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

PHIL BREDESEN
GOVERNOR

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, 2009 – September 30, 2010**

School System: Fentress County

Director of Schools: Mike Jones

Signature _____ Date June 24, 2009

E-Mail Address: mjones@fentress.k12tn.net

Name of Program Contact Person: Sandra L. Conatser

E-Mail Address: sandyc@fentress.k12tn.net

Address: 1011 South Old Hwy 127
Jamestown, TN 38556

Telephone No.: 931-879-8447

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B Funds Approved: $ 529,109.13

Amount of Preschool Grant Funds Approved: $ 27,463.82

Permissive Use of Funds Requested for:

A B C

Signature (Authorized State Department of Education Official) _____ Date _____

Must be submitted to your Management Consultant before July 1, 2009.

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

LEA: Fentress County

COMPLIANCE ASSURANCES FOR USE OF IDEA FUNDS

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

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

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

m. This LEA will either choose to coordinate with the National Instructional Materials Access Center when purchasing print instructional materials in accordance with section 612(a)(23) or will provide instructional materials to blind persons or other persons with print disabilities in a timely manner. 613(a)(6)

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)

_____ _____June 24, 2009_____

Signature of Director of Schools Date

LEA: Fentress County

A. Children With Disabilities To Receive Free Appropriate Public Education Services from the School System 2008-2009

DISABILITY	(1) Within School System		(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		Placed by Parents: (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		8			0	8								
Blind					0	0								
Deaf-Blindness					0	0								
Deafness					0	0								
Developmental Delay	25	12			25	12	16	1						
Emotional Disturbance		1			0	1								
Hearing Impairments		3			0	3								
Intellectually Gifted		51			0	51								
Language Impairments	6	21			6	21								
Mental Retardation		19			0	19		2						
Multiple Disabilities	1	11			1	11	1	1						
Orthopedic Impairments					0	0								
Other - Functional Delay		5			0	5		1						
Other - Health Impairments		16			0	16								
Specific Learning Disabilities		133			0	133								
Speech Impairment	19	97			19	97	2					2		2
Traumatic Brain Injury					0	0								
Visual Impairments					0	0								
TOTAL	51	377	0	0	51	377	19	5	0	0	0	2	0	2

Grand Total 428

T.C.A.49-10 302 (a)(2)(A)(B)
TRR & MS 0520-1-9-.03 (1)(k)(1)

LEA: Fentress 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
4	52					26	1			83

*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
53	196	83	43	9	1	35	4		7	431

* 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.

Do not place 0's in columns with no students.

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

LEA: Fentress County

C. FINANCIAL INFORMATION

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.

_X_ **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 5A) and indicate how these funds will be used (Page 5A(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 it maintenance of effort figures.

____ **Yes** _X_ 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 5B)*

____ **Yes** _X_ 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 5C)

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.

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

LEA: Fentress County

A. Use of IDEA Funds as Local Funds

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:	$	1,112,022.52
2.	Actual IDEA final allocation for last year:	$	482,101.00
3.	Difference (line 1 – line 2) if >0:	$	629,921.52
4.	Line 3 X 50%	$	314,960.76
			X50
5.	Maximum available for use as local funds:	$	314,960.76
6.	Amount used if less than line 5:	$	291,456.00

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

BUDGET AND JUSTIFICATIONS

IDEA Funds To Be Used As Local Funds

Account No	Expenditure Account Name	FTE	Amount Budgeted
71100-429	Regular Instruction Supplies & Materials		70,000.00
71100-722	Regular Instruction Equipment		25,000.00
72710-729	Transportation Equipment		196,456.00
	Total		**$291,456.00**

GIVE THE ESEA PROGRAM UNDER WHICH FUNDS WILL BE USED:

Account No.	Expenditure Item	Justification
71100-429	Instructional Supplies/Materials	Purchase a math program for the improvement of student achievement for all students in K-12. Title I
71100-722	Instructional Equipment	Purchase equipment for a Science Lab at Clarkrange High School and equipment (computers) for teachers and students county-wide. Title I
72710-729	Transportation Equipment	Purchase (1) 78 passenger, (1) 72 passenger and (1) 30 passenger regular education school bus. Impact Aid

LEA: Fentress County

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	596,000.00	14.00	137,000.00	3.50	20,100.00	0.75
117	Career Ladder Program	7,000.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
127	Career Ladder Extended Contracts	1,000.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
128	Homebound Teachers						
162	Clerical Personnel						
163	Educational Assistants	80,000.00	7.00	145,000.00	14.00		
171	Speech Pathologist	41,000.00	1.00				
189	Other Salaries & Wages **(Specify)***						
195	Certified Substitute Teachers	2,000.00	N/A				
198	Non-Certified Substitute Teachers	8,000.00	N/A	2,000.00	N/A		
201	Social Security	46,000.00	XXXXXXX	17,468.00	XXXXXXX	2,230.00	XXXXXXX
204	State Retirement	50,500.00	XXXXXXX	16,050.00	XXXXXXX	2,320.00	XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance	135,000.00	XXXXXXX	3,500.00	XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation	1,000.00	XXXXXXX	900.00	XXXXXXX	50.00	XXXXXXX
212	Employer Medicare	11,000.00	XXXXXXX	4,100.00	XXXXXXX	530.00	XXXXXXX
299	Other Fringe Benefits **(Specify)***		XXXXXXX		XXXXXXX		XXXXXXX
310	Contracts With Other Public Agencies		XXXXXXX		XXXXXXX		XXXXXXX
311	Contracts With Other School Systems		XXXXXXX		XXXXXXX		XXXXXXX
312	Contracts With Private Agencies		XXXXXXX		XXXXXXX		XXXXXXX
322	Evaluation & Testing		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXXX		XXXXXXX		XXXXXXX
356	Tuition		XXXXXXX		XXXXXXX		XXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXX		XXXXXXX		XXXXXXX
370	Contracts for Substitute Teachers - Non-		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services **(Specify)***		XXXXXXX		XXXXXXX		XXXXXXX
429	Instructional Supplies & Materials	21,000.00	XXXXXXX	10,000.00	XXXXXXX	1,984.00	XXXXXXX
449	Textbooks		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials **(Specify)***	1,000.00	XXXXXXX		XXXXXXX		XXXXXXX
535	Fee Waivers		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges **(Specify)***	5,000.00	XXXXXXX		XXXXXXX		XXXXXXX
725	Special Education Equipment		XXXXXXX		XXXXXXX		XXXXXXX
71200	**TOTAL EXPENDITURES**	1,005,500.00	XXXXXXX	336,018.00	XXXXXXX	27,214.00	XXXXXXX

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

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)

***Note: "Specify" on Justification Page**

LEA: Fentress County

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
72130	**SUPPORT SERVICES (72000)** **STUDENTS (72100)** **OTHER STUDENT SUPPORT (72130)**						
117	Career Ladder Program		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
123	Guidance Personnel						
124	Psychological Personnel						
127	Career Ladder - Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
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		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
309	Contracts with Government Agencies		XXXXXXX		XXXXXXX		XXXXXXX
311	Contracts with other School Systems		XXXXXXX		XXXXXXX		XXXXXXX
322	Evaluation & Testing	12,000.00	XXXXXXX	2,000.00	XXXXXXX		XXXXXXX
330	Operating Lease Payment		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance & Repair Services-Equip		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
72130	**TOTAL EXPENDITURES**	12,000.00	XXXXXXX	2,000.00	XXXXXXX	0.00	XXXXXXX

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.

***Note: "Specify" on Justification Page**

LEA: Fentress County

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	45,000.00	0.50				
117	Career Ladder Program	3,000.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
124	Psychological Personnel	2,000.00	0.10	82,000.00	1.50		
127	Career Ladder Extended Contracts	2,000.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
135	Assessment Personnel						
161	Secretary(s)			24,500.00	1.00		
162	Clerical Personnel			9,200.00	0.50		
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages (Specify)*	1,500.00	0.10				
196	In-Service Training		XXXXXXX		XXXXXXX		XXXXXXX
201	Social Security	4,500.00	XXXXXXX	7,200.00	XXXXXXX		XXXXXXX
204	State Retirement	5,000.00	XXXXXXX	7,000.00	XXXXXXX		XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance	6,800.00	XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation	50.00	XXXXXXX	250.00	XXXXXXX		XXXXXXX
212	Employer Medicare	1,000.00	XXXXXXX	1,700.00	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	14,500.00	XXXXXXX	6,000.00	XXXXXXX		XXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials (Specify)*	1,000.00	XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development	5,000.00	XXXXXXX	8,068.00	XXXXXXX		XXXXXXX
599	Other Charges (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment (Specify)*	2,000.00	XXXXXXX		XXXXXXX		XXXXXXX
72220	TOTAL EXPENDITURES	93,350.00	XXXXXXX	145,918.00	XXXXXXX	0.00	XXXXXXX

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.

***Note: "Specify" on Justification Page**

LEA: Fentress County

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			16,800.00	1.50		
162	Clerical Personnel						
189	Other Salaries & Wages **(Specify)***			17,000.00	3.00		
196	In-Service Training						
201	Social Security		XXXXXXX	2,100.00	XXXXXXX		XXXXXXX
204	State Retirement		XXXXXXX	1,750.00	XXXXXXX		XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance		XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX	200.00	XXXXXXX		XXXXXXX
212	Employer Medicare		XXXXXXX	500.00	XXXXXXX		XXXXXXX
299	Other Fringe Benefits **(Specify)***		XXXXXXX		XXXXXXX		XXXXXXX
307	Communication		XXXXXXX		XXXXXXX		XXXXXXX
311	Contracts with Other School Systems		XXXXXXX		XXXXXXX		XXXXXXX
312	Contracts with Private Agencies		XXXXXXX		XXXXXXX		XXXXXXX
313	Contracts with Parents	25,000.00	XXXXXXX	2,000.00	XXXXXXX		XXXXXXX
314	Contracts with Public Carriers		XXXXXXX		XXXXXXX		XXXXXXX
315	Contracts with Vehicle Owners		XXXXXXX		XXXXXXX		XXXXXXX
329	Laundry Service		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
338	Maintenance & Repair Service -		XXXXXXX		XXXXXXX		XXXXXXX
340	Medical & Dental Services		XXXXXXX		XXXXXXX		XXXXXXX
348	Postal Charges		XXXXXXX		XXXXXXX		XXXXXXX
351	Rentals		XXXXXXX		XXXXXXX		XXXXXXX
355	Travel		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services **(Specify)**		XXXXXXX		XXXXXXX		XXXXXXX
412	Diesel Fuel		XXXXXXX		XXXXXXX		XXXXXXX
418	Equipment & Machinery Parts		XXXXXXX		XXXXXXX		XXXXXXX
424	Garage Supplies		XXXXXXX		XXXXXXX		XXXXXXX
425	Gasoline		XXXXXXX		XXXXXXX		XXXXXXX
433	Lubricants		XXXXXXX		XXXXXXX		XXXXXXX
450	Tires &Tubes		XXXXXXX		XXXXXXX		XXXXXXX
453	Vehicle Parts		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials **(Specify)**		XXXXXXX		XXXXXXX		XXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges **(Specify)***		XXXXXXX		XXXXXXX		XXXXXXX
701	Administration Equipment		XXXXXXX		XXXXXXX		XXXXXXX
729	Transportation Equipment		XXXXXXX		XXXXXXX		XXXXXXX
72710	**TOTAL EXPENDITURES**	25,000.00	XXXXXXX	40,350.00	XXXXXXX	0.00	XXXXXXX

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.

***Note: "Specify" on Justification Page**

LEA: Fentress County

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	1,005,500.00	336,018.00	27,214.00
72120	Health Services			
72130	Other Student Support	12,000.00	2,000.00	
72215	Alternative Instruction Program			
72220	Special Education Program Staff	93,350.00	145,918.00	
72410	Office of Principal			
72710	Transportation	25,000.00	40,350.00	
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXX	4,823.13	249.82
99100-590	Permissive Use of Funds:	XXXXXXX	XXXXXXX	XXXXXXX
	A. Adjustment to Local Effort	-291,456.00	XXXXXXX	XXXXXXX
	B. School Wide	XXXXXXX		XXXXXXX
	C. Early Intervening Services	XXXXXXX		XXXXXXX
TOTAL EXPENDITURES		1,135,850.00	529,109.13	27,463.82

Indirect Cost Rate: **0.92**

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

GENERAL PURPOSE FUND TOTAL SHALL MATCH TOTAL ON PAGE 16C

C. FINANCIAL INFORMATION

5. Estimated Expenditure Justification Page

IDEA, PART B

LEA: Fentress County

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
X	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages **(Specify)**		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
X	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
	206	Life Insurance	Fringe benefits for above salaries	
X	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
X	210	Unemployment compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits 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	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	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 *		

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

LEA: Fentress County

Students Support Services/Other Student Support

	Acct. No. 72130	Description	Justification	
	123	Guidance Personnel	SE to pay salary of guidance personnel to work w/children w/disabilities	
	124	Psychological Personnel	To pay salary of SE psychological personnel	
	130	Social Workers	To pay salary of SE social workers	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary for support personnel	
	162	Clerical Personnel	To pay salary of SE clerical worker for support personnel	
	164	Attendants	To pay salary of SE attendants	
	170	School Resource Officers	To pay salary of SE school resource officer	
	189	Other Salaries and Wages **(Specify)**		
	201	Social Security	Fringe benefits for above salaries	
	204	State Retirement	Fringe benefits for above salaries	
	206	Life Insurance	Fringe benefits for above salaries	
	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
	210	Unemployment Compensation	Fringe benefits for above salaries	
	212	Employer Medicare	Fringe benefits for above salaries	
	299	Other Fringe Benefits **(Specify)**		
	307	Communication	SE communication costs	
	309	Contracts with Government Agencies	Contract with:	For:
	311	Contracts with other School Systems	Contract with:	For:
X	322	Evaluation & Testing	To evaluate and test SE students by guidance, psychological, or assessment staff	
	330	Operating Lease Payments **(Specify)**		
	336	Maintenance & Repair Services - Equipment	To maintain & repair equipment used by support staff	
	348	Postal Charges	To pay for postage used by support staff	
	355	Travel	Travel by SE support staff	
	399	Other Contracted Services **(Specify)**		
	499	Other Supplies & Materials **(Specify)**		
	524	In-Service/Staff Development	Staff development specifically designed for support staff	
	599	Other Charges **(Specify)**		
	790	Other Equipment **(Specify)**		

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

LEA: Fentress County

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
X	124	Psychological Personnel	To pay salary of SE psychologist	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
X	161	Secretary(s)	To pay salary of SE secretary	
X	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	
X	201	Social Security	Fringe benefits for above personnel	
X	204	State Retirement	Fringe benefits for above personnel	
	206	Life Insurance	Fringe benefits for above personnel	
	207	Medical Insurance	Fringe benefits for above personnel	
	208	Dental Insurance	Fringe benefits for above personnel	
X	210	Unemployment Compensation	Fringe benefits for above personnel	
X	212	Employer Medicare	Fringe benefits 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: SE Director, homebound teacher, speech teacher & other SE support staff in county; conferences, meetings.
	399	Other Contracted Services **(Specify)**		
	499	Other Supplies & Materials **(Specify)**		
X	524	In-Services/Staff Development	Staff development for SE teachers and support staff	
	599	Other Charges **(Specify)**		
	790	Other Equipment **(Specify)**		

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

LEA: Fentress 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	
X	189	Other Salaries & Wages **(Specify)**	To pay for SE bus assistants
	196	In-Service Training	In-service training for approved special education personnel above
X	201	Social Security	Fringe benefits for approved personnel above
X	204	State Retirement	Fringe benefits for approved personnel above
	206	Life Insurance	Fringe benefits for approved personnel above
	207	Medical Insurance	Fringe benefits for approved personnel above
	208	Dental Insurance	Fringe benefits for approved personnel above
X	210	Unemployment Compensation	Fringe benefits for approved personnel above
X	212	Employer Medicare	Fringe benefits 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)**	
X	313	Contracts with Parents	To pay for parents to transport students to school when a bus is unable to transport
	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	Staff Development for above approved special education personnel
	599	Other Charges **(Specify)**	
	701	Administration Equipment	
	729	Transportation Equipment	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA: Fentress County

PRESCHOOL GRANT

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
X	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
	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 benefits for above salaries	
X	204	State Retirement	Fringe benefits for above salaries	
	206	Life Insurance	Fringe benefits for above salaries	
	207	Medical Insurance	Fringe benefits for above salaries	
	208	Dental Insurance	Fringe benefits for above salaries	
X	210	Unemployment compensation	Fringe benefits for above salaries	
X	212	Employer Medicare	Fringe benefits 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	To purchase supplemental supplies/materials for the SE classroom	
	449	Textbooks	To purchase supplementary textbooks for SE students	
	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 *		

LEA: Fentress County

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

a. Expenditures for 2006-2007

Actual amount expended for students with disabilities served (State's Sp Ed Expenditure Report 2006-2007)	$ 1,095,809
Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	537
Per pupil expenditures 2006-2007 Divide a (1) by a (2)	$ 2,040.61

b. Expenditures for 2007-2008

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2007 - 2008)	(revised report)	$ 1,115,568
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008)		509
3. Per pupil expenditures 2007-2008 Divide a (1) by a (2)		$ 2,306.21

c. Expenditures for 2008-2009 *

		DOE USE ONLY
1. Actual or projected **(Circle one)** amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2008 - 2009)	$ 1,145,437	$ 1,117,377 Base
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2008-2009)	428	536
3. Per pupil actual or projected expenditures 2008-2009 Divide b (1) by b (2)	$ 2,676.25	$ 2,084.66
4. System's total net enrollment (All Students)	2520	
Percentage of S.E. Students (Divide c.2 by c.4)	16.98%	

d. Projected Expenditures for 2009-2010

(Page 14, Total Expenditures General Purpose Funds) $ 1,135,850

*** 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.

Revised March 2008

Comprehensive Application for 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

***Pages 1-2* – Compliance Assurances**

■ ☐ Pages are included.

■ ☐ Signed and dated by the Director of Schools.

Part II – Statistical Information

***Page 3* – Children with Disabilities to Receive FAPE Services from the School System**

■ ☐ Name of School System is given at top of page

■ ☐ Boxes in Column 1 are completed appropriately by primary disability, by age span and are totaled correctly at bottom of page. (May use end of year report as a method of projecting numbers for new fiscal year.)

■ ☐ For Column 2 include any students served full-time by contractual agreement. The LEA must submit a contract for any full-time Special Education placements to be approved by the Commissioner within 30 days of initiation of the contract. Totals are correct at bottom of column.

■ ☐ Totals in Column 3 are correct for each disability (column 1 + Column 2) and for each grade span at bottom of page.

■ ☐ The total 3 – 5 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4.

■ ☐ The total 6 – 21 year olds to receive FAPE is the same or less than the total number by option and disability given on page 4.

■ ☐ Column 4 indicates the # of students receiving special transportation and totals are correct. Note: If any students are receiving special transportation, cost for this expense must be included in the appropriate budget page.

■ ☐ Column 5 includes only those students placed in a private school by the LEA. The totals by age group is correct at the bottom of the column.

■ ☐ Columns 6(a) and (b) includes only private school children placed by their parents. The totals at the bottom of each column are correct.

■ ☐ Grand total is correct.

Comments: *The numbers on this page represent an unduplicated count (head count) of students.*

***Page 4* – Options to be Provided (Ages 3-5) and (Ages 6-21)**

- ■ ☐ Name of School System is given at top of page.
- ■ ☐ Indicate number of children served by option. This is a **duplicated count** and should reflect both primary and one secondary option of service.
- ■ ☐ The total by option and disability either equals the total of Column 3 on Page 3 for 3-5 year olds and 6-21 year olds or is no more than double that number.
- ■ ☐ Check total number given for Option 6. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds..

Comments: *The LEA is strongly encouraged to use the End of Year Report as a guideline for filling out this page. This is a duplicated count (service count) of students served.*

***Page 5* – Permissive Use of Funds**

LEA SEA

- ■ ☐ Yes or No is checked for each item on Page 5.
- ■ ☐ Use of Funds as Local Funds (5A) worksheet is completed if LEA is requesting this option.
- ■ ☐ Use of Funds as Local Funds (5B) worksheet is completed if LEA is requesting this option.
- ■ ☐ Use of Funds as Local Funds (5C) 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 6 -13 – 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.
- ■ ☐ Check the total number given for Option 6 on page 4. For each option 6 student there is at least ½ FTE of an education assistant or interpreter position budgeted in general purpose funds.
- ■ ☐ 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.
- ■ ☐ Check contracted services amount against page 3, Column 2. If contracted services are paid from the general purpose budget, the LEA may be eligible for partial reimbursement.
- ■ ☐ If special transportation services are indicated on Page 3, appropriate expenditures are included in the budget.
- ■ ☐ Total allocations for both Part B and Preschool 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 14 – Estimated Expenditure Summary

- ■ ☐ 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 (General Purpose, Idea Part B, and Preschool) are correct.
- ■ ☐ Total expenditures for general purpose funds match total on page 16, item c.
- ■ ☐ If the LEA is going to reduce their level of local expenditures of special education services, the correct column is filled in and computed correctly.
- ■ ☐ Total 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 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)

***Page 15* – Equipment List (IDEA & PreSchool only)**

- ■ ☐ 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 <u>not</u> to be included on this page.

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

- ■ ☐ There is a justification for each budgeted account number under the Part B or Preschool 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 16* – Non-Supplanting/Maintenance of Effort**

LEA SEA

- ■ ☐ Name of School System is listed at top of page.
- ■ ☐ Expenditures for items "a" and "b" have been verified for accuracy.
- ■ ☐ Item c (1), either actual or projected is circled.
- ■ ☐ If actual figures used, amounts are transferred from State Special Education Expenditure Report correctly.
- ■ ☐ The total unduplicated count of disabled students served agrees with the June End of Year Report.
- ■ ☐ Division is correct.
- ■ ☐ If the LEA is not expending more money (total or per pupil) in item "c" than in item "b", a letter, signed by the Director of Schools must be included with justifications and specific expenditure amounts that equal or exceed the difference
- ■ ☐ Item "d"—the amount of total expenditures from general purpose funds has been transferred accurately from page 14.
- ■ ☐ Amount given in item "d" is greater than amount given in Item c (1). **If no**, LEA is notified of potential maintenance of effort problem.