



PHIL BREDESEN
GOVERNOR

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

TIMOTHY K. WEBB, Ed.D.
ACTING COMMISSIONER

MEMORANDUM

TO: Special Education Supervisors

FROM: Kathi Rowe, Director of Program Management Services

SUBJECT: Amendment & Addendum forms for the 2008-2009 SY

DATE:

Amendments (Part B and Preschool Grant) should be submitted for approval when there are significant program and/or Federal monetary changes to the Comprehensive Application for Providing Special Education Services. A budget should be amended when (EDGAR, Sec. 80.30):

- there are shifts of more than 10% in any approved Account code series such as 71200,
- new line items are being added,
- there is any change in personnel,
- purchasing equipment costing \$5,000 or more per unit with Federal Funds.

An addendum should be submitted for approval when requesting a change in the program but not the budget, such as when:

- there is a change in key personnel,
- there is a change in the type of equipment being purchased.

Following are guidelines for preparing and submitting any amendments:

1. Each amendment/addendum request must be accompanied by a cover letter from the Director of Schools. Part B and Preschool Grant Amendments/addendums are processed separately and each must have a cover letter.
2. The original and four (4) copies of each amendment (or three (3) copies of the addendum) must be sent to your **Management Consultant**. Each copy should have a cover letter. After review, and revisions (if needed), the Management Consultant will send the Amendment/addendum to Nashville to be processed and approved.

3. The “current budget” column must be the same as the last approved budget.
4. The total budget for the Federal program being revised must be included in the amendment even though all line items are not being changed. However, only submit those pages on which you have money budgeted. Blank pages should be omitted.
5. Line item increases and decreases should be shown for those line items being amended. Round to the nearest dollar unless submitting a –21 carry-over budget.
6. There must be a justification for each line item increase and each line item decrease that explains the need for the increase or decrease. Generally, a more detailed explanation is required for larger changes than smaller changes or adjustments.
7. If equipment requiring prior approval is to be purchased, there must be an equipment list with a justification for each item to be purchased. This includes equipment having a useful life of more than one year and an acquisition cost of \$5,000.00 or more per item/unit.
8. Indirect costs should be adjusted if funds are added/deleted for purchase of equipment.
9. If staff is added or deleted in the amendment, the FTE (Personnel) Column on the Amendment pages must show the change.
10. Carryover of an –01 project to the next fiscal year becomes a –21 project and requires a **Completion Report** and carryover budget forms (EDGAR 80.23). **Fill out the “current budget” and “FTE” columns only for the –21 project carryover with justifications, and if applicable, the equipment page.**

Attached is a SAMPLE cover letter with boxes to complete to ensure that all information is included. Also attached is a draft checklist that your management consultant will use to process this paperwork. Assuring that your submittal adheres to the items on the checklist will expediate the approval process.

nm/bt

Enclosures

cc: Joseph Fisher
Management Consultants
Director of Schools

INSTRUCTIONS ON HOW TO OPEN THE AMENDMENT FINANCIAL PAGES

1. Double click inside the Financial Page, and it will turn into an Excel worksheet.
2. Enter your information, and the formulas will calculate totals.
3. Before closing the Excel worksheet, hold down the Ctrl key and hit the Home key; otherwise worksheets will not print out properly.
4. Click outside the worksheet, and the Excel worksheet will return to the Word document.
5. **Save As** and **Rename** the document to save to a disk or on your hard drive; otherwise it will not save entries since it is a READ ONLY document.

ONLY SEND IN THE PAGES WHERE MONEY IS BUDGETED.

Note:

You may have to use the scroll bar in Word, but you must scroll slowly.

Ignore the Word background while you are in the Excel Worksheet. The page will go back into the right position and print out correctly when you click outside the worksheet.

FINANCIAL INFORMATION

IDEA, PART B

PRESCHOOL GRANT

ACCOUNT NO.	EXPENDITURES	CURRENT BUDGET	*FTE Positions	INCREASE	DECREASE	AMENDED BUDGET	*FTE Positions
71150	INSTRUCTION (71000) ALTERNATIVE INSTRUCTION PROGRAM						
116	Teachers					0	
117	Career Ladder Program		XXXXXXX			0	XXXXXXX
127	Career Ladder Extended Contracts		XXXXXXX			0	XXXXXXX
128	Homebound Teachers					0	
162	Clerical Personnel					0	
163	Educational Assistants					0	
189	Other Salaries & Wages					0	
195	Certified Substitute Teachers					0	
198	Non-Certified Substitute Teachers					0	
201	Social Security		XXXXXXX			0	XXXXXXX
204	State Retirement		XXXXXXX			0	XXXXXXX
206	Life Insurance		XXXXXXX			0	XXXXXXX
207	Medical Insurance		XXXXXXX			0	XXXXXXX
208	Dental Insurance		XXXXXXX			0	XXXXXXX
210	Unemployment Compensation		XXXXXXX			0	XXXXXXX
212	Employer Medicare		XXXXXXX			0	XXXXXXX
299	Other Fringe Benefits		XXXXXXX			0	XXXXXXX
311	Contracts with other School Systems		XXXXXXX			0	XXXXXXX
330	Operating Lease Payments		XXXXXXX			0	XXXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXXX			0	XXXXXXX
356	Tuition		XXXXXXX			0	XXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXX			0	XXXXXXX
370	Contracts for Substitute Teachers - Non-Certified		XXXXXXX			0	XXXXXXX
399	Other Contracted Services		XXXXXXX			0	XXXXXXX
429	Instructional Supplies & Materials		XXXXXXX			0	XXXXXXX
449	Textbooks		XXXXXXX			0	XXXXXXX
499	Other Supplies & Materials		XXXXXXX			0	XXXXXXX
535	Fee Waivers		XXXXXXX			0	XXXXXXX
599	Other Charges (Specify)		XXXXXXX			0	XXXXXXX
790	Other Equipment		XXXXXXX			0	XXXXXXX
71150	TOTAL EXPENDITURES	0.00	XXXXXXX	0.00	0.00	0.00	XXXXXXX

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NOTE: If this is a carryover – 21, complete “current budget” column only.

FINANCIAL INFORMATION (Continued)

IDEA, PART B **PRESCHOOL GRANT**

ACCOUNT NO 71200	EXPENDITURES INSTRUCTION (71000) SPECIAL EDUCATION PROGRAM	CURRENT BUDGET	*FTE Positions	INCREASE	DECREASE	AMENDED BUDGET	*FTE Positions
116	Teachers					0.00	
117	Career Ladder Program		XXXXXXXX			0.00	XXXXXXXX
127	Career Ladder Extended Contracts		XXXXXXXX			0.00	XXXXXXXX
128	Homebound Teachers					0.00	
162	Clerical Personnel					0.00	
163	Educational Assistants					0.00	
171	Speech Pathologist					0.00	
189	Other Salaries & Wages					0.00	
195	Certified Substitute Teachers					0.00	
198	Non-Certified Substitute Teachers					0.00	
201	Social Security		XXXXXXXX			0.00	XXXXXXXX
204	State Retirement		XXXXXXXX			0.00	XXXXXXXX
206	Life Insurance		XXXXXXXX			0.00	XXXXXXXX
207	Medical Insurance		XXXXXXXX			0.00	XXXXXXXX
208	Dental Insurance		XXXXXXXX			0.00	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX			0.00	XXXXXXXX
212	Employer Medicare		XXXXXXXX			0.00	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX			0.00	XXXXXXXX
310	Contracts With Other Public Agencies		XXXXXXXX			0.00	XXXXXXXX
311	Contracts With Other School Systems		XXXXXXXX			0.00	XXXXXXXX
312	Contracts With Private Agencies		XXXXXXXX			0.00	XXXXXXXX
322	Evaluation & Testing		XXXXXXXX			0.00	XXXXXXXX
330	Operating Lease Payments		XXXXXXXX			0.00	XXXXXXXX
336	Maintenance And Repair Services - Equipment		XXXXXXXX			0.00	XXXXXXXX
356	Tuition		XXXXXXXX			0.00	XXXXXXXX
369	Contracts for Substitute Teachers - Certified		XXXXXXXX			0.00	XXXXXXXX
370	Contracts for Substitute Teachers - Non-Certified		XXXXXXXX			0.00	XXXXXXXX
399	Other Contracted Services		XXXXXXXX			0.00	XXXXXXXX
429	Instructional Supplies & Materials		XXXXXXXX			0.00	XXXXXXXX
449	Textbooks		XXXXXXXX			0.00	XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX			0.00	XXXXXXXX
535	Fee Waivers		XXXXXXXX			0.00	XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX			0.00	XXXXXXXX
725	Special Education Equipment		XXXXXXXX			0.00	XXXXXXXX
71200	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	0.00	0.00	XXXXXXXX

Use current indirect cost rate – always be sure to subtract equipment.

NOTE: If this is a carryover – 21, complete “current budget” column only.

FINANCIAL INFORMATION (Continued)

IDEA, PART B

PRESCHOOL GRANT

ACCOUNT NO.	EXPENDITURES	CURRENT BUDGET	*FTE Positions	INCREASE	DECREASE	AMENDED BUDGET	*FTE Positions
72120	SUPPORT SERVICES (72000) STUDENTS (72100) HEALTH SERVICES						
131	Medical Personnel						
189	Other Salaries & Wages						
201	Social Security		XXXXXXXX				XXXXXXXX
204	State Retirement		XXXXXXXX				XXXXXXXX
206	Life Insurance		XXXXXXXX				XXXXXXXX
207	Medical Insurance		XXXXXXXX				XXXXXXXX
208	Dental Insurance		XXXXXXXX				XXXXXXXX
210	Unemployment Compensation		XXXXXXXX				XXXXXXXX
212	Employer Medicare		XXXXXXXX				XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX				XXXXXXXX
307	Communication		XXXXXXXX				XXXXXXXX
330	Operating Lease Payments		XXXXXXXX				XXXXXXXX
336	Equipment		XXXXXXXX				XXXXXXXX
348	Postal Charges		XXXXXXXX				XXXXXXXX
355	Travel		XXXXXXXX				XXXXXXXX
399	Other Contracted Services		XXXXXXXX				XXXXXXXX
413	Drugs & Medical Supplies		XXXXXXXX				XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX				XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX				XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX				XXXXXXXX
735	Health Equipment		XXXXXXXX				XXXXXXXX
72120	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	0	0.00	XXXXXXXX

NOTE: If this is a carryover – 21, complete “current budget” column only.

FINANCIAL INFORMATION (Continued)

IDEA, PART B

PRESCHOOL GRANT

ACCOUNT NO.	EXPENDITURES	CURRENT BUDGET	*FTE Positions	INCREASE	DECREASE	AMENDED BUDGET	*FTE Positions
72130	SUPPORT SERVICES (72000)						
	STUDENTS (72100)						
	OTHER STUDENT SUPPORT						
117	Career Ladder Program		XXXXXXXX			0.00	XXXXXXXX
123	Guidance Personnel					0.00	
124	Psychological Personnel					0.00	
127	Career Ladder - Extended Contracts		XXXXXXXX			0.00	XXXXXXXX
130	Social Workers					0.00	
135	Assessment Personnel					0.00	
161	Secretary(s)					0.00	
162	Clerical Personnel					0.00	
164	Attendants					0.00	
170	School Resource Officers					0.00	
189	Other Salaries & Wages					0.00	
201	Social Security		XXXXXXXX			0.00	XXXXXXXX
204	State Retirement		XXXXXXXX			0.00	XXXXXXXX
206	Life Insurance		XXXXXXXX			0.00	XXXXXXXX
207	Medical Insurance		XXXXXXXX			0.00	XXXXXXXX
208	Dental Insurance		XXXXXXXX			0.00	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX			0.00	XXXXXXXX
212	Employer Medicare		XXXXXXXX			0.00	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX			0.00	XXXXXXXX
307	Communication		XXXXXXXX			0.00	XXXXXXXX
309	Contracts with Government Agencies		XXXXXXXX			0.00	XXXXXXXX
311	Contracts with other School Systems		XXXXXXXX			0.00	XXXXXXXX
322	Evaluation & Testing		XXXXXXXX			0.00	XXXXXXXX
330	Operating Lease Payment		XXXXXXXX			0.00	XXXXXXXX
336	Maintenance & Repair Services-Equip		XXXXXXXX			0.00	XXXXXXXX
348	Postal Charges		XXXXXXXX			0.00	XXXXXXXX
355	Travel		XXXXXXXX			0.00	XXXXXXXX
399	Other Contracted Services		XXXXXXXX			0.00	XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX			0.00	XXXXXXXX
524	In-service/Staff Development		XXXXXXXX			0.00	XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX			0.00	XXXXXXXX
790	Other Equipment		XXXXXXXX			0.00	XXXXXXXX
72130	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	0.00	0.00	XXXXXXXX

NOTE: If this is a carryover – 21, complete “current budget” column only

FINANCIAL INFORMATION (Continued)

IDEA, PART B

PRESCHOOL GRANT

ACCOUNT NO.	EXPENDITURES	CURRENT BUDGET	*FTE Positions	INCREASE	DECREASE	AMENDED BUDGET	*FTE Positions
72215	SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72220) ALTERNATIVE INSTRUCTION PROGRAM						
105	Supervisor/Director					0.00	
117	Career Ladder Program		XXXXXXXX			0.00	XXXXXXXX
123	Guidance Personnel					0.00	
127	Career Ladder Extended Contracts		XXXXXXXX			0.00	XXXXXXXX
129	Librarian(s)					0.00	
138	Instructional Computer Personnel					0.00	
161	Secretary(s)					0.00	
162	Clerical Personnel					0.00	
163	Educational Assistants					0.00	
189	Other Salaries & Wages					0.00	
196	In-Service Training		XXXXXXXX			0.00	XXXXXXXX
201	Social Security		XXXXXXXX			0.00	XXXXXXXX
204	State Retirement		XXXXXXXX			0.00	XXXXXXXX
206	Life Insurance		XXXXXXXX			0.00	XXXXXXXX
207	Medical Insurance		XXXXXXXX			0.00	XXXXXXXX
208	Dental Insurance		XXXXXXXX			0.00	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX			0.00	XXXXXXXX
212	Employer Medicare		XXXXXXXX			0.00	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX			0.00	XXXXXXXX
307	Communication		XXXXXXXX			0.00	XXXXXXXX
330	Operating Lease Payment		XXXXXXXX			0.00	XXXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXXX			0.00	XXXXXXXX
348	Postal Charges		XXXXXXXX			0.00	XXXXXXXX
355	Travel		XXXXXXXX			0.00	XXXXXXXX
399	Other Contracted Services		XXXXXXXX			0.00	XXXXXXXX
432	Library Books/Media		XXXXXXXX			0.00	XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX			0.00	XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX			0.00	XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX			0.00	XXXXXXXX
790	Other Equipment		XXXXXXXX			0.00	XXXXXXXX
72215	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	0.00	0.00	XXXXXXXX

NOTE: If this is a carryover – 21, complete “current budget” column only.

FINANCIAL INFORMATION (Continued)

IDEA, PART B

PRESCHOOL GRANT

ACCOUNT NO.	EXPENDITURES	CURRENT BUDGET	*FTE Positions	INCREASE	DECREASE	AMENDED BUDGET	*FTE Positions
72220	SUPPORT SERVICES (72000) SPECIAL EDUCATION PROGRAM STAFF						
105	Supervisor/Director					0.00	
117	Career Ladder Program		XXXXXXXX			0.00	XXXXXXXX
124	Psychological Personnel					0.00	
127	Career Ladder Extended Contracts		XXXXXXXX			0.00	XXXXXXXX
135	Assessment Personnel					0.00	
161	Secretary(s)					0.00	
162	Clerical Personnel					0.00	
171	Speech Pathologist					0.00	
189	Other Salaries & Wages					0.00	
196	In-Service Training		XXXXXXXX			0.00	XXXXXXXX
201	Social Security		XXXXXXXX			0.00	XXXXXXXX
204	State Retirement		XXXXXXXX			0.00	XXXXXXXX
206	Life Insurance		XXXXXXXX			0.00	XXXXXXXX
207	Medical Insurance		XXXXXXXX			0.00	XXXXXXXX
208	Dental Insurance		XXXXXXXX			0.00	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX			0.00	XXXXXXXX
212	Employer Medicare		XXXXXXXX			0.00	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX			0.00	XXXXXXXX
307	Communication		XXXXXXXX			0.00	XXXXXXXX
308	Consultants		XXXXXXXX			0.00	XXXXXXXX
330	Operating Lease Payments		XXXXXXXX			0.00	XXXXXXXX
336	Maintenance & Repair Services -Equipment		XXXXXXXX			0.00	XXXXXXXX
348	Postal Charges		XXXXXXXX			0.00	XXXXXXXX
355	Travel		XXXXXXXX			0.00	XXXXXXXX
399	Other Contracted Services		XXXXXXXX			0.00	XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX			0.00	XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX			0.00	XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX			0.00	XXXXXXXX
790	Other Equipment		XXXXXXXX			0.00	XXXXXXXX
72220	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	0.00	0.00	XXXXXXXX

NOTE: If this is a carryover – 21, complete “current budget” column only.

FINANCIAL INFORMATION (Continued)

IDEA, PART B

PRESCHOOL GRANT

ACCOUNT NO.	EXPENDITURES	CURRENT BUDGET	*FTE Positions	INCREASE	DECREASE	AMENDED BUDGET	*FTE Positions
72410	SUPPORT SERVICES (72000) SCHOOL ADMIN. (72400) OFFICE OF PRINCIPAL						
104	Principal(s)					0.00	
117	Career Ladder Program		XXXXXXXX			0.00	XXXXXXXX
119	Accountants/ Bookkeepers					0.00	
127	Career Ladder Extended Contracts		XXXXXXXX			0.00	XXXXXXXX
139	Assistant Principal(s)					0.00	
161	Secretary(s)					0.00	
162	Clerical Personnel					0.00	
189	Other Salaries & Wages					0.00	
196	In-Service Training		XXXXXXXX			0.00	XXXXXXXX
201	Social Security		XXXXXXXX			0.00	XXXXXXXX
204	State Retirement		XXXXXXXX			0.00	XXXXXXXX
206	Life Insurance		XXXXXXXX			0.00	XXXXXXXX
207	Medical Insurance		XXXXXXXX			0.00	XXXXXXXX
208	Dental Insurance		XXXXXXXX			0.00	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX			0.00	XXXXXXXX
212	Employer Medicare		XXXXXXXX			0.00	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX			0.00	XXXXXXXX
307	Communication		XXXXXXXX			0.00	XXXXXXXX
317	Data Processing Services		XXXXXXXX			0.00	XXXXXXXX
320	Dues & Memberships		XXXXXXXX			0.00	XXXXXXXX
330	Operating Lease Payment		XXXXXXXX			0.00	XXXXXXXX
336	Maintenance & Repair Services-		XXXXXXXX			0.00	XXXXXXXX
348	Postal Charges		XXXXXXXX			0.00	XXXXXXXX
355	Travel		XXXXXXXX			0.00	XXXXXXXX
399	Other Contracted Services		XXXXXXXX			0.00	XXXXXXXX
411	Data Processing Supplies		XXXXXXXX			0.00	XXXXXXXX
435	Office Supplies		XXXXXXXX			0.00	XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX			0.00	XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX			0.00	XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX			0.00	XXXXXXXX
701	Administration Equipment		XXXXXXXX			0.00	XXXXXXXX
72410	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	0.00	0.00	XXXXXXXX

NOTE: If this is a carryover – 21, complete “current budget” column only.

FINANCIAL INFORMATION (Continued)

IDEA, PART B

PRESCHOOL GRANT

ACCOUNT NO.	EXPENDITURES	CURRENT BUDGET	*FTE Positions	INCREASE	DECREASE	AMENDED BUDGET	*FTE Positions
72710	SUPPORT SERVICES (72000)						
	TRANSPORTATION						
105	Supervisor/Director					0.00	
142	Mechanic(s)					0.00	
146	Bus Drivers					0.00	
162	Clerical Personnel					0.00	
189	Other Salaries & Wages					0.00	
196	In-Service Training					0.00	
201	Social Security		XXXXXXXX			0.00	XXXXXXXX
204	State Retirement		XXXXXXXX			0.00	XXXXXXXX
206	Life Insurance		XXXXXXXX			0.00	XXXXXXXX
207	Medical Insurance		XXXXXXXX			0.00	XXXXXXXX
208	Dental Insurance		XXXXXXXX			0.00	XXXXXXXX
210	Unemployment Compensation		XXXXXXXX			0.00	XXXXXXXX
212	Employer Medicare		XXXXXXXX			0.00	XXXXXXXX
299	Other Fringe Benefits		XXXXXXXX			0.00	XXXXXXXX
307	Communication		XXXXXXXX			0.00	XXXXXXXX
311	Contracts with Other School Systems		XXXXXXXX			0.00	XXXXXXXX
312	Contracts with Private Agencies		XXXXXXXX			0.00	XXXXXXXX
313	Contracts with Parents		XXXXXXXX			0.00	XXXXXXXX
314	Contracts with Public Carriers		XXXXXXXX			0.00	XXXXXXXX
315	Contracts with Vehicle Owners		XXXXXXXX			0.00	XXXXXXXX
329	Laundry Service		XXXXXXXX			0.00	XXXXXXXX
330	Operating Lease Payments		XXXXXXXX			0.00	XXXXXXXX
338	Maintenance & Repair Service -		XXXXXXXX			0.00	XXXXXXXX
340	Medical & Dental Services		XXXXXXXX			0.00	XXXXXXXX
348	Postal Charges		XXXXXXXX			0.00	XXXXXXXX
351	Rentals		XXXXXXXX			0.00	XXXXXXXX
355	Travel		XXXXXXXX			0.00	XXXXXXXX
399	Other Contracted Services		XXXXXXXX			0.00	XXXXXXXX
412	Diesel Fuel		XXXXXXXX			0.00	XXXXXXXX
418	Equipment & Machinery Parts		XXXXXXXX			0.00	XXXXXXXX
424	Garage Supplies		XXXXXXXX			0.00	XXXXXXXX
425	Gasoline		XXXXXXXX			0.00	XXXXXXXX
433	Lubricants		XXXXXXXX			0.00	XXXXXXXX
450	Tires & Tubes		XXXXXXXX			0.00	XXXXXXXX
453	Vehicle Parts		XXXXXXXX			0.00	XXXXXXXX
499	Other Supplies & Materials		XXXXXXXX			0.00	XXXXXXXX
511	Vehicle & Equipment Insurance		XXXXXXXX			0.00	XXXXXXXX
524	In-Service/Staff Development		XXXXXXXX			0.00	XXXXXXXX
599	Other Charges (Specify)		XXXXXXXX			0.00	XXXXXXXX
701	Administration Equipment		XXXXXXXX			0.00	XXXXXXXX
729	Transportation Equipment		XXXXXXXX			0.00	XXXXXXXX
72710	TOTAL EXPENDITURES	0.00	XXXXXXXX	0.00	0.00	0.00	XXXXXXXX

NOTE: If this is a carryover – 21, complete “current budget” column only.

SUMMARY of FINANCIAL INFORMATION (Continued)

IDEA, PART B

PRESCHOOL GRANT

ACCOUNT SERIES	EXPENDITURES	CURRENT BUDGET	INCREASE	DECREASE	AMENDED BUDGET
71150	Alternative Schools				0.00
71200	Special Education Instruction				0.00
72120	Health Services				0.00
72130	Other Student Support				0.00
72215	Alternative Instructional Program				0.00
72220	Special Education Program Staff				0.00
72410	Office of Principal				0.00
72710	Transportation				0.00
99100-590	Transfer Out of Funds: Indirect Cost (Rate:)				0.00
*99100-590	Permissive Use of Funds:				
	A. Adjustment to Local Effort				0.00
	B. School Wide				0.00
	C. Early Intervening Services				0.00
TOTAL EXPENDITURES FOR SPECIAL EDUCATION		0.00	0.00	0.00	0.00

NOTE: If this is a carryover budget (21) , complete “current budget” column only.

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.

* Do Not use these columns for Preschool funds.

FINANCIAL INFORMATION (Continued)

IDEA Part B Equipment List*

Preschool Grant Equipment List*

*EQUIPMENT MEANS TANGIBLE PERSONAL PROPERTY 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 <small>(Must match equipment line items)</small>
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
				0.00	
TOTAL FOR THIS PAGE				0.00	

IF MORE THAN ONE PAGE IS NEEDED THE GRAND TOTAL MUST BE COMPUTED MANUALLY

GRAND TOTAL FOR AMENDMENT _____

Page No. _____

JUSTIFICATION

INCREASE

DECREASE

INITIAL .21 PROJECT

ACCOUNT NUMBER	EXPENDITURE ITEM	JUSTIFICATION

**Carryover Budget/Amendment Checklist
To
Special Education for Comprehensive Application**

LEA		SEA		
Yes	No	Yes	No	<u>General Information</u>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	An original and four (4) copies of the amendment form, LEA cover letter (signed by the Director of Schools), and Consultant routing form* are attached. (* SEA only)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Each copy has been labeled appropriately—File (Original Copy), Management Consultant, F&A, and LEA.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The cover letter includes the correct request (i.e., Amendment #, Project #, Carryover) and has been signed by the Director of Schools.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If a carryover request, a copy of the federal completion report is attached.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Only those pages on which money is budgeted are submitted.
Yes	No	Yes	No	<u>Budget Pages</u>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All items at the top of each page are filled in (LEA, Carryover, Amendment #, Project #) and appropriate box(es) are checked (IDEA, Preschool).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The LEA included the entire allocation in the budget. If increasing the budget due to an increased allocation, this is noted on the amendment. Note: It is recommended that the LEA round figures on the current budget; however, the carryover budget or amendments to the carryover budget <u>may not</u> include rounded amounts.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	For a –21 carryover budget, only the “current budget” columns have been filled out along with justifications, and an equipment page if applicable.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The current budget figures in this amendment agree with the Part B or Preschool budget column in the comprehensive application <u>or</u> the amended budget column of the <u>previously approved amendment</u> . Any needed corrections were made on <u>all</u> copies.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FTE positions are included where applicable. (Full Time Equivalency—use 2 decimals) (All personnel must be verified with budget allocation.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All calculations (across and down the page) are correct. (No budget code substitutions or additions shall be made.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If taken, indirect cost is calculated correctly. The correct, <u>current rate</u> (year monies are to be expended) is listed on the page. All equipment has been subtracted prior to figuring indirect cost. If additional equipment are budgeted, changes in the indirect cost are made. No “Permissive Use of Funds” monies were included in the calculation <u>NOTE:</u> See following page for formula to determine indirect cost that may be taken and examples.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The total expenditures for each column match the expenditures given on the financial information (summary) page.

Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<u>Justification Page(s)</u>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Justifications are included for every increase and decrease in the budget.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Account numbers and expenditure items listed on the justification page agree with those in the amendment/carryover budget.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Justifications are specific and appropriate.
Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<u>Equipment Page(s)</u>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If money is budgeted for equipment requiring prior approval, an equipment page is included.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Budget codes are correct for each item.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All columns are filled in correctly. All items of equipment cost \$5000 or more per unit.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Totals for equipment page and for grand total equipment are correct.

NOTE: New line items, additional personnel, or new equipment must be preapproved prior to expending monies.

NOTE: Below is the method used to determine the maximum indirect cost the LEA may take with examples following.

Calculation of Indirect Cost (Restricted Rate)

$$\frac{\text{Total Allocation (IDEA or Preschool)}}{\text{Any Equipment \&/or Permissive Use of Funds}} - \frac{1.00}{1.00} = \frac{\text{Adjusted Allocation}}{\text{Indirect Cost}} \div \frac{1.00}{1.00} = \frac{\text{Ind. Cost \%}}{\text{Max. Ind. Cost}}$$

Examples

System: Tennessee City Schools

Indirect Cost Rate: 1.23%

$$\$8,605,566 \text{ (IDEA Allocation)} - \$15,000 \text{ (Equipment)} = \$8,590,566 \text{ (Adjusted Allocation)} \div 1.0123 \text{ (Ind. Cost)} = \$8,486,185.91 \text{ (Ind. Cost Rate)} \times 1.23\% \text{ (Max. ID Cost)} = \$104,380.09$$

System: Volunteer County Schools

Indirect Cost Rate: 0.81%

$$\$74,152 \text{ (Preschool Allocation)} - \$0.00 \text{ (Equipment)} = \$74,152 \text{ (Adjusted Allocation)} \div 1.0081 \text{ (Ind. Cost)} = \$73,556.19 \text{ (Ind. Cost \%)} \times .81\% \text{ (Max. ID Cost)} = \$595.81$$