX
208	Dental Insurance		XXXXXX		XXXXXX		XXXXXX
210	Unemployment Compensation		XXXXXX		XXXXXX		XXXXXX
212	Employer Medicare		XXXXXX		XXXXXX		XXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXX		XXXXXX		XXXXXX
311	Contracts with other School Systems		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-Certified		XXXXXX		XXXXXX		XXXXXX
399	Other Contracted Services (Specify)*		XXXXXX		XXXXXX		XXXXXX
429	Instructional Supplies & Materials		XXXXXX		XXXXXX		XXXXXX
449	Textbooks		XXXXXX		XXXXXX		XXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXX		XXXXXX		XXXXXX
535	Fee Waivers		XXXXXX		XXXXXX		XXXXXX
599	Other Charges (Specify)*		XXXXXX		XXXXXX		XXXXXX
790	Other Equipment (Specify)*		XXXXXX		XXXXXX		XXXXXX
71150	TOTAL EXPENDITURES	0.00	XXXXXX	0.00	XXXXXX	0.00	XXXXXX

*Note: Do NOT fill out GP column for ARRA Application

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.

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))

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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						
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			1,400,000.00			
171	Speech Pathologist						
189	Other Salaries & Wages (Specify)*			4,471,932.00	67		
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers						
201	Social Security		XXXXXXXX	355,790.00	XXXXXXXX		XXXXXXXX
204	State Retirement		XXXXXXXX	207,456.00	XXXXXXXX		XXXXXXXX
206	Life Insurance		XXXXXXXX	20,339.49	XXXXXXXX		XXXXXXXX
207	Medical Insurance		XXXXXXXX	558,828.00	XXXXXXXX		XXXXXXXX
208	Dental Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
210	Unemployment Compensation		XXXXXXXX	7,236.00	XXXXXXXX		XXXXXXXX
212	Employer Medicare		XXXXXXXX		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	10,390,000.00	XXXXXXXX	24,230.00	XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payments		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance And Repair Services -		XXXXXXXX		XXXXXXXX		XXXXXXXX
356	Tuition		XXXXXXXX		XXXXXXXX		XXXXXXXX
369	Contracts for Substitute Teachers -		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	206,172.54	XXXXXXXX	780,370.94	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	6,587,910.00	XXXXXXXX	261,059.00	XXXXXXXX
71200	TOTAL EXPENDITURES	0.00	XXXXXXXX	24,205,664.03	XXXXXXXX	1,065,659.94	XXXXXXXX

7

*Note: Do NOT fill out GP column for ARRA Application

Special Education Expenses Only
FTE Positions: Full time equivalency – use two decimals.

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))

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Line item substitutions or additions shall NOT be made.

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

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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
72120	SUPPORT SERVICES (72000) STUDENTS (72100) HEALTH SERVICES (72120)						
131	Medical Personnel						
189	Other Salaries & Wages (Specify)*						
201	Social Security		XXXXXXX		XXXXXXX		XXXXXXX
204	State Retirement		XXXXXXX		XXXXXXX		XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance		XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare		XXXXXXX		XXXXXXX		XXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services-Equipment		XXXXXXX		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX		XXXXXXX
355	Travel		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
413	Drugs & Medical Supplies		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
735	Health Equipment		XXXXXXX		XXXXXXX		XXXXXXX
72120	TOTAL EXPENDITURES	0.00	XXXXXXX	0.00	XXXXXXX	0.00	XXXXXXX

***Note: Do NOT fill out GP column for ARRA Application**

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.

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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
72130	SUPPORT SERVICES (72000) STUDENTS (72100) OTHER STUDENT SUPPORT (72130)						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
123	Guidance Personnel						
124	Psychological Personnel						
127	Career Ladder - Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
130	Social Workers						
135	Assessment Personnel						
161	Secretary(s)						
162	Clerical Personnel						
164	Attendants						
170	School Resource Officers						
189	Other Salaries & Wages (Specify)*						
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
309	Contracts with Government Agencies		XXXXXXXX		XXXXXXXX		XXXXXXXX
311	Contracts with other School Systems		XXXXXXXX		XXXXXXXX		XXXXXXXX
322	Evaluation & Testing		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payment		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-Equip		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
790	Other Equipment (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
72130	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	XXXXXXXX	0.00	XXXXXXXX

*Note: Do NOT fill out GP column for ARRA Application

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.

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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
72215	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72220) ALTERNATIVE INSTRUCTION PROGRAM						
105	Supervisor/Director						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
123	Guidance Personnel						
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
129	Librarian(s)						
138	Instructional Computer Personnel						
161	Secretary(s)						
162	Clerical Personnel						
163	Educational Assistants						
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
330	Operating Lease Payment		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 (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
432	Library Books/Media		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
790	Other Equipment (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
72215	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	0.00	0.00	XXXXXXXX

*Note: Do NOT fill out GP column for ARRA Application

Special Education Expenses Only

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*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.

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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		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
124	Psychological Personnel						
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
135	Assessment Personnel						
161	Secretary(s)						
162	Clerical Personnel						
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages (Specify)*						
196	In-Service Training		XXXXXXX		XXXXXXX		XXXXXXX
201	Social Security		XXXXXXX		XXXXXXX		XXXXXXX
204	State Retirement		XXXXXXX		XXXXXXX		XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance		XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare		XXXXXXX		XXXXXXX		XXXXXXX
299	Other Fringe Benefits (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX		XXXXXXX
308	Consultants		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXX		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX		XXXXXXX
355	Travel		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
72220	TOTAL EXPENDITURES	0.00	XXXXXXX	0.00	XXXXXXX	0.00	XXXXXXX

*Note: Do NOT fill out GP column for ARRA Application

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.

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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
72410	SUPPORT SERVICES (72000) SCHOOL ADMIN. (72400) OFFICE OF PRINCIPAL (72410)						
104	Principal(s)						
117	Career Ladder Program		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
119	Accountants/ Bookkeepers						
127	Career Ladder Extended Contracts		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
139	Assistant Principal(s)						
161	Secretary(s)						
162	Clerical Personnel						
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
317	Data Processing Services		XXXXXXXX		XXXXXXXX		XXXXXXXX
320	Dues & Memberships		XXXXXXXX		XXXXXXXX		XXXXXXXX
330	Operating Lease Payment		XXXXXXXX		XXXXXXXX		XXXXXXXX
336	Maintenance & Repair Services-		XXXXXXXX		XXXXXXXX		XXXXXXXX
348	Postal Charges		XXXXXXXX		XXXXXXXX		XXXXXXXX
355	Travel		XXXXXXXX		XXXXXXXX		XXXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
411	Data Processing Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
435	Office Supplies		XXXXXXXX		XXXXXXXX		XXXXXXXX
499	Other Supplies & Materials (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72410	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	XXXXXXXX	0.00	XXXXXXXX

*Note: Do NOT fill out GP column for ARRA Application

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.

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C. FINANCIAL INFORMATION FOR ARRA FUNDS (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						
162	Clerical Personnel						
189	Other Salaries & Wages (Specify)*						
196	In-Service Training						
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
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 -		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 (Specify)		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 (Specify)		XXXXXXXX		XXXXXXXX		XXXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXXX		XXXXXXXX		XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX		XXXXXXXX		XXXXXXXX
599	Other Charges (Specify)*		XXXXXXXX		XXXXXXXX		XXXXXXXX
701	Administration Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
729	Transportation Equipment		XXXXXXXX		XXXXXXXX		XXXXXXXX
72710	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	XXXXXXXX	0.00	XXXXXXXX

*Note: Do NOT fill out GP column for ARRA Application

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.

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C. FINANCIAL INFORMATION FOR ARRA FUNDS (Continued)

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

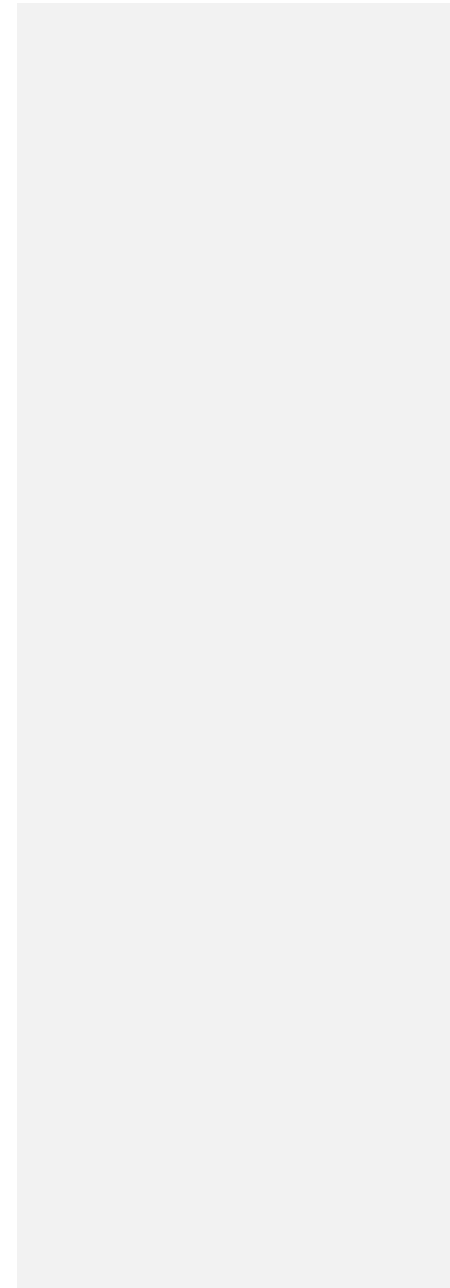
ACCOUNT SERIES	EXPENDITURES	GENERAL PURPOSE FUND	IDEA	PRESCHOOL
71150	Alternative Schools	XXXXXXXX		
71200	Special Education Program	XXXXXXXX	24,205,664.03	1,065,659.94
72120	Health Services	XXXXXXXX		
72130	Other Student Support	XXXXXXXX		
72215	Alternative Instruction Program	XXXXXXXX		
72220	Special Education Program Staff	XXXXXXXX		
72410	Office of Principal	XXXXXXXX		
72710	Transportation	XXXXXXXX		
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXXX	630,715.56	28,804.09
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	4,252,236.00	XXXXXXXX
TOTAL EXPENDITURES		0.00	29,088,615.59	1,094,464.03

Indirect Cost Rate: .0358

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.

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~~GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C~~



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

IDEA, PART B

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Special Education Instruction Program

IDEA PART B

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Acct. No. 71200	Description	Justification
116	Teachers	
128	Homebound Teachers	
162	Clerical Personnel	
x 163	Educational Assistants	<u>Overtime for years 09-10 and 10-11 for ARRA and IDEA employees.</u>
171	Speech Pathologist	
x 189	Other Salaries & Wages (Specify)	<u>Teacher mentors . 30 part/time(retired) . 5 full time HS transition specialist, and 1 assistive Technology specialist, 27 LPN's and five Registered nurses.</u>
195	Certified Substitute Teachers	
198	Non-Certified Substitute Teachers	
x 201	Social Security	<u>Social security for employees, overtime and substitutes</u>
x 204	State Retirement	<u>State retirement for transition full time employees.</u>
x 206	Life Insurance	<u>Life Insurance for transition full time employees</u>
x 207	Medical Insurance	<u>Medical Insurance for transition full time employees</u>
208	Dental Insurance	
x 210	Unemployment compensation	<u>Unemployment compensation for 68 employees</u>
212	Employer Medicare	
299	Other Fringe Benefits (Specify)	
310	Contracts with other Public Agencies	
311	Contracts with other School Systems	
x 312	Contracts with Private Agencies	<u>Special Education contracted services such as nursing substitutes, o/t, pt, speech and language therapists, music therapist , substitutes for SPED assistants, and bus monitors.</u>
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	<u>SPED instructional supplies and materials. Classroom supplies for SPED teachers, OT/PT, etc.</u>
449	Textbooks	
499	Other Supplies & Materials (Specify)	
535	Fee Waivers	

	599	Other Charges (Specify)	
x	725	Special Education Equipment *	<u>Purchase computers for teachers, mobile stations for classrooms, O/T-P/T assistive technology, audiology equipment, easy fax, home environment classroom setups, changing tables, privacy screens hand held trackers, etc.</u>

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	-355	Travel	
	-399	Other Contracted Services (Specify)	
	-413	Drugs & Medical Supplies	
	-499	Other Supplies & Materials (Specify)	
	-524	In Service/Staff Development	
	-599	Other Charges (Specify)	
	-735	Health Equipment (Specify)	

[Memphis City Schools](#)
[Exceptional Children and Health Services](#)
[ARRA Position List](#)

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LPN	<u>27</u>
Registered Nurse	<u>5</u>
Assistive Technology Specialist	<u>1</u>
Transition Specialist	<u>5</u>
Part/time Teacher/Mentor (Retirees)	<u>30</u>
Total	<u>68</u>

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

LEA:

Students Support Services/Other Student Support

Acct. No. 72430	Description	Justification
-123	Guidance Personnel	
-124	Psychological Personnel	
-130	Social Workers	
-135	Assessment Personnel	
-164	Secretary(s)	
-162	Clerical Personnel	
-164	Attendants	
-170	School Resource Officers	
-189	Other Salaries and Wages (Specify)	
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	
-309	Contracts with Government Agencies	
-311	Contracts with other School Systems	
-322	Evaluation & Testing	
330	Operating Lease Payments (Specify)	
-336	Maintenance & Repair Services—Equipment	
348	Postal Charges	
-355	Travel	
-399	Other Contracted Services (Specify)	
-499	Other Supplies & Materials (Specify)	
-524	In-Service/Staff Development	
-599	Other Charges (Specify)	
-790	Other Equipment (Specify)	

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

LEA:

Support Services/Instructional Staff/Alternative Instruction Program

Acct. No-72215	Description	Justification
-105	Supervisor/Director	
-123	Guidance Personnel	
-129	Librarian(s)	
-138	Instructional-Computer-Personnel	
-161	Secretary (s)	
-162	Clerical Personnel	
-163	Educational Assistants	
-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	
330	Operating Lease Payments (Specify)	
-336	Maintenance & Repair Services-Equipment	
348	Postal Charges	
-355	Travel	
-399	Other Contracted Services (Specify)	
-432	Library Books/Media	
-499	Other Supplies & Materials (Specify)	
-524	In-Service/Staff Development	
-599	Other Charges (Specify)	
-790	Other Equipment (Specify)	

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

LEA:

Support Services/Special Education Program

Acct. No. 72220	Description	Justification
-105	Supervisor/Director	
-124	Psychological Personnel	
-135	Assessment Personnel	
-164	Secretary(e)	
-162	Clerical Personnel	
174	Speech Pathologist (Supervisory)	
-189	Other Salaries and Wages (Specify)	
-196	In-Service Training	
-204	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	
-355	Travel	
-399	Other Contracted Services (Specify)	
499	Other Supplies & Materials (Specify)	
524	In-Services/Staff Development	
599	Other Charges (Specify)	
790	Other Equipment (Specify)	

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

LEA:

Support Services/School Administration/Office of Principal

Acct. No 72440	Description	Justification
-104	Principal(s)	
-149	Accountants/Bookkeepers-	
-139	Assistant Principal(s)	
-161	Secretary(s)	
-162	Clerical Personnel	
-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	
317	Data Processing Services	
-320	Dues and Memberships	
330	Operating Lease Payments (Specify)	
-336	Maintenance & Repair Services Equipment	
-348	Postal Charges	
-355	Travel	
-399	Other Contracted Services (Specify)	
-411	Data Processing Supplies	
-435	Office Supplies	
-499	Other Supplies & Materials (Specify)	
-524	In-Service/Staff Development	
-599	Other Charges (Specify)	
-701	Administration Equipment (Specify)	

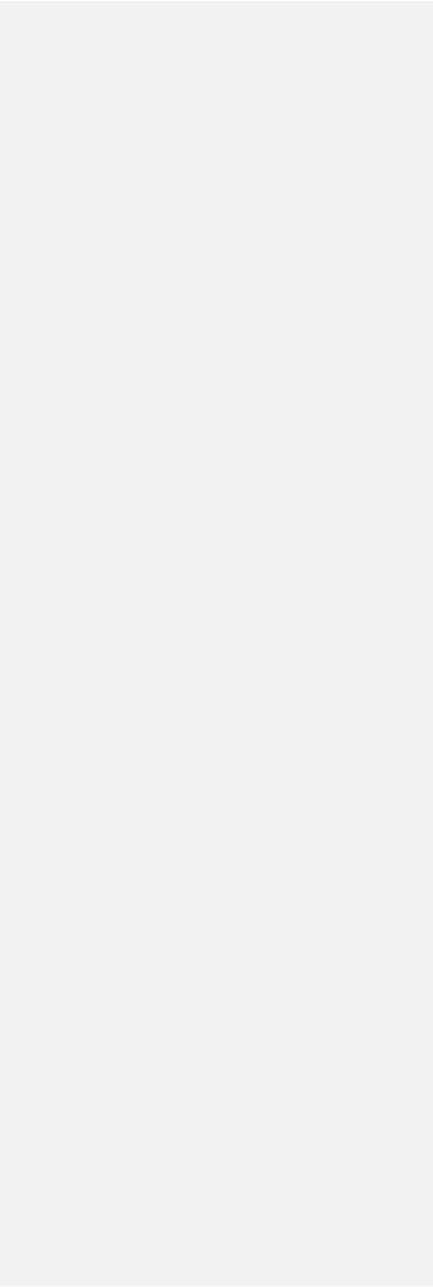
C. FINANCIAL INFORMATION FOR ARRA FUNDS
5. Estimated Expenditure Justification Page
IDEA, PART B

LEA:

Transportation

Acct. No. 72740	Description	Justification
-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	
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**C. FINANCIAL INFORMATION FOR ARRA FUNDS
5. Estimated Expenditure Justification Page**

LEA:

PRESCHOOL GRANT

Alternative Instruction Program

Acct. No.	Description	Justification
71150		
-116	Teachers	
-128	Homebound Teachers	
-162	Clerical Personnel	
-163	Educational Assistants	
-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)	

LEA: Memphis City Schools

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C. FINANCIAL INFORMATION FOR ARRA FUNDS

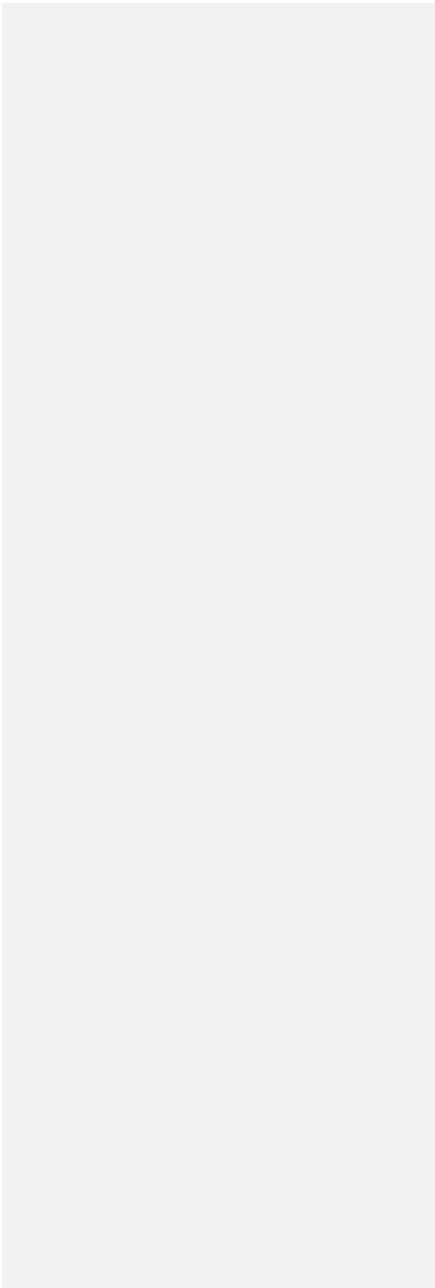
5. Estimated Expenditure Justification Page

LEA: _____ **PRESCHOOL GRANT**
Special Education Instruction Program PRESCHOOL GRANT

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Acct. No. 71200	Description	Justification
116	Teachers	
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	
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	
x	312 Contracts with Private Agencies	<u>Professional Development for High Reach Curriculum, CDA training for paraprofessionals, LAP3 assessment, Battle Developmental Inventory etc.</u>
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	<u>Purchase Earobics, curriculum daily, Handwriting without tears for the classroom as well as supplies for these programs and for preschool classrooms.</u>
449	Textbooks	
499	Other Supplies & Materials (Specify)	
535	Fee Waivers	
599	Other Charges (Specify)	

x	725	Special Education Equipment *	<u>Purchase 39 smartboards and 78 computers with touchscreen for the classrooms and have a centralized office to print from two color printers for the staff.</u>
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**C. FINANCIAL INFORMATION FOR ARRA FUNDS
5. Estimated Expenditure Justification Page**

LEA:

PRESCHOOL GRANT

Students Support Services/Health Services

Acct. No 72120	Description	Justification
-131	Medical Personnel	
-189	Other Salaries & Wages (Specify)	
-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	
330	Operating Lease Payments (Specify)	
-336	Maintenance & Repair Services-Equipment	
348	Postal Charges	
-355	Travel	
-399	Other Contracted Services (Specify)	
-413	Drugs & Medical Supplies	
-499	Other Supplies & Materials (Specify)	
-524	In-Service/Staff Development	
-599	Other Charges (Specify)	
-735	Health Equipment (Specify)	

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

LEA:

PRESCHOOL GRANT

Students Support Services/Other Student Support

Acct. No. 72130	Description	Justification
-123	Guidance Personnel	
-124	Psychological Personnel	
-130	Social Workers	
-135	Assessment Personnel	
-161	Secretary(s)	
-162	Clerical Personnel	
-164	Attendants	
-170	School Resource Officers	
-189	Other Salaries and Wages (Specify)	
-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	
-309	Contracts with Government Agencies	
-311	Contracts with other School Systems	
322	Evaluation & Testing	
330	Operating Lease Payments (Specify)	
-336	Maintenance & Repair Services—Equipment	
348	Postal Charges	
-355	Travel	
-399	Other Contracted Services (Specify)	
-499	Other Supplies & Materials (Specify)	
-524	In-Service/Staff Development	
-599	Other Charges (Specify)	
-790	Other Equipment (Specify)	

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

LEA:

PRESCHOOL GRANT

Support Services/Instructional Staff/Alternative Instruction Program

Acct. No. 72215	Description	Justification
-105	Supervisor/Director	
-123	Guidance Personnel	
-129	Librarian(s)	
-138	Instructional Computer Personnel	
-161	Secretary (s)	
-162	Clerical Personnel	
-163	Educational Assistants	
-189	Other Salaries & Wages (Specify)	
-196	In-Service Training	
-204	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	
330	Operating Lease Payments (Specify)	
336	Maintenance & Repair Services-Equipment	
348	Postal Charges	
-355	Travel	
-399	Other Contracted Services (Specify)	
-432	Library Books/Media	
-499	Other Supplies & Materials (Specify)	
524	In-Services/Staff Development	
-599	Other Charges (Specify)	
-790	Other Equipment (Specify)	

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

LEA:

PRESCHOOL GRANT

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	
-355	Travel	
-399	Other Contracted Services (Specify)	
-499	Other Supplies & Materials (Specify)	
-524	In-Services/Staff Development	
-599	Specify)	
-790	Other Equipment (Specify)	

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

LEA:

PRESCHOOL GRANT

Support Services/School Administration/Office of Principal

Acct. No 72410	Description	Justification
-104	Principal(s)	
-119	Accountants/Bookkeepers	
-139	Assistant Principal(s)	
-164	Secretary(s)	
-162	Clerical Personnel	
-189	Other Salaries and Wages (Specify)	
-196	In-Service Training	
-204	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	
317	Data Processing Services	
-320	Dues and Memberships	
330	Operating Lease Payments (Specify)	
-336	Maintenance & Repair Services Equipment	
-348	Postal Charges	
-355	Travel	
-399	Other Contracted Services (Specify)	
411	Data Processing Supplies	
435	Office Supplies	
-499	Other Supplies & Materials (Specify)	
-524	In Services/Staff Development	
-599	Other Charges (Specify)	
-704	Administration Equipment (Specify)	

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

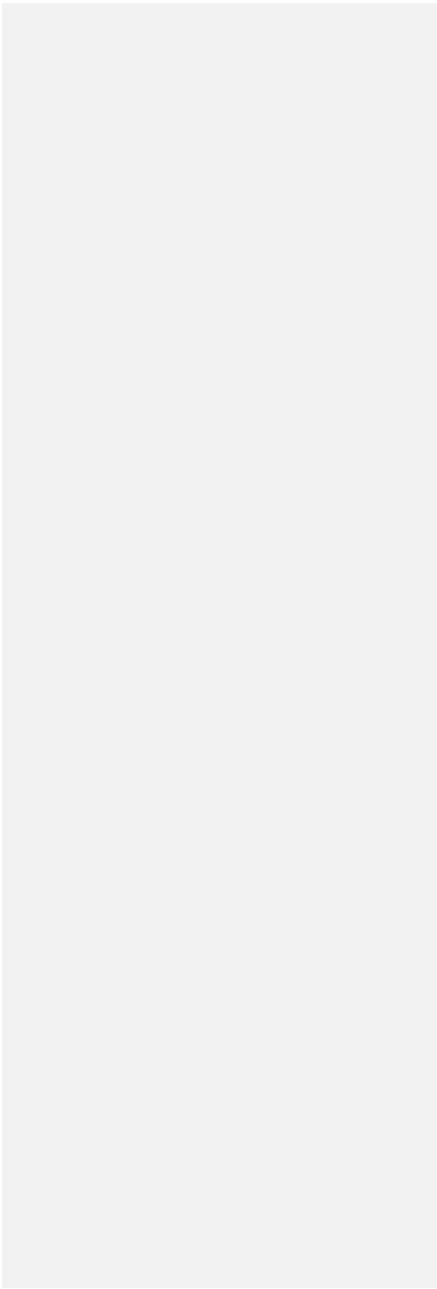
LEA:

PRESCHOOL GRANT

Transportation

Aect. No. 72740	Description	Justification
-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	
	-720 Transportation Equipment	



Revised March 2009

**Comprehensive Application for ARRA 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

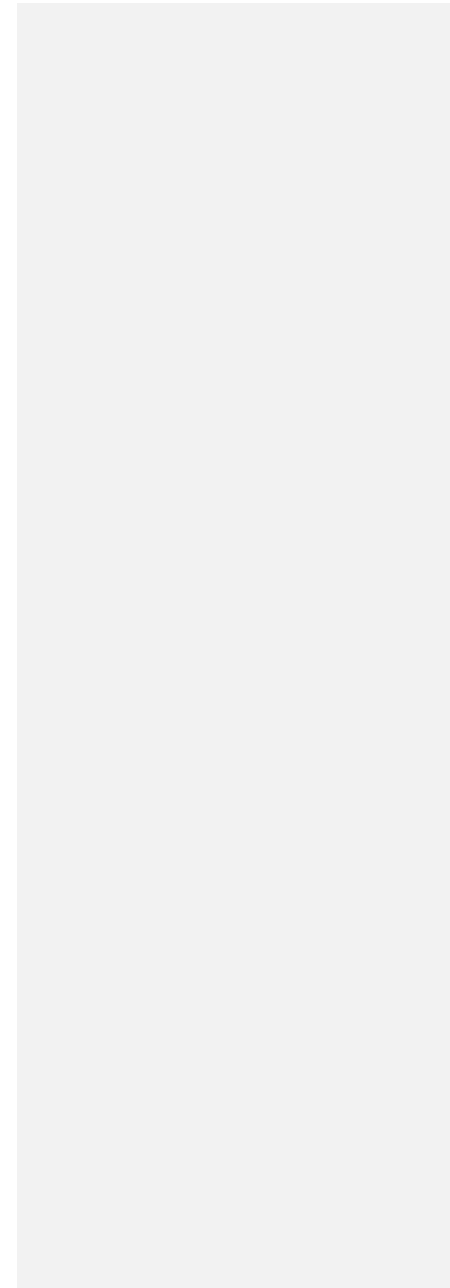
Pages 4-11—Estimated Expenditures

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.