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: Henderson County
Director of Schools: Steve Wilkinson

Signature Date

E-Mail Address: wilkinsons@k12tn.net
Name of Program Contact Person: Terri Meyer
E-Mail Address: meyert@k12tn.net
Address: 276 White Street
Lexington, TN 38351
Telephone No.: (731)968-2251

TO BE COMPLETED BY THE STATE DEPARTMENT OF EDUCATION

Amount of IDEA, Part B Funds Approved: $760,619.06

Amount of Preschool Grant Funds Approved: $24,034.45

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)

COMPLIANCE ASSURANCE
And
STATISTICAL INFORMATION
For
SCHOOL YEAR 2009-2010

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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.

LEA:

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)

_____ _____

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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CHILDREN WITH DISABILITIES TO RECEIVE FREE APPROPRIATE PUBLIC EDUCATION SERVICES FROM THE SCHOOL SYSTEM

This table should reflect those children the school system **may** provide services to during the upcoming school year. Report children by the primary disability on Table A. If a child has more than one disability, report him/her under the condition considered to be the major disability. **This is an unduplicated count** so each child should be reported only one time. These numbers are estimates based on current knowledge and data; you may refer to Table 1 of your last End of Year report as a reference for determining #'s when completing these two tables.

INSTRUCTIONS:

1 Within School System - Provide the number by the primary disability of the eligible children by age category who are to receive special education services within the school system.

2 Contractual Arrangements - Provide the number by disability of the eligible children by age category that are to be provided full-time special education services through contractual arrangement with another school system, a private school, or a public agency. **All contracts for full time special education placements must be approved annually by the state Commissioner of Education. No LEA shall expend state or federal funds for contracted placements that have not been approved by the Commissioner.** Attach contracts for the students listed. Any additional contracts for full time placement made during the school year shall be submitted within 30 days of the placement to your Management Consultant. No LEA can contract for services for CWD unless the program meets school approval.

3 Total to Receive Free Appropriate Public Education Services - Total of all students who are to be provided special education services by the school system directly (Column 1) or through contractual arrangement (Column 2) by age category. **This includes students who will turn 22 during the school year.**

4 Number to Receive Special Transportation – Provide a count by age, category and disability of eligible children who are to be provided special transportation***. If any numbers are reported in this column, transportation expenses must be included in the appropriate budget.***

5 Private School Children Placed by LEA –

Number Enrolled – Provide the number of eligible children with disabilities who may be enrolled by the LEA in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would also be reported in Columns 1 or 2.

6 Private School Children Placed by Parents – (Services Plan)

a. Number Enrolled – Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system.

b. Number Served – Provide the number of eligible children with disabilities who may be enrolled by parents' choice in private schools within the boundaries of the school system and may be provided special education services by the school system. Students reported here would not be reported in Columns 1, 2 or 3.

Authority: TRR & MS-0520-1-3-.09 (3)(c)

LEA: Henderson 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	1	11			1	11	1	4						
Blind					0	0								
Deaf-Blindness					0	0								
Deafness		1			0	1								
Developmental Delay	16	30			16	30	14	12						
Emotional Disturbance		17			0	17		2						
Hearing Impairments		4			0	4								
Intellectually Gifted		32			0	32								
Language Impairments	7	22			7	22	2	2						
Mental Retardation		38			0	38		9						
Multiple Disabilities		10			0	10		6						
Orthopedic Impairments		5			0	5		3						
Other - Functional Delay		14			0	14		1						
Other - Health Impairments		13			0	13		1						
Specific Learning Disabilities		291			0	291		2						
Speech Impairment	17	83			17	83	3	2						
Traumatic Brain Injury		2			0	2		1						
Visual Impairments		1			0	1		1						
TOTAL	41	574	0	0	41	574	20	46	0	0	0	0	0	0

Grand Total **615**

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

LEA: Henderson 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
39	8	1	2	1		18	2			71

*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
212	114	87	108	21		23	6		4	575

* 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: Henderson 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.

____ **Yes** _X__ 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)*

_X__ **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 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: Henderson 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: $ _____
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 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

GIVE THE ESEA PROGRAM UNDER WHICH FUNDS WILL BE USED:

Account No.	**Expenditure Item**	**Justification**

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

LEA: Henderson County

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

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.

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 bases 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 5 is marked "yes".

LEA: Henderson County

C. Use of IDEA Funds for Early Intervening Service

Voluntary Use: ☐ X Mandatory Use ☐

1. Estimated/final IDEA allocation: (Multiply Line 1 x 15%)	$	760,619.06 x .15
2. Maximum amount available for Coordinated Early Intervening Services:	$	114,092.86
3. Amount taken if less than maximum amount:	$	

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:

List specific interventions or areas to be addressed: (include grade levels and schools)
RTI support in grades k-3 for Westover and Scotts Hill Elementary Schools in Henderson County.

Projected Expenditures for Coordinated Early Intervening Services

Account No*	Expenditure Account Name	FTE	Amount Budgeted
141 71200 116	*Teachers Salaries*	*2.00*	*87,119.20*
141 71200 201	*Social Security*		*6,664.62*
141 71200 204	*Retirement*		*5,593.04*
141 71200 207	*Medical Insurance*		*14,716.00*
		Total:	114,092.86

* **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: Henderson County

JUSTIFICATIONS

IDEA Funds for Coordinated Early Intervening Services

ACCOUNT NUMBER	EXPENDITURE ITEM	JUSTIFICATION
141 71200 116	**Teachers Salaries**	**To pay for teachers working with Early Intervention Services**
141 71200 201	**Social Security**	**Fringe benefits for above salaries**
141 71200 204	**State Retirement**	**Fringe benefits for above salaries**
141 71200 207	**Medical Insurance**	**Fringe benefits for above salaries**

LEA:

C. FINANCIAL INFORMATION

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		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
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		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
311	Contracts with other School Systems		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-Certified		XXXXXXX		XXXXXXX		XXXXXXX
399	Other Contracted Services **(Specify)***		XXXXXXX		XXXXXXX		XXXXXXX
429	Instructional Supplies & Materials		XXXXXXX		XXXXXXX		XXXXXXX
449	Textbooks		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials **(Specify)***		XXXXXXX		XXXXXXX		XXXXXXX
535	Fee Waivers		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges **(Specify)***		XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment **(Specify)***		XXXXXXX		XXXXXXX		XXXXXXX
71150	**TOTAL EXPENDITURES**	**0.00**	**XXXXXXX**	**0.00**	**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**

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)

LEA: Henderson 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	1,186,081.00	29.00	61,500.00	1.50		
117	Career Ladder Program	19,000.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
127	Career Ladder Extended Contracts	6,000.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
128	Homebound Teachers	4,000.00					
162	Clerical Personnel			16,355.00	1.00		
163	Educational Assistants	194,000.00	14.00	240,000.00	16.50	20,601.45	1.50
171	Speech Pathologist						
189	Other Salaries & Wages **(Specify)***						
195	Certified Substitute Teachers						
198	Non-Certified Substitute Teachers	23,000.00					
201	Social Security	85,000.00	XXXXXXX	20,000.00	XXXXXXX	1,277.00	XXXXXXX
204	State Retirement	91,567.00	XXXXXXX	33,000.00	XXXXXXX	1,859.00	XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance	139,904.00	XXXXXXX	20,080.00	XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare	20,500.00	XXXXXXX	4,600.00	XXXXXXX	297.00	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	20,000.00	XXXXXXX	40,000.00	XXXXXXX		XXXXXXX
322	Evaluation & Testing		XXXXXXX		XXXXXXX		XXXXXXX
330	Operating Lease Payments		XXXXXXX		XXXXXXX		XXXXXXX
336	Maintenance And Repair Services - Equipment	2,000.00	XXXXXXX	2,000.00	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	16,110.00	XXXXXXX	7,500.20	XXXXXXX		XXXXXXX
449	Textbooks		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials **(Specify)***		XXXXXXX		XXXXXXX		XXXXXXX
535	Fee Waivers		XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges **(Specify)***		XXXXXXX	2,856.00	XXXXXXX		XXXXXXX
725	Special Education Equipment	5,000.00	XXXXXXX		XXXXXXX		XXXXXXX
71200	**TOTAL EXPENDITURES**	1,812,162.00	XXXXXXX	447,891.20	XXXXXXX	24,034.45	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:

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
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

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

LEA:

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		XXXXXXX		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**	0.00	XXXXXXX	0.00	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.
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***Note: "Specify" on Justification Page**

LEA:

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
72215	**SUPPORT SERVICES (72000)** **INSTRUCTIONAL STAFF (72220)** **ALTERNATIVE INSTRUCTION PROGRAM**						
105	Supervisor/Director						
117	Career Ladder Program		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
123	Guidance Personnel						
127	Career Ladder Extended Contracts		XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
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		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
330	Operating Lease Payment		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
432	Library Books/Media		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
72215	**TOTAL EXPENDITURES**	0.00	XXXXXXX	0.00	0.00	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: Henderson 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	67,785.00	1.00				
117	Career Ladder Program	2,000.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
124	Psychological Personnel	49,182.00	1.00				
127	Career Ladder Extended Contracts	2,000.00	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
135	Assessment Personnel	42,373.00	1.00				
161	Secretary(s)			19,930.00	1.00		
162	Clerical Personnel						
171	Speech Pathologist (Supervisory)						
189	Other Salaries & Wages (Specify)*	22,000.00	3.00				
196	In-Service Training		XXXXXXX		XXXXXXX		XXXXXXX
201	Social Security	10,454.00	XXXXXXX	1,236.00	XXXXXXX		XXXXXXX
204	State Retirement	11,000.00	XXXXXXX		XXXXXXX		XXXXXXX
206	Life Insurance		XXXXXXX		XXXXXXX		XXXXXXX
207	Medical Insurance	18,186.00	XXXXXXX		XXXXXXX		XXXXXXX
208	Dental Insurance		XXXXXXX		XXXXXXX		XXXXXXX
210	Unemployment Compensation		XXXXXXX		XXXXXXX		XXXXXXX
212	Employer Medicare	2,444.00	XXXXXXX	289.00	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	10,000.00	XXXXXXX	25,000.00	XXXXXXX		XXXXXXX
399	Other Contracted Services (Specify)*		XXXXXXX		XXXXXXX		XXXXXXX
499	Other Supplies & Materials (Specify)*	4,000.00	XXXXXXX		XXXXXXX		XXXXXXX
524	In-Service/Staff Development	4,000.00	XXXXXXX		XXXXXXX		XXXXXXX
599	Other Charges (Specify)*	6,500.00	XXXXXXX		XXXXXXX		XXXXXXX
790	Other Equipment (Specify)*	33,500.00	XXXXXXX		XXXXXXX		XXXXXXX
72220	TOTAL EXPENDITURES	285,424.00	XXXXXXX	46,455.00	XXXXXXX	0.00	XXXXXXX

Special Education Expenses Only
*FTE Positions: Full time equivalency – use two decimals.
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***Note: "Specify" on Justification Page**

LEA:

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

Special Education Expenses Only
*FTE Positions: Full time equivalency – **use two decimals.**
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Note: "Specify" on Justification Page

LEA: Henderson 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	22,000.00	2.00	107,000.00	8.50		
162	Clerical Personnel						
189	Other Salaries & Wages **(Specify)***						
196	In-Service Training						
201	Social Security	1,364.00	XXXXXXX	7,440.00	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	319.00	XXXXXXX	1,740.00	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		XXXXXXX		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 -	2,000.00	XXXXXXX	7,000.00	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	3,000.00	XXXXXXX		XXXXXXX
412	Diesel Fuel		XXXXXXX	26,000.00	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**	25,683.00	XXXXXXX	152,180.00	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: Henderson County

C. FINANCIAL INFORMATION (continued)

3. Estimated Expenditure Summary
Education for Students with Disabilities

71200	Special Education Program	1,812,162.00	447,891.20	24,034.45
72120	Health Services			
72130	Other Student Support			
72215	Alternative Instruction Program			
72220	Special Education Program Staff	285,424.00	46,455.00	
72410	Office of Principal			
72710	Transportation	25,683.00	152,180.00	
99100-590	Transfer Out of Funds: Indirect Cost *	XXXXXXX		
99100-590	Permissive Use of Funds:	XXXXXXX	XXXXXXX	XXXXXXX
	A. Adjustment to Local Effort		XXXXXXX	XXXXXXX
	B. School Wide	XXXXXXX		XXXXXXX
	C. Early Intervening Services	XXXXXXX	114,092.86	XXXXXXX
TOTAL EXPENDITURES		2,123,269.00	760,619.06	24,034.45

Indirect Cost Rate: _____

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

LEA:

C. FINANCIAL INFORMATION (continued)

☐ IDEA, PART B ☐ PRESCHOOL GRANT

4. Equipment Purchase Requiring Prior Approval

THIS INCLUDES EQUIPMENT HAVING A USEFUL LIFE OF MORE THAN ONE YEAR **AND** AN ACQUISITION COST OF $**5,000.00** OR MORE PER UNIT.

BUDGET CODES	QUANTITY	DESCRIPTION	UNIT COST	TOTAL COST	JUSTIFICATION FOR PURCHASE OF EACH ITEM
				0.00	
				0.00	
				0.00	

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

LEA:

Alternative Instruction Program

	Acct. No. 71150	Description	Justification	
	116	Teachers	Salaries for SE teachers working with students placed in the alternative program	
	128	Homebound Teachers	Salaries for SE teachers working with homebound SE students	
	162	Clerical Personnel	Salary of clerk to provide SE instructional support	
	163	Educational Assistants	Salaries for EAs working with SE students	
	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	
	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**)		
	311	Contracts with other School Systems	Contract with:	For:
	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 them	
	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)**		
	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE alternative classroom	
	449	Textbooks	To pay cost of supplementary SE textbooks	
	499	Other Supplies & Materials (**Specify**)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (**Specify**)		
	790	Other Equipment (**Specify**)		

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

LEA: Henderson 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	
X	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages **(Specify)**		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe 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	
	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:
X	312	Contracts with Private Agencies	Contract with: CP Center & Social Services	For: PT/OT & Counseling
	322	Evaluation & Testing	To evaluate and test S. E. students	
	330	Operating Lease Payments (**Specify**)		
X	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	
X	599	Other Charges (**Specify**)	To pay for communication expenses, (ii.e. postage, telephone & fax services, envelopes)	
	725	Special Education Equipment *		

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

LEA:

Students Support Services/Health Services

	Acct. No 72120	Description	Justification
	131	Medical Personnel	To pay for nurses, PT, etc. working with SE students
	189	Other Salaries & Wages **(Specify)**	
	201	Social Security	Fringe benefits for salaries funded above
	204	State Retirement	Fringe benefits for salaries funded above
	206	Life Insurance	Fringe benefits for salaries funded above
	207	Medical Insurance	Fringe benefits for salaries funded above
	208	Dental Insurance	Fringe benefits for salaries funded above
	210	Unemployment Compensation	Fringe benefits for salaries funded above
	212	Employer Medicare	Fringe benefits for salaries funded above
	299	Other Fringe Benefits **(Specify)**	
	307	Communication	SE communication costs
	330	Operating Lease Payments **(Specify)**	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE health related equipment
	348	Postal Charges	To pay for postal charges related to SE communication
	355	Travel	Travel by SE medical employees to treat SE students
	399	Other Contracted Services **(Specify)**	
	413	Drugs & Medical Supplies	To purchase medical supplies for SE students
	499	Other Supplies & Materials **(Specify)**	
	524	In-Service/Staff Development	In-service for SE medical personnel
	599	Other Charges **(Specify)**	
	735	Health Equipment **(Specify)**	

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

LEA:

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:
	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:

Support Services/Instructional Staff/Alternative Instruction Program

	Acct. No. 72215	Description	Justification
	105	Supervisor/Director	Pay salary for SE Supervisor of alternative school
	123	Guidance Personnel	To pay salary of SE guidance staff at alternative school
	129	Librarian(s)	To pay salary of SE librarian at alternative school
	138	Instructional Computer Personnel	To pay salary of SE instructional computer personnel
	161	Secretary (s)	To pay salary of SE secretary at alternative school
	162	Clerical Personnel	To pay salary of SE clerks at alternative school
	163	Educational Assistants	To pay salary of SE EAs at alternative school
	189	Other Salaries & Wages **(Specify)**	
	196	In-Service Training	Cost of in-service training for SE staff at alternative school
	201	Social Security	Fringe benefits for above personnel
	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
	210	Unemployment Compensation	Fringe benefits for above personnel
	212	Employer Medicare	Fringe benefits for above personnel
	299	Other Fringe Benefits **(Specify)**	
	307	Communication	SE communication costs
	330	Operating Lease Payments **(Specify)**	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment for alternative support personnel
	348	Postal Charges	To pay for postal charges re SE communication
	355	Travel	Travel expenses for SE staff at alternative school
	399	Other Contracted Services **(Specify)**	
	432	Library Books/Media	To purchase library books or media to be used by SE alternative program support staff
	499	Other Supplies & Materials **(Specify)**	
	524	In-Services/Staff Development	To provide staff development activities for SE alternative program support staff
	599	Other Charges **(Specify)**	
	790	Other Equipment **(Specify)**	

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

LEA: Henderson County

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
	124	Psychological Personnel	To pay salary of SE psychologist	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
X	161	Secretary(s)	To pay salary of SE secretary	
	162	Clerical Personnel	To pay salary of SE clerks	
	171	Speech Pathologist (Supervisory)	To pay for SE speech pathologist for supervisory services	
	189	Other Salaries and Wages **(Specify)**		
	196	In-Service Training	Pay for training of SE support staff	
X	201	Social Security	Fringe benefits for above personnel	
	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	
	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: The director, speech pathologists, psychological personnel and clerk will be reimbursed for travel expenses. Teachers will be reimbursed for conferences and workshop expenses.
	399	Other Contracted Services **(Specify)**		
	499	Other Supplies & Materials **(Specify)**		
	524	In-Services/Staff Development	Staff development for SE support staff	
	599	Other Charges **(Specify)**		
	790	Other Equipment **(Specify)**		

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

LEA:

Support Services/School Administration/Office of Principal

	Acct. No 72410	Description	Justification
	104	Principal (s)	Pay salary of school principal supervising SE students
	119	Accountants/Bookkeepers	To pay salary of SE accountant/bookkeeper
	139	Assistant Principal(s)	To pay salary of assistant principal supervising SE students
	161	Secretary(s)	To pay salary for school secretary
	162	Clerical Personnel	To pay salary for school clerks
	189	Other Salaries and Wages **(Specify)**	
	196	In-Service Training	In-service for school administrative staff serving SE students
	201	Social Security	Fringe benefits for above personnel
	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
	210	Unemployment Compensation	Fringe benefits for above personnel
	212	Employer Medicare	Fringe benefits for above personnel
	299	Other Fringe Benefits **(Specify)**	
	307	Communication	SE communication costs
	317	Data Processing Services	SE costs for data processing services
	320	Dues and Memberships	Professional due/memberships for SE office staff
	330	Operating Lease Payments **(Specify)**	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE office equipment
	348	Postal Charges	To pay for SE postal charges
	355	Travel	To pay travel for SE school administrative staff
	399	Other Contracted Services **(Specify)**	
	411	Data Processing Supplies	To maintain data processing supplies for the SE program
	435	Office Supplies	Supplies for SE office staff
	499	Other Supplies & Materials **(Specify)**	
	524	In-Services/Staff Development	Staff training for SE school administrative staff
	599	Other Charges **(Specify)**	
	701	Administration Equipment **(Specify)**	

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

LEA: Henderson County

Transportation

	Acct. No. 72710	Description	Justification
	105	Supervisor/Director **(Specify)**	
	142	Mechanic(s)	
X	146	Bus Drivers	Special Education bus drivers to transport special education students
	162	Clerical Personnel	
	189	Other Salaries & Wages **(Specify)**	
	196	In-Service Training	In-service training for approved special education personnel above
X	201	Social Security	Fringe benefits for approved personnel above
	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
	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)**	
	313	Contracts with Parents	
	314	Contracts with Public Carriers	
	315	Contracts with Vehicle Owners	
	329	Laundry Service	
	330	Operating Lease Payments	
X	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	
X	399	Other Contracted Services **(Specify)**	For private transportation with parents to therapies & field trips
X	412	Diesel Fuel	For special education purchased vehicles
	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:

PRESCHOOL GRANT

Alternative Instruction Program

	Acct. No. 71150	Description	Justification	
	116	Teachers	Salaries for SE teachers working with students placed in the alternative program	
	128	Homebound Teachers	Salaries for SE teachers working with homebound SE students	
	162	Clerical Personnel	Salary of clerk to provide SE instructional support	
	163	Educational Assistants	Salaries for EAs working with SE students	
	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	
	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**)		
	311	Contracts with other School Systems	Contract with:	For:
	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 them	
	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)**		
	429	Instructional Supplies & Materials	To purchase supplemental supplies/materials for the SE alternative classroom	
	449	Textbooks	To pay cost of supplementary SE textbooks	
	499	Other Supplies & Materials (**Specify**)		
	535	Fee Waivers	To pay fees for SE students that cannot afford them	
	599	Other Charges (**Specify**)		
	790	Other Equipment (**Specify**)		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA:

PRESCHOOL GRANT

Special Education Instruction Program

	Acct. No. 71200	Description	Justification	
	116	Teachers	To pay for teachers working with SE students	
	128	Homebound Teachers	To pay for homebound teachers working w/ SE students	
	162	Clerical Personnel	To pay for SE clerical personnel	
X	163	Educational Assistants	To pay for SE educational assistants	
	171	Speech Pathologist	To pay for SE speech pathologist	
	189	Other Salaries & Wages **(Specify)**		
	195	Certified Substitute Teachers	Certified Substitutes for SE teachers	
	198	Non-Certified Substitute Teachers	Non-Certified Substitutes for SE teachers	
X	201	Social Security	Fringe 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	
	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)**		
	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

LEA:

PRESCHOOL GRANT

Students Support Services/Health Services

	Acct. No 72120	Description	Justification
	131	Medical Personnel	To pay for nurses, PT, etc. working with SE students
	189	Other Salaries & Wages **(Specify)**	
	201	Social Security	Fringe benefits for salaries funded above
	204	State Retirement	Fringe benefits for salaries funded above
	206	Life Insurance	Fringe benefits for salaries funded above
	207	Medical Insurance	Fringe benefits for salaries funded above
	208	Dental Insurance	Fringe benefits for salaries funded above
	210	Unemployment Compensation	Fringe benefits for salaries funded above
	212	Employer Medicare	Fringe benefits for salaries funded above
	299	Other Fringe Benefits **(Specify)**	
	307	Communication	SE communication costs
	330	Operating Lease Payments **(Specify)**	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE health related equipment
	348	Postal Charges	To pay for postal charges related to SE communication
	355	Travel	Travel by SE medical employees to treat SE students
	399	Other Contracted Services **(Specify)**	
	413	Drugs & Medical Supplies	To purchase medical supplies for SE students
	499	Other Supplies & Materials **(Specify)**	
	524	In-Service/Staff Development	In-service for SE medical personnel
	599	Other Charges **(Specify)**	
	735	Health Equipment **(Specify)**	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA:

PRESCHOOL GRANT

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:
	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

LEA:

PRESCHOOL GRANT

Support Services/Instructional Staff/Alternative Instruction Program

	Acct. No. 72215	Description	Justification
	105	Supervisor/Director	Pay salary for SE Supervisor of alternative school
	123	Guidance Personnel	To pay salary of SE guidance staff at alternative school
	129	Librarian(s)	To pay salary of SE librarian at alternative school
	138	Instructional Computer Personnel	To pay salary of SE instructional computer personnel
	161	Secretary (s)	To pay salary of SE secretary at alternative school
	162	Clerical Personnel	To pay salary of SE clerks at alternative school
	163	Educational Assistants	To pay salary of SE EAs at alternative school
	189	Other Salaries & Wages **(Specify)**	
	196	In-Service Training	Cost of in-service training for SE staff at alternative school
	201	Social Security	Fringe benefits for above personnel
	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
	210	Unemployment Compensation	Fringe benefits for above personnel
	212	Employer Medicare	Fringe benefits for above personnel
	299	Other Fringe Benefits **(Specify)**	
	307	Communication	SE communication costs
	330	Operating Lease Payments **(Specify)**	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE equipment for alternative support personnel
	348	Postal Charges	To pay for postal charges re SE communication
	355	Travel	Travel expenses for SE staff at alternative school
	399	Other Contracted Services **(Specify)**	
	432	Library Books/Media	To purchase library books or media to be used by SE alternative program support staff
	499	Other Supplies & Materials **(Specify)**	
	524	In-Services/Staff Development	To provide staff development activities for SE alternative program support staff
	599	Other Charges **(Specify)**	
	790	Other Equipment **(Specify)**	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA:

PRESCHOOL GRANT

Support Services/Special Education Program

	Acct. No. 72220	Description	Justification	
	105	Supervisor/Director	Pay salary for SE Supervisor/Director	
	124	Psychological Personnel	To pay salary of SE psychologist	
	135	Assessment Personnel	To pay salary of SE assessment personnel	
	161	Secretary(s)	To pay salary of SE secretary	
	162	Clerical Personnel	To pay salary of SE clerks	
	171	Speech Pathologist (Supervisory)	To pay for SE speech pathologist for supervisory services	
	189	Other Salaries and Wages **(Specify)**		
	196	In-Service Training	Pay for training of SE support staff	
	201	Social Security	Fringe benefits for above personnel	
	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	
	210	Unemployment Compensation	Fringe benefits for above personnel	
	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	
	355	Travel	Travel for SE support Staff	For:
	399	Other Contracted Services **(Specify)**		
	499	Other Supplies & Materials **(Specify)**		
	524	In-Services/Staff Development	Staff development for SE support staff	
	599	**pecify)**		
	790	Other Equipment **(Specify)**		

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA:

PRESCHOOL GRANT

Support Services/School Administration/Office of Principal

	Acct. No 72410	Description	Justification
	104	Principal (s)	Pay salary of school principal supervising SE students
	119	Accountants/Bookkeepers	To pay salary of SE accountant/bookkeeper
	139	Assistant Principal(s)	To pay salary of assistant principal supervising SE students
	161	Secretary(s)	To pay salary for school secretary
	162	Clerical Personnel	To pay salary for school clerks
	189	Other Salaries and Wages **(Specify)**	
	196	In-Service Training	In-service for school administrative staff serving SE students
	201	Social Security	Fringe benefits for above personnel
	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
	210	Unemployment Compensation	Fringe benefits for above personnel
	212	Employer Medicare	Fringe benefits for above personnel
	299	Other Fringe Benefits **(Specify)**	
	307	Communication	SE communication costs
	317	Data Processing Services	SE costs for data processing services
	320	Dues and Memberships	Professional due/memberships for SE office staff
	330	Operating Lease Payments **(Specify)**	
	336	Maintenance & Repair Services-Equipment	To maintain and repair SE office equipment
	348	Postal Charges	To pay for SE postal charges
	355	Travel	To pay travel for SE school administrative staff
	399	Other Contracted Services **(Specify)**	
	411	Data Processing Supplies	To maintain data processing supplies for the SE program
	435	Office Supplies	Supplies for SE office staff
	499	Other Supplies & Materials **(Specify)**	
	524	In-Services/Staff Development	Staff training for SE school administrative staff
	599	Other Charges **(Specify)**	
	701	Administration Equipment **(Specify)**	

C. FINANCIAL INFORMATION
5. Estimated Expenditure Justification Page

LEA:

PRESCHOOL GRANT

Transportation

	Acct. No. 72710	Description	Justification
	105	Supervisor/Director **(Specify)**	
	142	Mechanic(s)	
	146	Bus Drivers	Special Education bus drivers to transport special education students
	162	Clerical Personnel	
	189	Other Salaries & Wages **(Specify)**	
	196	In-Service Training	In-service training for approved special education personnel above
	201	Social Security	Fringe benefits for approved personnel above
	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
	210	Unemployment Compensation	Fringe benefits for approved personnel above
	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)**	
	313	Contracts with Parents	
	314	Contracts with Public Carriers	
	315	Contracts with Vehicle Owners	
	329	Laundry Service	
	330	Operating Lease Payments	
	338	Maintenance & Repair Service – Vehicles	Maintenance and repair of special education purchased vehicles
	340	Medical and Dental Services	
	348	Postal Charges	To pay postal charges re: communication
	351	Rentals	
	355	Travel	
	399	Other Contracted Services **(Specify)**	
	412	Diesel Fuel	
	418	Equipment and Machinery Parts	For special education purchased vehicles
	424	Garage Supplies	For special education purchased vehicles
	425	Gasoline	For special education purchased vehicles
	433	Lubricants	For special education purchased vehicles
	450	Tires and Tubes	For special education purchased vehicles
	453	Vehicle Parts	For special education purchased vehicles
	499	Other Supplies & Materials **(Specify)**	
	511	Vehicle & Equipment Insurance	To pay insurance for vehicles and equipment used to transport SE students
	524	In-Service/Staff Development	Staff Development for above approved special education personnel
	599	Other Charges **(Specify)**	
	701	Administration Equipment	
	729	Transportation Equipment	

LEA:

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)	$ 1,989,935.84
Total unduplicated count of disabled students served by the school system (End of Year Report 2006-2007)	656
Per pupil expenditures 2006-2007 Divide a (1) by a (2)	$ 3,033.44

b. Expenditures for 2007-2008

1. Actual amount expended for students with disabilities served (State Sp Ed Expenditure Report, 2007 - 2008)	$ 2,063,261.77
2. Total unduplicated count of disabled students served by the school system (End of Year Report 2007-2008)	620
3. Per pupil expenditures 2007-2008 Divide a (1) by a (2)	$ 3,327.84

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)	$ 2,123,269	$
2. Total unduplicated count of disabled students served by the school system (End of Year Report, 2008-2009)	615	
3. Per pupil actual or projected expenditures 2008-2009 Divide b (1) by b (2)	$ 3,452,470	$
4. System's total net enrollment (All Students)	3,669	
Percentage of S.E. Students (Divide c.2 by c.4)	16.762	

d. Projected Expenditures for 2009-2010

(Page 14, Total Expenditures General Purpose Funds) $ 2,123,269

*** 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.

COOPERATIVE AGENCY AGREEMENT FOR IDEA, PART B

BETWEEN

_____ **And** _____

For 2009-2010 Academic Year

Each of the undersigned certifies that, to the best of his/her knowledge, the information contained in the application is correct and complete, that the agency which he/she represents has authorized him/her to file this application. The participating agency named below has been designated as the administrative and fiscal agency for this project. All participating agencies have entered into an agreement concerning the final disposition of equipment, facilities and materials purchased for this project with Federal Funds.

Certification of Administration and Fiscal Agent

A. _____
(Legal Name of Agency – State or Local)

B. _____
(Address – Number/Street)

C. _____
(City/Town) (State) (Zip Code)

D. _____
(Area Code) (Telephone) (Extension)

E. Number of Children with Disabilities Participating in Project _____

F. Amount of Funds Authorized $ _____

G. _____
(Name and Title of Authorized Representative)

H. _____ _____
(Signature) (Date)

Certification of Administration and Fiscal Agent

A. _____
(Legal Name of Agency – State or Local)

B. _____
(Address – Number/Street)

C. _____
(City/Town) (State) (Zip Code)

D. _____
(Area Code) (Telephone) (Extension)

E. Number of Children with Disabilities Participating in Project _____

F. Amount of Funds Authorized $ _____

G. _____
(Name and Title of Authorized Representative)

H. _____ _____
(Signature) (Date)

COOPERATIVE AGENCY AGREEMENT FOR PRESCHOOL

BETWEEN

_____ **And** _____

For 2009-2010 Academic Year

Each of the undersigned certifies that, to the best of his/her knowledge, the information contained in the application is correct and complete, that the agency which he/she represents has authorized him/her to file this application. The participating agency named below has been designated as the administrative and fiscal agency for this project. All participating agencies have entered into an agreement concerning the final disposition of equipment, facilities and materials purchased for this project with Federal Funds.

Certification of Administration and Fiscal Agent

A. _____
(Legal Name of Agency – State or Local)

B. _____
(Address – Number/Street)

C. _____
(City/Town) (State) (Zip Code)

D. _____
(Area Code) (Telephone) (Extension)

H. Number of Children with Disabilities Participating in Project _____

I. Amount of Funds Authorized $ _____

J. _____
(Name and Title of Authorized Representative)

I. _____ _____
(Signature) (Date)

Certification of Administration and Fiscal Agent

A. _____
(Legal Name of Agency – State or Local)

B. _____
(Address – Number/Street)

C. _____
(City/Town) (State) (Zip Code)

D. _____
(Area Code) (Telephone) (Extension)

I. Number of Children with Disabilities Participating in Project _____

J. Amount of Funds Authorized $ _____

K. _____
(Name and Title of Authorized Representative)

L. _____ _____
(Signature) (Date)

APPENDIX

Comprehensive Application for SPED Checklist

TABLE OF CONTENTS

PAGE

Check List ……..……..……...1-4
Indirect Cost (Restricted Rate) Worksheet……..……..5

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.

Calculation of

Indirect Cost (Restricted Rate)

_____	_____	=	_____	/	1.00 _ _ 1.0_ _ _ _____	X	_____	=	_____
Total IDEA Allocation	**Any Equipment** and/or permissive use of funds		**Adjusted Allocation**		**Ind. Cost**		**Ind. Cost %**		**Max. Indirect Cost**

_____	-	_____	=	_____	/	1.00 _ _ 1.0_ _ _ _____	X	_____	=	_____
Total PS Allocation		Any Equipment and/or permissive use of funds		Adjusted Allocation		Ind. Cost		Inc. Cost %		Max. Indirect Cost

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SAMPLE:

System: Tennessee City Schools
Indirect Cost Rate: 1.23%

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

System: Volunteer County Schools
Indirect Cost Rate: 0.81%

74,152	-	0	=	74,152	/	1.0081	=	73,556.19	X	.81%	= 595.81
Total PS Allocation		Equipment And/or permissive use of funds		Adjusted Allocation		Ind. Cost				Ind. Cost %	Max. Ind. Cost