

American Recovery and Reinvestment Act (ARRA) Action Plan

County: Obion County Board of Education

Program Title: Special Education – Preschool Grants, Recovery Act

CFDA Number: 84.392

The Office of Tennessee Recovery Act Management (TRAM) has established directives that must be followed by all County Governments (subrecipients) that receive ARRA grants. Directive number nine states, “All recipients and subrecipients of ARRA funds are required to complete an action plan”.

The Action Plan must be prepared for each ARRA grant. The Action Plan does not have to be submitted to a state agency, but must be prepared in writing and maintained on file for inspection. This form may be used to document the County’s Action Plan. The Action Plan should be signed and dated at the bottom by the senior accountable official for Recovery Act activities and the person(s) who prepare the Action Plan.

- 1) A plan detailing how the funds will be spent and how the agency will address the absence of federal funding after the ARRA grant is discontinued.

During the 2009 – 2010 and 2010 – 2011 fiscal years, the Board will budget and expend IDEA Preschool Funds to purchase additional instructional supplies and materials needed above and beyond the normal Federal allocation. Since these funds are for the purchase of additional instructional supplies and materials, the revenues and expenditures are of a non-recurring nature and an absence of Federal funding will not affect the operations of the IDEA Preschool program. The Board does not anticipate receiving IDEA Preschool ARRA funds in the future. Any funds allocated during the 2009 – 2010 fiscal year and not expended prior to June 30, 2010 will be budgeted and expended during the fiscal year ending June 30, 2011.

- 2) A summary description of the program and the objectives of the program. The goals and objectives should demonstrate cost-effectiveness. Goals and objectives are usually easy to understand, quantifiable, and as a result, measureable. The description will usually include (a) how performance will be measured (i.e. the methodology); (b) who is responsible for measuring performance; and (c) how often the results/progress will be tracked and reported. The description must be written in plain language that is concise and easily understood by a person who has no in-depth knowledge of the program.

IDEA Preschool is for special education students ages 3-5. This program helps students who have developmental delays to develop more age appropriate skills by the onset of kindergarten. Program materials are aligned with Lottery Pre-K as much as the individual student needs will allow. The LAP-R is given by the preschool teacher to the student at entrance and each 9 weeks to check for progress on goals. This test measures cognitive and developmental skills for preschool students. A new individualized plan is written each year or anytime progress of goals warrant a change in goals. The plans and progress reports are given to parents at 9 week intervals.

3) A description of the source (Name of the Federal/State/Other Agency) and amount of the ARRA grant the County expects to receive.

The Obion County Board of Education expects to receive \$17,287 in IDEA Preschool funding through Special Education – Preschool Grants, Recovery Act during the 2009 – 2010 fiscal year. The Obion County Board of Education does not expect to receive any additional appropriations during the 2010 – 2011 fiscal year or thereafter.

4) What are the Federal/State/Other Agency reporting requirements for the ARRA grant?

The Obion County Board of Education will be required to report expenditures through the State's Federal Application Consolidated Tracking System (FACTS) and/or eReporting prior to the State releasing the ARRA grant funds to the Board. The reporting will occur in accordance with guidelines established by the Tennessee Department of Education.

5) What are the ARRA grant expenditure and performance measure requirements? (e.g. grant can/cannot be expended for, matching, time frames for obligation/expenditure, capturing the number of jobs created and retained, etc.)

ARRA grant funds for IDEA Preschool must be expended in accordance with guidelines established by the U.S. Department of Education, as enforced by the Tennessee Department of Education. All funds must be expended/obligated prior to June 30, 2010 plus any applicable extension periods.

6) What procedures will be placed in operation to ensure that ARRA grant awards and expenditures are separately captured?

The Board of Education will post ARRA grant revenues for the IDEA Preschool funds in revenue account number 142-47145 – School Federal Projects, Special Education Preschool Grants. The Board of Education will capture the expenditures in account category 142-71200-429 – Special Education Program, Instructional Supplies and Materials – with a specific sub fund for the IDEA Preschool ARRA grant. The budget is attached.

7) What procedures will be utilized to capture performance measure data specifically related to jobs created and retained?

There were no jobs created or retained with IDEA Preschool ARRA grant revenues.

8) Establish written criteria for sub-granting ARRA funds to other governments or nonprofits and awarding contracts if applicable.

ARRA funds received by the Obion County Board of Education will not be distributed to other governments or nonprofit organizations; therefore, this objective is not applicable.

9) A written description of the risk assessment plan required by TRAM Directive number eight. TRAM Directive number eight states, All recipients and subrecipients of ARRA funds are required to adopt a risk assessment process for all ARRA programs to include:

- Risk identification,
- Risk evaluation, and

• Risk mitigation plans.

The risk assessment must also include items that address meeting program requirements and objectives.

The System's annual audit is performed by Tennessee Comptroller of the Treasury. For the fiscal year ended June 30, 2008 (our latest audit), the audit report did not indicate any internal control weaknesses that relate to receipting of funds, disbursing/expending of funds, federal grants, or segregation of duties. Officials believe that there is reasonable assurance that the management internal controls in place will safeguard against misappropriation, waste, or abuse. Accordingly, we are confident that our internal controls are sufficient to properly administer all funds received through the American Recovery and Reinvestment Act (ARRA). During the review of our latest audit report, the following items were discussed:

- 1) All officials and employees that will be involved with this grant have been informed of the System's responsibility for these funds and the need for teamwork to achieve the objectives of this grant as well as the need for accurate, timely reporting.
- 2) Linda Carney, Director of Finance, and her employees are aware that quarterly reports must be filed with the Tennessee Department of Education within five days after the end of each quarter, unless other reporting guidelines have been established by the Tennessee Department of Education. The Finance Department will code the revenue and expenditures. Mary Lynn Dodson, Supervisor of Special Education, is aware of the specific program requirements as established by the Tennessee Department of Education.
- 3) The System's annual budget has been approved by the Board of Education and the Obion County Commission and receipt and expenditure of these funds is included within.

1. _____
 Signature – David W. Huss, Director of Schools
 Senior Accountable Official for Recovery Act Activities

 Date

2. Signature(s) – Name(s) and title(s) of the individual(s) responsible for preparing the Action Plan

 David W. Huss, Director of Schools

 Linda Carney, Director of Finance

 Mary Lynn Dodson, Supervisor of Special Education

 Date