



Welcome to

Obion County Schools

Building Character

General Purpose School Fund (141)
School Federal Projects Fund (142)
Central Cafeteria Fund (143)



For the Fiscal Year Beginning July 1, 2011
And Ending June 30, 2012

2011-2012

OBION COUNTY
BOARD OF EDUCATION

*316 South Third Street
Union City, Tennessee 38261
(731)885-9743 FAX (731)885-4902*

David W. Huss, Director of Schools

Members of the Board of Education:
BRIAN RAINEY, Chairman
DIANE SANDERSON, Vice-Chairman
DAVID LAMB, Chair Pro Tem

WILLIS EASLEY
FRITZ FUSSELL
TIM PARTIN
SUSAN WILLIAMS

TO: Citizens of Obion County
Obion County Commission
Obion County Board of Education

FROM: David W. Huss, J.D., M.Ed., C.P.A.

RE: FY 2012 Budget for the Various School Funds

Submitted herein are the various budgets for school funds of the Obion County School System. These budgets were prepared to further School Board goals, the District's mission, and our District's beliefs. In preparing the FY12 budgets, we were confronted by economic conditions beyond our control, while revenues from local, state, and federal governments declined. Across the country, school systems are faced with choices that have to be made to balance budgets. We choose academics first with our main goals of managing pupil-teacher ratios, student success, and teacher success. We believe

1. All students can learn, reach their full potential, and become responsible citizens.
2. Factors that contribute to students' reaching their full potential and becoming responsible citizens are highly qualified personnel who are passionate about their work, appropriate curricula, and a safe environment which maximizes learning.
3. A child's academic success is directly correlated to the level of parental involvement and utilization of community resources.
4. All personnel must engage in continuous growth opportunities.
5. Curricula and instruction should be aligned with the State's standards, driven by data, and based on research.
6. A quality public education is the result of a collaborative effort of all stakeholders to offer our children the best educational opportunities possible.

School Board Goals

1. To vigorously seek ways for all students to reach their full potential by providing opportunities that enable children to come to school ready to learn, by promoting student achievement, by providing opportunities for access to technology, and by implementing professional development programs based on needs of individual schools.
2. To recruit and maintain highly qualified personnel who are passionate about their work by recruiting, employing, and retaining highly qualified employees with proper endorsements and certifications; by providing employees with competitive salaries and benefits; and by empowering personnel in decision-making processes that affect them and their students.
3. To provide and maintain a safe environment appropriately equipped for maximum learning by establishing and maintaining a safe environment at all times, by providing safe facilities to maximize teaching and learning opportunities, and by providing a fair and impartial system of disciplinary

Measuring Our Successes One Student at a Time

measures that are known by parents, students, and faculty with a chain of command in place for accountability.

4. To advocate active parental, business, and community involvement in the Obion County School System by encouraging parents to become active participants in the educational growth of their children, by continuing the partnering relationships between schools and business/industry, by utilizing and expanding community involvement, and by increasing information to the public through ongoing communication.
5. To promote the development of responsible citizens by instilling positive character traits in all students and by promoting community service.

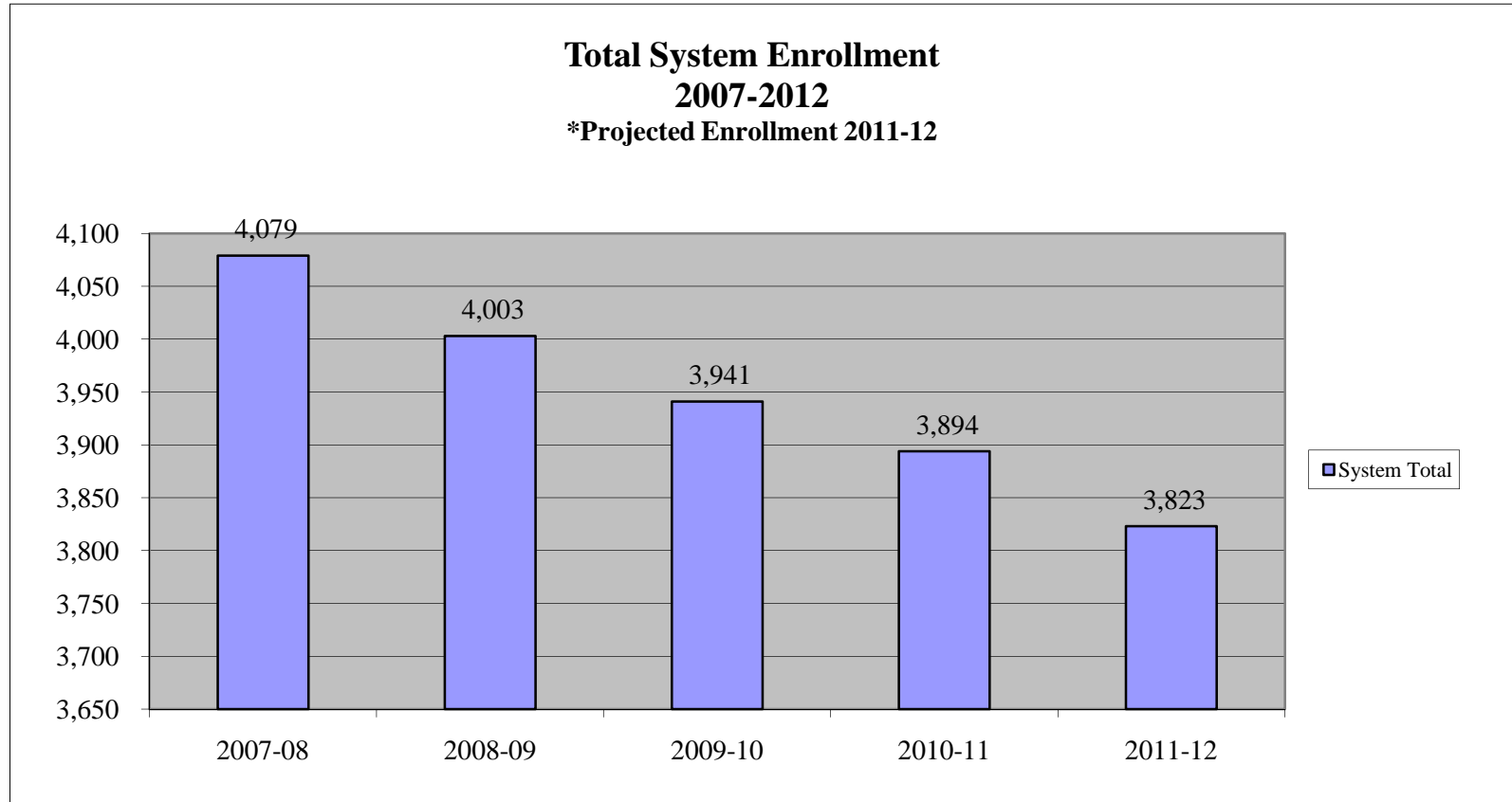
Our Mission

The mission of the Obion County School System is to provide a safe learning environment that fosters academic, emotional, physical, and social success; promotes good character; and contributes to the community by preparing its students to meet the challenges of tomorrow.

The Obion County School System strives to maximize academic success by offering a diverse curricula taught by highly qualified educators, utilizing technology, collaborating with all stakeholders, and offering students opportunities for the development of life skills that will enable them to become productive, successful citizens. The mission and vision are based on our beliefs.

Total System Enrollment

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|
| System Total | 4,065 | 4,069 | 4,053 | 4,079 | 4,003 | 3,941 | 3,894 | 3,823 |



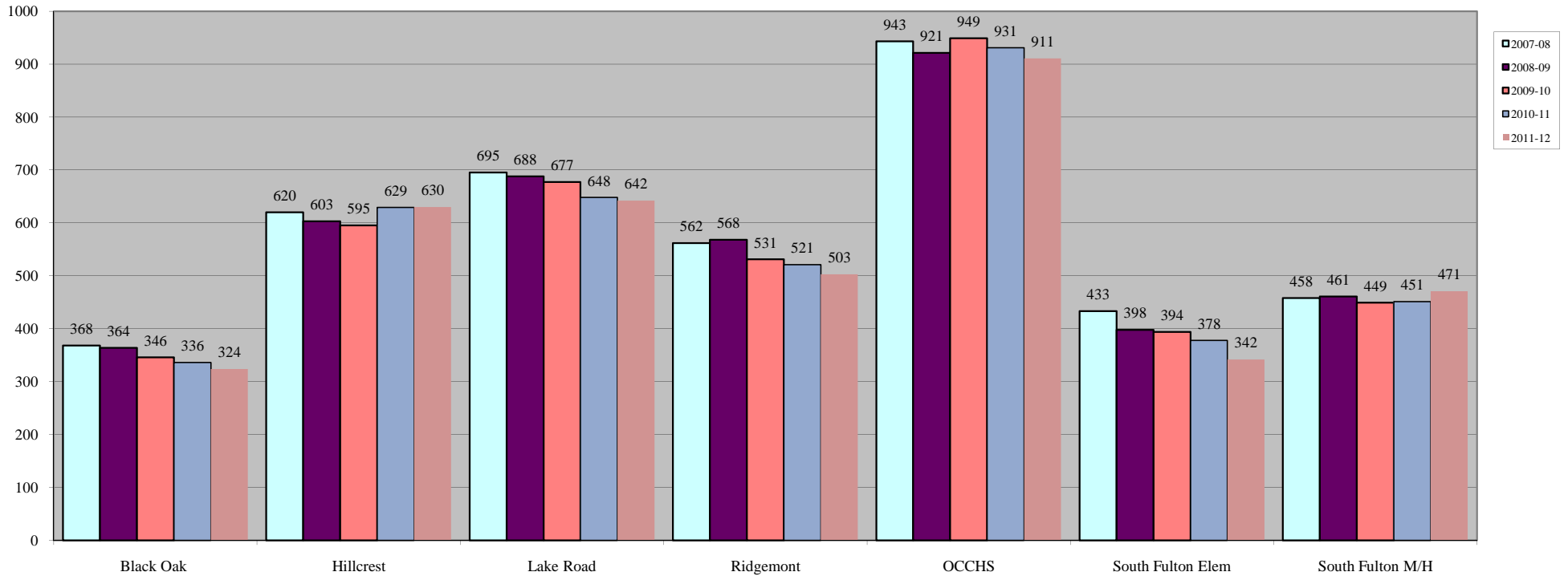
Total System Enrollment

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|--------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| Black Oak | 369 | 381 | 391 | 368 | 364 | 346 | 336 | 324 |
| Hillcrest | 599 | 606 | 603 | 620 | 603 | 595 | 629 | 630 |
| Lake Road | 674 | 669 | 648 | 695 | 688 | 677 | 648 | 642 |
| Ridgemont | 624 | 614 | 554 | 562 | 568 | 531 | 521 | 503 |
| OCCHS | 892 | 903 | 945 | 943 | 921 | 949 | 931 | 911 |
| South Fulton Elem | 458 | 450 | 464 | 433 | 398 | 394 | 378 | 342 |
| South Fulton M/H | 449 | 446 | 448 | 458 | 461 | 449 | 451 | 471 |

| | | | | | | | | |
|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| System Total | 4,065 | 4,069 | 4,053 | 4,079 | 4,003 | 3,941 | 3,894 | 3,823 |
|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|

**Total Enrollment By School
2007-2012**

*Projected Enrollment 2011-12



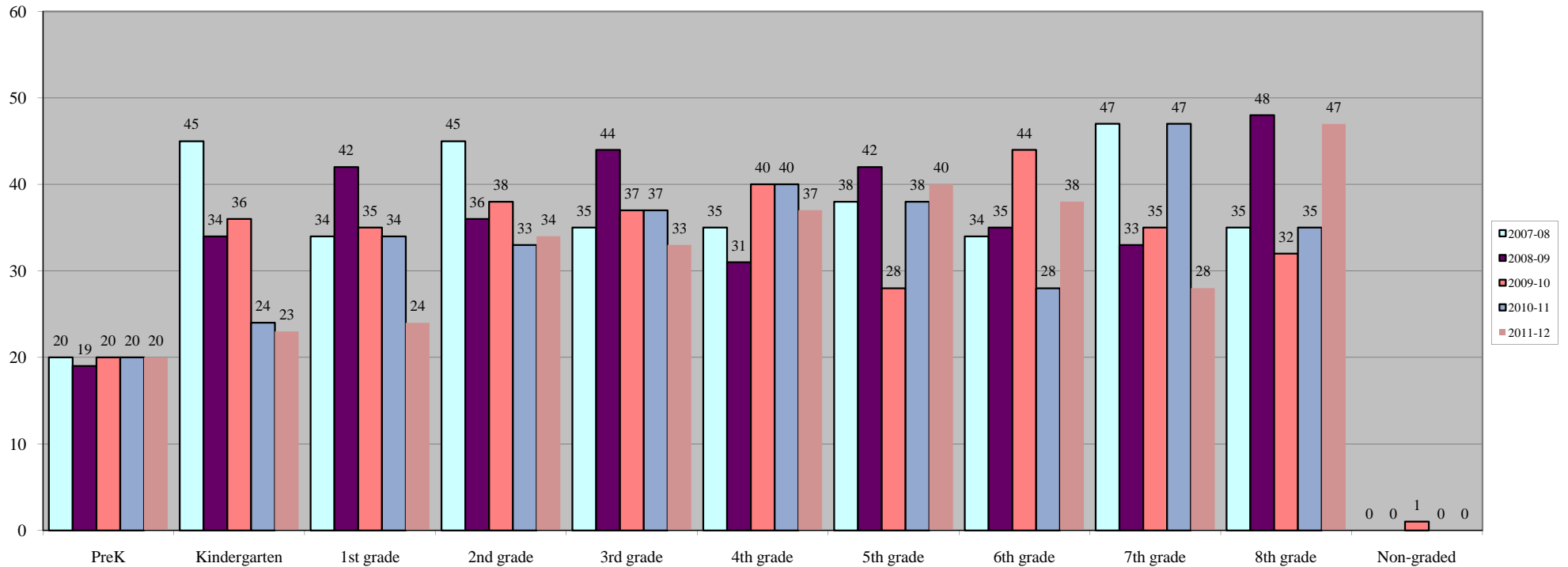
Black Oak Elementary

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| PreK | | 20 | 20 | 20 | 19 | 20 | 20 | 20 |
| Kindergarten | 37 | 44 | 45 | 45 | 34 | 36 | 24 | 23 |
| 1st grade | 41 | 39 | 45 | 34 | 42 | 35 | 34 | 24 |
| 2nd grade | 38 | 42 | 36 | 45 | 36 | 38 | 33 | 34 |
| 3rd grade | 38 | 34 | 38 | 35 | 44 | 37 | 37 | 33 |
| 4th grade | 47 | 35 | 36 | 35 | 31 | 40 | 40 | 37 |
| 5th grade | 41 | 44 | 35 | 38 | 42 | 28 | 38 | 40 |
| 6th grade | 45 | 39 | 47 | 34 | 35 | 44 | 28 | 38 |
| 7th grade | 30 | 50 | 40 | 47 | 33 | 35 | 47 | 28 |
| 8th grade | 52 | 33 | 49 | 35 | 48 | 32 | 35 | 47 |
| Non-graded | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 0 |

| | | | | | | | | |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Total School | 369 | 381 | 391 | 368 | 364 | 346 | 336 | 324 |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|

**Black Oak Elementary Enrollment
2007-2012**

*Projected Enrollment for 2011-12



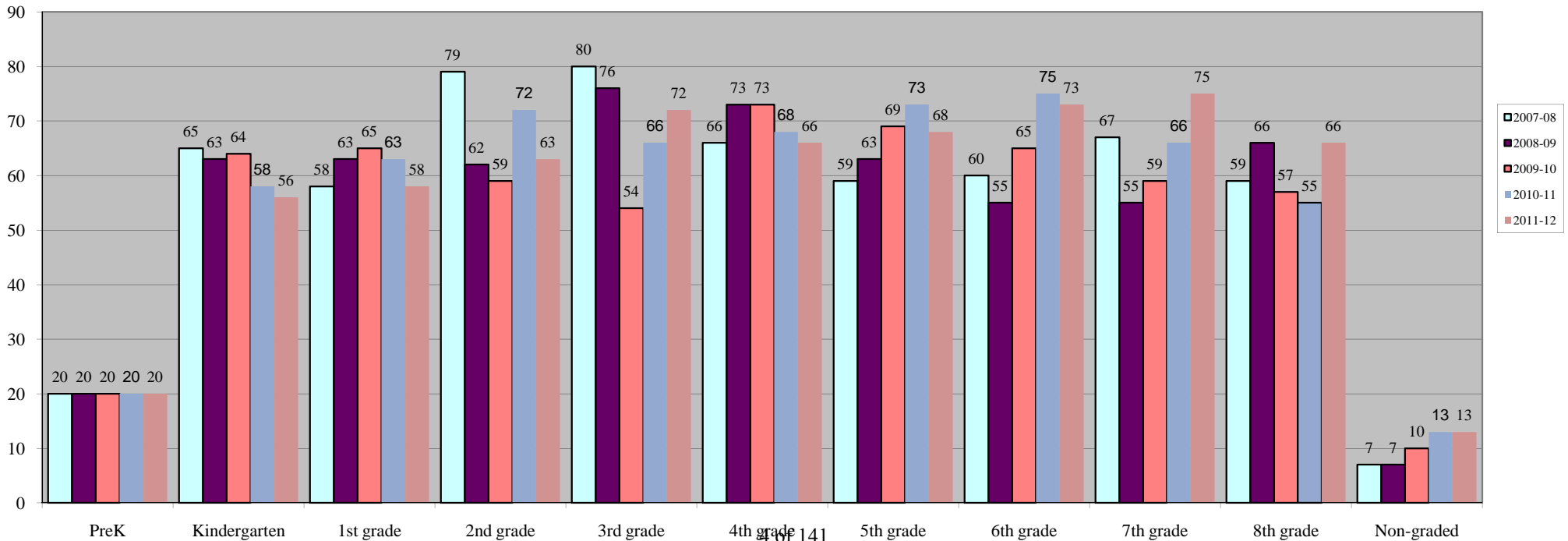
Hillcrest Elementary

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|
| PreK | | | | 20 | 20 | 20 | 20 | 20 |
| Kindergarten | 83 | 73 | 60 | 65 | 63 | 64 | 58 | 56 |
| 1st grade | 73 | 82 | 79 | 58 | 63 | 65 | 63 | 58 |
| 2nd grade | 53 | 64 | 73 | 79 | 62 | 59 | 72 | 63 |
| 3rd grade | 58 | 52 | 65 | 80 | 76 | 54 | 66 | 72 |
| 4th grade | 65 | 61 | 54 | 66 | 73 | 73 | 68 | 66 |
| 5th grade | 57 | 67 | 59 | 59 | 63 | 69 | 73 | 68 |
| 6th grade | 78 | 60 | 66 | 60 | 55 | 65 | 75 | 73 |
| 7th grade | 57 | 78 | 58 | 67 | 55 | 59 | 66 | 75 |
| 8th grade | 66 | 61 | 78 | 59 | 66 | 57 | 55 | 66 |
| Non-graded | 9 | 8 | 11 | 7 | 7 | 10 | 13 | 13 |

| | | | | | | | | |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Total School | 599 | 606 | 603 | 620 | 603 | 595 | 629 | 630 |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|

Hillcrest Elementary Enrollment 2007-2012

* Projected Enrollment for 2011-12



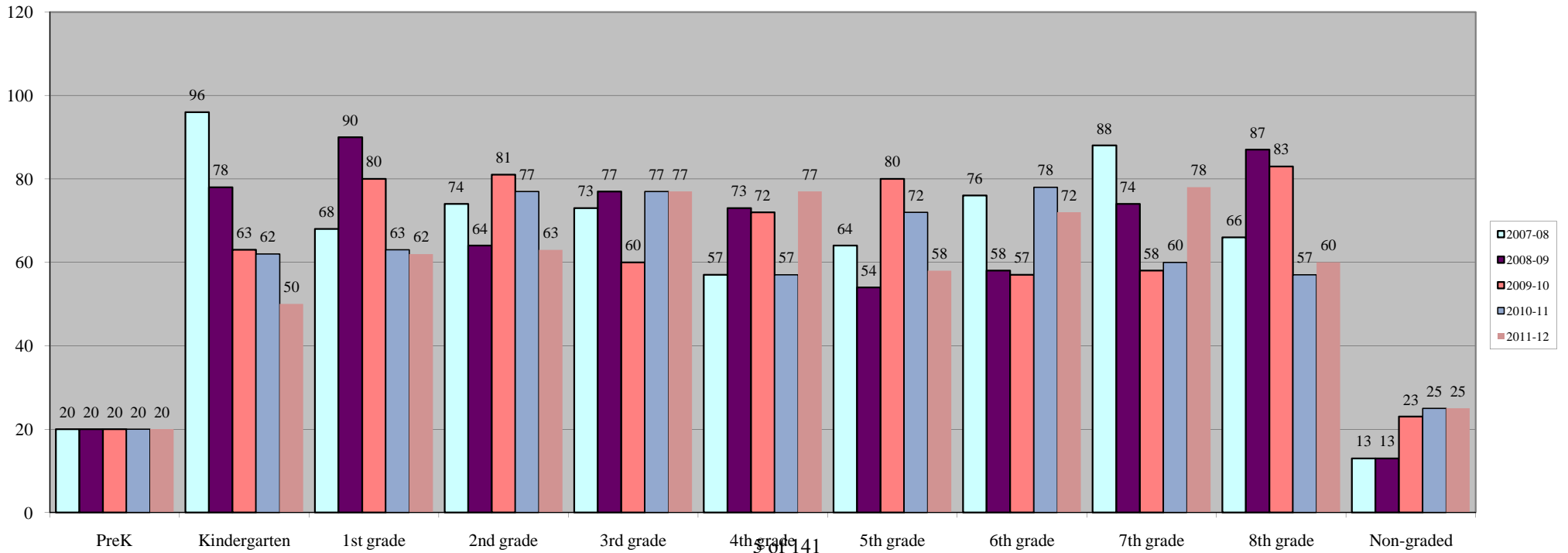
Lake Road Elementary

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| PreK | | | | 20 | 20 | 20 | 20 | 20 |
| Kindergarten | 84 | 79 | 53 | 96 | 78 | 63 | 62 | 50 |
| 1st grade | 69 | 83 | 85 | 68 | 90 | 80 | 63 | 62 |
| 2nd grade | 61 | 63 | 76 | 74 | 64 | 81 | 77 | 63 |
| 3rd grade | 67 | 58 | 59 | 73 | 77 | 60 | 77 | 77 |
| 4th grade | 87 | 67 | 61 | 57 | 73 | 72 | 57 | 77 |
| 5th grade | 62 | 87 | 71 | 64 | 54 | 80 | 72 | 58 |
| 6th grade | 68 | 62 | 89 | 76 | 58 | 57 | 78 | 72 |
| 7th grade | 80 | 69 | 67 | 88 | 74 | 58 | 60 | 78 |
| 8th grade | 74 | 77 | 71 | 66 | 87 | 83 | 57 | 60 |
| Non-graded | 22 | 24 | 16 | 13 | 13 | 23 | 25 | 25 |

| | | | | | | | | |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Total School | 674 | 669 | 648 | 695 | 688 | 677 | 648 | 642 |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|

Lake Road Elementary Enrollment 2007-2012

*Projected Enrollment 2011-12



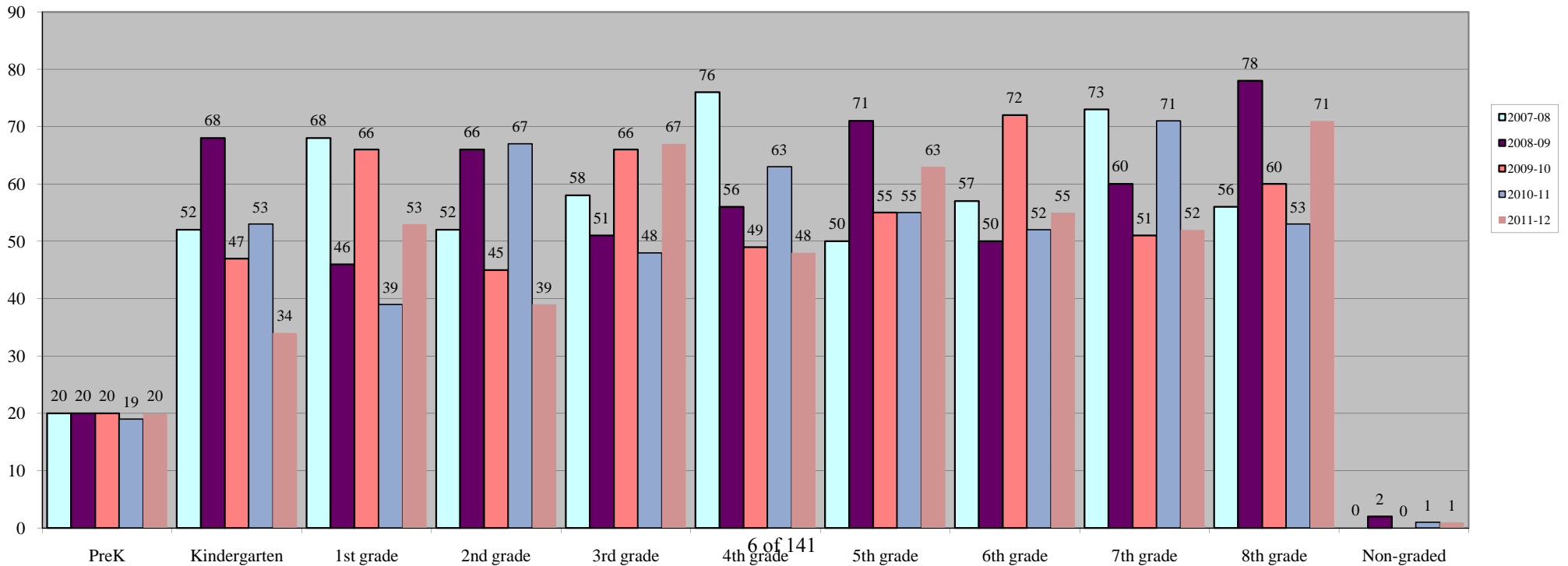
Ridgemont Elementary

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|
| PreK | | | | 20 | 20 | 20 | 19 | 20 |
| Kindergarten | 61 | 70 | 66 | 52 | 68 | 47 | 53 | 34 |
| 1st grade | 79 | 57 | 61 | 68 | 46 | 66 | 39 | 53 |
| 2nd grade | 55 | 77 | 54 | 52 | 66 | 45 | 67 | 39 |
| 3rd grade | 60 | 53 | 73 | 58 | 51 | 66 | 48 | 67 |
| 4th grade | 82 | 56 | 50 | 76 | 56 | 49 | 63 | 48 |
| 5th grade | 61 | 79 | 55 | 50 | 71 | 55 | 55 | 63 |
| 6th grade | 80 | 59 | 75 | 57 | 50 | 72 | 52 | 55 |
| 7th grade | 90 | 78 | 53 | 73 | 60 | 51 | 71 | 52 |
| 8th grade | 56 | 84 | 64 | 56 | 78 | 60 | 53 | 71 |
| Non-graded | 0 | 1 | 3 | 0 | 2 | 0 | 1 | 1 |

| | | | | | | | | |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Total School | 624 | 614 | 554 | 562 | 568 | 531 | 521 | 503 |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|

Ridgemont Elementary Enrollment 2007-2012

*Projected Enrollment 2011-12



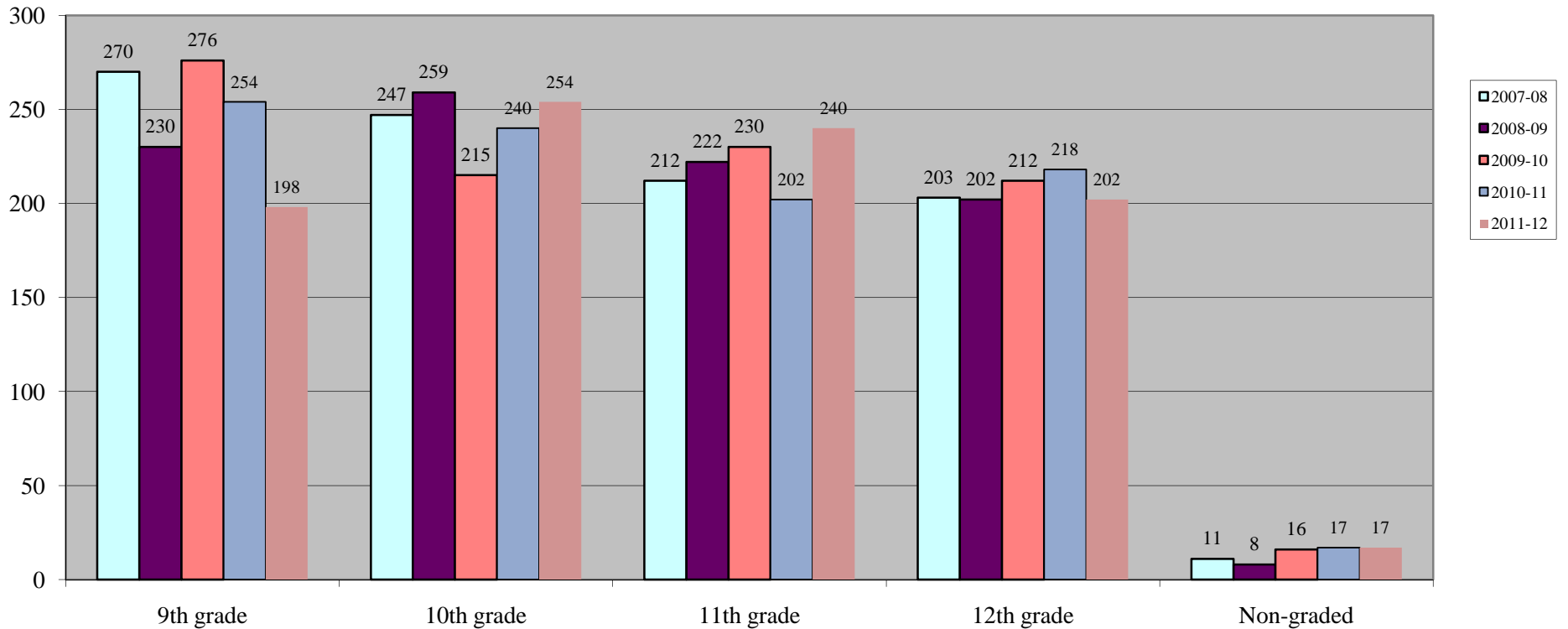
Obion County Central High School

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 9th grade | 262 | 257 | 267 | 270 | 230 | 276 | 254 | 198 |
| 10th grade | 249 | 236 | 238 | 247 | 259 | 215 | 240 | 254 |
| 11th grade | 196 | 220 | 220 | 212 | 222 | 230 | 202 | 240 |
| 12th grade | 172 | 178 | 205 | 203 | 202 | 212 | 218 | 202 |
| Non-graded | 13 | 12 | 15 | 11 | 8 | 16 | 17 | 17 |

| | | | | | | | | |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Total School | 892 | 903 | 945 | 943 | 921 | 949 | 931 | 911 |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|

Obion County Central High School Enrollment 2007-2012

*Projected Enrollment 2010-12

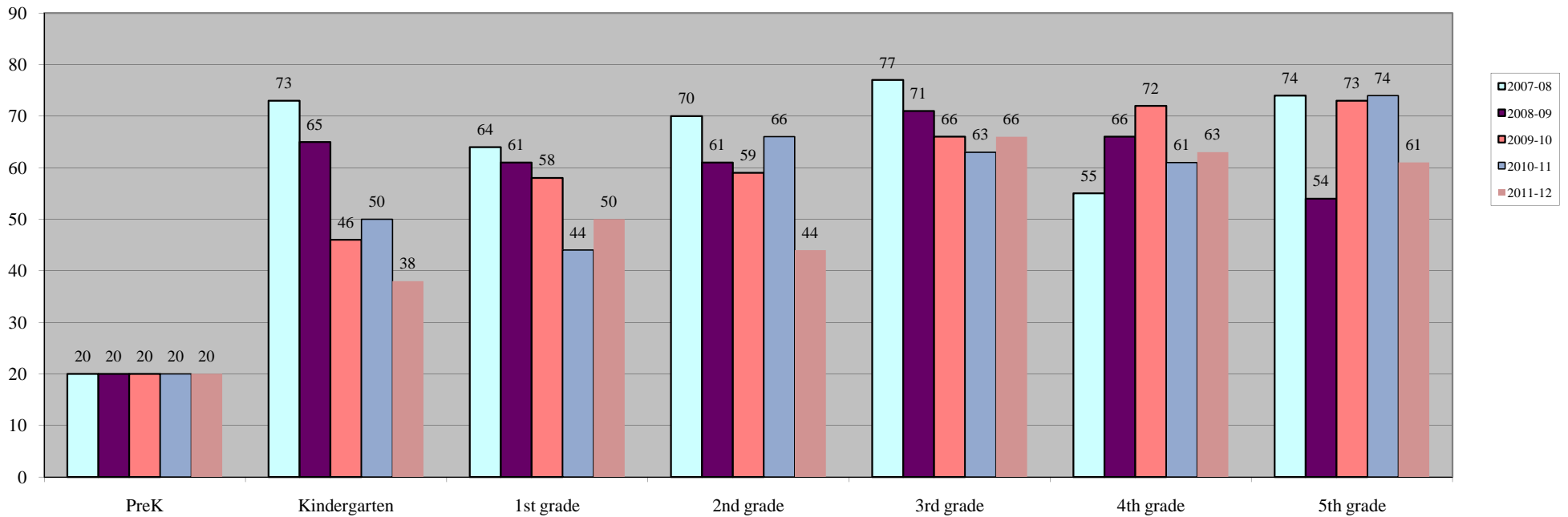


South Fulton Elementary

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| PreK | | | 20 | 20 | 20 | 20 | 20 | 20 |
| Kindergarten | 89 | 78 | 74 | 73 | 65 | 46 | 50 | 38 |
| 1st grade | 66 | 79 | 79 | 64 | 61 | 58 | 44 | 50 |
| 2nd grade | 71 | 63 | 75 | 70 | 61 | 59 | 66 | 44 |
| 3rd grade | 84 | 70 | 59 | 77 | 71 | 66 | 63 | 66 |
| 4th grade | 76 | 82 | 73 | 55 | 66 | 72 | 61 | 63 |
| 5th grade | 72 | 78 | 84 | 74 | 54 | 73 | 74 | 61 |
| Total School | 458 | 450 | 464 | 433 | 398 | 394 | 378 | 342 |

South Fulton Elementary Enrollment 2007-2012

*Projected Enrollment 2011-12



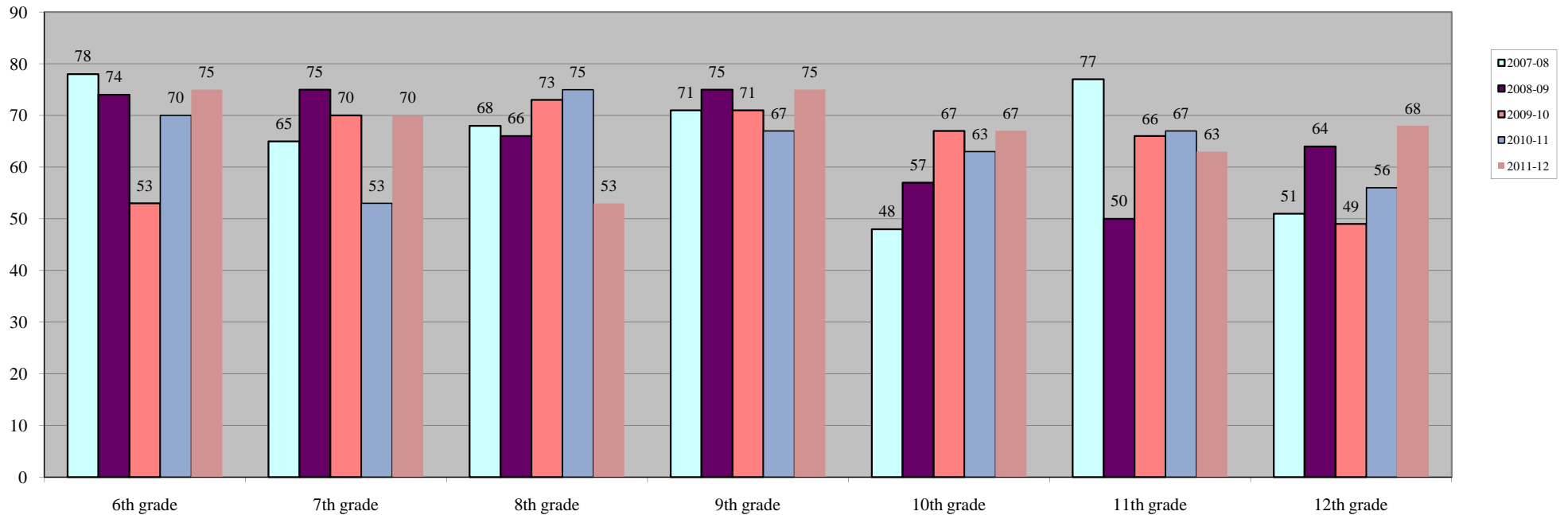
South Fulton Middle/High School

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 |
|------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 6th grade | 70 | 73 | 71 | 78 | 74 | 53 | 70 | 75 |
| 7th grade | 62 | 73 | 71 | 65 | 75 | 70 | 53 | 70 |
| 8th grade | 76 | 55 | 68 | 68 | 66 | 73 | 75 | 53 |
| 9th grade | 72 | 90 | 61 | 71 | 75 | 71 | 67 | 75 |
| 10th grade | 57 | 56 | 77 | 48 | 57 | 67 | 63 | 67 |
| 11th grade | 51 | 52 | 53 | 77 | 50 | 66 | 67 | 63 |
| 12th grade | 61 | 47 | 47 | 51 | 64 | 49 | 56 | 68 |

| | | | | | | | | |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Total School | 449 | 446 | 448 | 458 | 461 | 449 | 451 | 471 |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|

**South Fulton Middle/High School Enrollment
2007-2012**

*Projected Enrollment 2011-12



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FY 2011-2012 BUDGET DOCUMENT

| | |
|---------|--|
| ACCOUNT | ESTIMATED REVENUES AND OTHER SOURCES |
| NO. | EXPENDITURES (APPROPRIATIONS) AND OTHER USES |

| ESTIMATED REVENUES AND OTHER SOURCES | | General | Central |
|--------------------------------------|---|----------------------|---------------------|
| | | Purpose | Cafeteria |
| 40000 | Local Taxes | \$ 7,632,973 | \$ - |
| 41000 | Licenses & Permits | 1,600 | - |
| 43000 | Charges for Current Services | 149,352 | 677,900 |
| 44000 | Other Local Revenues | 87,500 | 5,000 |
| 46500 | State Education Funds | 17,661,590 | 22,000 |
| 46800 | Other State Revenues | 864,000 | - |
| 47100 | Federal Funds Received Thru State | 261,556 | 1,387,400 |
| 49000 | Other Sources | 151,957 | - |
| 14100 | TOTAL ESTIMATED REVENUES & OTHER SOURCES | \$ 26,810,528 | \$ 2,092,300 |
| 30000 | Reserves and/or Fund Balances | 3,479,099 | 625,396 |
| | TOTAL AVAILABLE FUNDS | \$ 30,289,627 | \$ 2,717,696 |

FY 2011-2012 BUDGET DOCUMENT

| | |
|---------|--|
| ACCOUNT | ESTIMATED REVENUES AND OTHER SOURCES |
| NO. | EXPENDITURES (APPROPRIATIONS) AND OTHER USES |

| EXPENDITURES (APPROPRIATIONS) | | General | Central |
|--|---------------------------------|----------------|------------------|
| | | Purpose | Cafeteria |
| Instruction | | | |
| 71100 | Regular Instruction Program | \$ 13,280,785 | \$ - |
| 71150 | Alternative Instruction Program | 90,309 | - |
| 71200 | Special Education Program | 1,638,409 | - |
| 71300 | Vocational Education Program | 1,006,260 | - |
| 71400 | Student Body Education Program | 119,452 | - |
| 71600 | Adult Education Program | 63,461 | - |
| Support Services | | | |
| 72110 | Attendance | 109,605 | - |
| 72120 | Health Services | 315,608 | - |
| 72130 | Other Student Support | 566,898 | - |
| 72210 | Regular Instruction Program | 1,011,464 | - |
| 72215 | Alternative Instruction Program | 35,258 | - |
| 72220 | Special Education Program | 129,226 | - |
| 72230 | Vocational Education Program | 97,391 | - |
| 72260 | Adult Education Program | 79,519 | - |
| 72310 | Board of Education | 450,499 | - |
| 72320 | Office of Superintendent | 218,177 | - |
| 72410 | Office of Principal | 1,673,602 | - |
| 72510 | Fiscal Services | 169,922 | - |
| 72610 | Operation of Plant | 2,444,938 | - |
| 72620 | Maintenance of Plant | 653,967 | - |
| 72710 | Transportation | 1,640,119 | - |
| 72810 | Central and Other | 185,613 | - |
| Operation of Non-Instructional Services | | | |
| 73100 | Food Service | - | 2,142,528 |
| 73300 | Community Services | 216,500 | - |
| 73400 | Early Childhood Education | 471,923 | - |
| 76100 | Regular Capital Outlay | 491,828 | - |
| 80000 | Education Debt Services | 141,250 | - |
| 99000 | Other Uses (Transfers) | - | - |
| TOTAL EXPENDITURES (APPROPRIATIONS) | | \$ 27,301,983 | \$ 2,142,528 |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | ESTIMATED REVENUES | Actual FY10 | Estimated FY11 | Budget FY12 |
|-------------|---|----------------------|----------------------|----------------------|
| 40000 | Local Taxes | \$ 7,922,582 | \$ 7,948,502 | \$ 7,632,973 |
| 41000 | Licenses and Permits | 1,800 | 2,101 | 1,600 |
| 43000 | Charges for Current Services | 206,754 | 210,388 | 149,352 |
| 44000 | Other Local Revenues | 85,023 | 242,682 | 87,500 |
| 46500 | State Education Funds | 17,210,637 | 18,000,641 | 17,661,590 |
| 46800 | Other State Revenues | 451,479 | 472,490 | 864,000 |
| 47100 | Federal Through State | 223,038 | 275,897 | 261,556 |
| | TOTAL ESTIMATED REVENUES | \$ 26,101,313 | \$ 27,152,701 | \$ 26,658,571 |
| 49000 | Other Sources | \$ 2,636,303 | \$ 188,948 | \$ 151,957 |
| | TOTAL ESTIMATED REVENUES AND OTHER SOURCES | \$ 28,737,616 | \$ 27,341,649 | \$ 26,810,528 |

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---------------|--|----------------------|----------------------|----------------------|
| | INSTRUCTION | | | |
| 71100 | Regular Instruction Program | \$ 12,602,080 | \$ 12,526,318 | \$ 13,280,785 |
| 71150 | Alternative Instruction Program | 81,162 | 81,776 | 90,309 |
| 71200 | Special Education Program | 1,645,972 | 1,671,213 | 1,638,409 |
| 71300 | Vocational Education Program | 960,725 | 960,895 | 1,006,260 |
| 71400 | Student Body Education Program | 79,687 | 120,233 | 119,452 |
| 71600 | Adult Education Program | 75,867 | 56,462 | 63,461 |
| 71000 | TOTAL INSTRUCTIONAL EXPENDITURES | \$ 15,445,493 | \$ 15,416,897 | \$ 16,198,676 |
| | SUPPORT SERVICES | | | |
| 72110 | Attendance | \$ 145,003 | \$ 71,195 | \$ 109,605 |
| 72120 | Health Services | 299,617 | 296,337 | 315,608 |
| 72130 | Other Student Support | 553,267 | 542,746 | 566,898 |
| 72210 | Regular Instruction Program | 1,011,109 | 1,109,473 | 1,011,464 |
| 72215 | Alternative Instruction Program | 6,101 | 2,282 | 35,258 |
| 72220 | Special Education Program | 121,069 | 115,162 | 129,226 |
| 72230 | Vocational Education Program | 8,881 | 84,850 | 97,391 |
| 72260 | Adult Education Program | 69,277 | 74,909 | 79,519 |
| 72310 | Board of Education | 414,382 | 423,876 | 450,499 |
| 72320 | Office of the Superintendent | 206,281 | 210,802 | 218,177 |
| 72410 | Office of the Principal | 1,675,461 | 1,248,109 | 1,673,602 |
| 72510 | Fiscal Services | 127,025 | 165,369 | 169,922 |
| 72610 | Operation of Plant | 2,209,447 | 2,325,160 | 2,444,938 |
| 72620 | Maintenance of Plant | 558,531 | 623,580 | 653,967 |
| 72710 | Transportation | 1,277,937 | 1,584,886 | 1,640,119 |
| 72810 | Central and Other | 183,842 | 164,803 | 185,613 |
| 72000 | TOTAL SUPPORT SERVICES EXPENDITURES | \$ 8,867,230 | \$ 9,043,539 | \$ 9,781,806 |
| | OPERATION OF NON-INSTRUCTIONAL SERVICES | | | |
| 73300 | Community Services | \$ 217,630 | \$ 157,356 | \$ 216,500 |
| 73400 | Early Childhood Education | 468,918 | 452,481 | 471,923 |
| 76100 | Regular Capital Outlay | 4,420,746 | 506,613 | 491,828 |
| 80000 | Education Debt Service | - | 533,334 | 141,250 |
| 99000 | Other Uses | 100,000 | - | - |
| | TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES | \$ 5,207,294 | \$ 1,649,784 | \$ 1,321,501 |
| 730000 | GRAND TOTAL EXPENDITURES (APPROPRIATIONS) | \$ 29,520,017 | \$ 26,110,220 | \$ 27,301,983 |

| | | | | |
|--|--|---------------------|---------------------|---------------------|
| | Excess of Estimated Revenues and Other Sources Over | | | |
| | (Under) Estimated Expenditures and Other Uses | \$ (782,401) | \$ 1,231,429 | \$ (491,455) |
| | Actual/Estimated Beginning Fund Balance, July 1, 2009, 2010, 2011 | \$ 3,030,071 | \$ 2,247,670 | \$ 3,479,099 |
| | Actual/Estimated Ending Fund Balance, June 30, 2010, 2011, 2012 | \$ 2,247,670 | \$ 3,479,099 | \$ 2,987,644 |

Obion County, Tennessee
Proposed Budget for the Fiscal Year Ending June 30, 2012
FY 2011-2012 BUDGET DOCUMENT

| General Purpose School Fund (Fund 141) | Actual FY10 | Estimated FY11 | Estimated FY12 |
|--|------------------------|---------------------------|---------------------------|
| Estimated Revenues and Other Sources | | | |
| Local Taxes | \$ 7,922,582 | \$ 7,948,502 | \$ 7,632,973 |
| State of Tennessee | 17,662,116 | 18,473,131 | 18,525,590 |
| Federal Government | 223,038 | 275,897 | 261,556 |
| Other Sources | 2,929,880 | 644,119 | 390,409 |
| <i>Total Estimated Revenues and Other Sources</i> | <u>\$ 28,737,616</u> | <u>\$ 27,341,649</u> | <u>\$ 26,810,528</u> |
| Estimated Expenditures and Other Uses | | | |
| Salaries | \$ 20,757,424 | \$ 20,576,304 | \$ 22,012,892 |
| Other Costs | 8,762,593 | 5,533,916 | 5,289,091 |
| <i>Total Estimated Expenditures and Other Uses</i> | <u>\$ 29,520,017</u> | <u>\$ 26,110,220</u> | <u>\$ 27,301,983</u> |
| Estimated Beginning Fund Balance - July 1 | \$ 3,030,071 | \$ 2,247,670 | \$ 3,479,099 |
| Estimated Ending Fund Balance - June 30 | <u>\$ 2,247,670</u> | <u>\$ 3,479,099</u> | <u>\$ 2,987,644</u> |
| Employee Positions | <u>465</u> | <u>462</u> | <u>449</u> |

REVENUES

40000 LOCAL TAXES

40100 COUNTY PROPERTY TAXES

- 40110 Current Property Tax** – Taxes levied based on the assessed value of real and personal property within a county to be used for school/educational purposes. The taxes become due and payable on October 1. Interest and penalties begin to accrue on March 1, when taxes become delinquent.
- 40120 Trustee's Collections - Prior Year** – Represents funds collected for prior year's property taxes.
- 40130 Clerk & Master/Circuit Court - Prior Years** – Represents funds received for unpaid prior year's taxes that are collected through the courts.
- 40140 Interest & Penalty** – Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date to date of actual payment.
- 40150 Pick-Up Taxes** – Represents taxes collected from properties left off the tax rolls or taxes collected due to billing errors.

Payments in Lieu of Taxes

These revenues are the result of local governing authority agreements with federal, state, or other outside agencies whereby the entity pays an amount in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation on the same basis as privately owned property.

- 40161 Payments in Lieu of Taxes – T.V.A.**
- 40162 Payments in Lieu of Taxes – Local Utilities**
- 40163 Payments in Lieu of Taxes – Other**

40200 COUNTY LOCAL OPTION TAXES

- 40210 Local Option Sales Tax** – Local option taxes represent local option sales taxes levied and collected by the local governing body on the sale and consumption of goods and services. These taxes are in addition to any state taxes levied and are levied by county resolution. Qualified registered voters must approve the resolution. These taxes are not dependent upon or in any way connected with the property tax rate.
- 40270 Business Tax** – Businesses that must pay a privilege tax based on gross receipts in lieu of ad valorem taxes on inventory of merchandise held for sale or exchange.

40300 STATUTORY LOCAL TAXES

These local taxes are created by state legislative enactment. The tax is imposed upon the sale and consumption of goods and services.

- 40320 Bank Excise Tax** – A state tax on the net earnings of banks and all “financial institution unitary businesses” doing business in Tennessee. The state excise tax applies to other corporations doing business in Tennessee, but only the portion of revenue received from certain financial institutions is distributed to counties.
- 40350 Interstate Telecommunications Tax**

41000 LICENSES AND PERMITS

Represents the fees levied by and paid to the local governing body. Examples include marriage licenses, and any permits issued and assigned to the school system.

- 41110 Marriage Licenses** – There are presently two state privilege taxes on marriage and a local option privilege tax on marriage which can be levied.

REVENUES

43000 CHARGES FOR CURRENT SERVICES

Charges for current services represent non-tax local revenue sources such as tuition and user charges for special services. Tuition payments for children are addressed in *TCA 49-6-403*. Tuition for out-of-state students is **required** by *TCA 49-6-403 (f)*. Amounts that may be charged are addressed in *TCA 49-6-3003*.

- 43516 Tuition – Out-of-State Systems**
- 43531 Transportation – Other State Systems**
- 43570 Receipts from Individual Schools**
- 43581 Community Service Fees – Children**
- 43582 Community Service Fees – Adults**
- 43583 TBI Criminal Background Fee**
- 43990 Other Charges for Services**

44000 OTHER LOCAL REVENUES

Other local revenue represents other non-tax receipts from local sources for interest earned on deposits, rent, contributions, sale of equipment, insurance recovery, and miscellaneous refunds.

- 44120 Lease/rentals** – Represents revenue from the rental of school facilities, property, etc. in accordance with local board policy.
- 44130 Sales of Materials & Supplies**
- 44146 E-Rate Funding**
- 44170 Miscellaneous Refunds** – Represents miscellaneous refunds and reimbursements from various sources. If money is received as a result of purchase returns, the check received should be used to directly offset the expenditure that the original order was charged against.

44500 NONRECURRING ITEMS

- 44530 Sale of Equipment** – Represents funds received from the sale of equipment declared surplus. Refer to *TCA 49-6-2006* and *49-6-2007*.
- 44560 Damages Recovered from Individuals**
- 44570 Contributions & Gifts** – Revenue associated with contributions and donations made by private organizations.
- 44990 Other Local Revenues** – Represents funds received from local sources and not otherwise classified above.

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | ESTIMATED REVENUES | Actual FY10 | Estimated FY11 | Budget FY12 |
|--------------------|--|---------------------|-----------------------|---------------------|
| Local Taxes | | | | |
| 40100 | County Property Taxes | | | |
| 40110 | Current Property Tax | \$ 4,238,070 | \$ 4,237,828 | \$ 3,959,923 |
| 40120 | Trustee's Collections - Prior Year | 153,509 | 140,368 | 140,000 |
| 40130 | Circuit Clk./Clk. & Master Coll. - Prior Yrs | 70,346 | 47,590 | 45,000 |
| 40140 | Interest & Penalty | 26,140 | 26,638 | 25,250 |
| 40150 | Pickup Taxes | - | - | - |
| 40161 | Payments in Lieu of Taxes - T.V.A. | - | - | - |
| 40162 | Payments in Lieu of Taxes - Local Utilities | 6,263 | 5,696 | 5,000 |
| 40163 | Payments in Lieu of Taxes - Other | 219,609 | 187,079 | 187,000 |
| 40200 | County Local Option Taxes | | | |
| 40210 | Local Option Sales Tax | 3,137,961 | 3,208,543 | 3,183,300 |
| | Sales Tax Projection for FY12 | | | 3,183,300 |
| 40240 | Wheel Tax | - | - | - |
| 40270 | Business Tax | 66,335 | 88,891 | 82,000 |
| 40290 | Other County Local Option Taxes | - | - | - |
| 40300 | Statutory Local Taxes | | | |
| 40320 | Bank Excise Tax | 2,303 | 3,973 | 3,900 |
| 40330 | Wholesale Beer Tax | - | - | - |
| 40350 | Interstate Telecommunications Tax | 2,046 | 1,896 | 1,600 |
| 40390 | Other Statutory Local Taxes | - | - | - |
| 40100 | Total County Taxes | \$ 7,922,582 | \$ 7,948,502 | \$ 7,632,973 |
| 40000 | Total Local Taxes | \$ 7,922,582 | \$ 7,948,502 | \$ 7,632,973 |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | ESTIMATED REVENUES | Actual FY10 | Estimated FY11 | Budget FY12 |
|--------------------|--|--------------------|-----------------------|--------------------|
| 41000 | Licenses and Permits | | | |
| 41100 | Licenses | | | |
| 41110 | Marriage Licenses | \$ 1,800 | \$ 2,101 | \$ 1,600 |
| 41140 | Cable TV Franchise | - | - | - |
| 41150 | Mobile Home Licenses | - | - | - |
| 41590 | Other Permits | - | - | - |
| 41000 | Total Licenses and Permits | \$ 1,800 | \$ 2,101 | \$ 1,600 |
| 43000 | Charges for Current Services | | | |
| 43300 | Fees | | | |
| 43380 | Vending Machine Collections | \$ 208 | \$ 121 | \$ - |
| 43500 | Education Charges | | | |
| 43515 | Tuition - Other State Systems | - | - | - |
| 43516 | Tuition - Out of State Systems | - | 1,749 | - |
| 43517 | Tuition - Other | - | - | - |
| 43531 | Transportation Other State Systems | 13,455 | 10,800 | 8,100 |
| | Contract with Bradford SSD for Spec Ed Student | 2,700 | | |
| | Contract with Gibson Co SSD for Spec Ed Students | 2,700 | | |
| | Contract with Humboldt City for Spec Ed Students | - | | |
| | Contract with Trenton SSD for Spec Ed Students | 2,700 | | |
| 43570 | Receipts from Individual Schools | 42,019 | 34,638 | 36,252 |
| | Bus Trips | 31,348 | | |
| | Instructional Sports Camps | 4,904 | | |
| 43581 | Community Service Fees - Children (Day Care) | 149,200 | 160,440 | 105,000 |
| | Hillcrest Elementary | 21,750 | | |
| | Lake Road Elementary | 24,000 | | |
| | Ridgemont Elementary | 23,250 | | |
| | South Fulton Elementary | 36,000 | | |
| 43582 | Community Service Fees - Adults | - | - | - |
| 43583 | TBI Criminal Background Fee | 1,872 | 2,640 | - |
| 43990 | Other Charges for Services | - | - | - |
| 43000 | Total Charges for Current Services | \$ 206,754 | \$ 210,388 | \$ 149,352 |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | ESTIMATED REVENUES | Actual FY10 | Estimated FY11 | Budget FY12 |
|--------------------|--|--------------------|-----------------------|--------------------|
| 44000 | Other Local Revenues | | | |
| 44100 | Recurring Items | | | |
| 44120 | Lease/Rentals | \$ 901 | \$ 1 | \$ - |
| 44130 | Sale of Materials & Supplies | 167 | 3,292 | - |
| 44146 | E-Rate Funding | 37,857 | 47,187 | 25,000 |
| 44160 | Retirees' Insurance Payments | - | - | - |
| 44170 | Miscellaneous Refunds | 14,840 | 125,412 | 12,500 |
| 44500 | Nonrecurring Items | | | |
| 44530 | Sale of Equipment | \$ 2,156 | \$ 4,382 | \$ - |
| 44540 | Sale of Property | - | - | - |
| 44550 | Resale of Materials - T & I House | - | - | - |
| 44560 | Damages Recovered from Individuals | 1,139 | 1,089 | - |
| 44570 | Contributions & Gifts | 27,963 | 60,419 | 25,000 |
| | Coke, Helping Schools Plates, and G.I.F.T.S Grant | | | 25,000 |
| 44990 | Other Local Revenue | - | 900 | 25,000 |
| 44000 | Total Other Local Revenues | \$ 85,023 | \$ 242,682 | \$ 87,500 |

REVENUES

State Education Funds

As required by Tennessee Code Annotated, the majority of State education funds are distributed through the Basic Education Program (BEP). Other funds include Driver Education, Career Ladder, Extended Contracts, Adult Education, and miscellaneous reimbursements.

46000 STATE OF TENNESSEE

- 46511 Basic Education Program (BEP)** – TCA 49-3-351 established the BEP as the funding formula for the distribution of state dollars for K-12 education. *The BEP is a funding formula – not a spending plan.* The BEP formula is divided into two component areas – classroom and non-classroom. The dollars that are generated by the formula are not specifically earmarked except to the extent that dollars generated by classroom components must be expended in the classroom. Classroom components include positions such as teachers, principals, assistant principals, etc. as well as textbooks, supplies and materials, and instructional equipment. Non-classroom components include positions such as superintendent/director, system secretaries, technology coordinators, and school secretaries. Other non-classroom components include maintenance and operations, pupil transportation, and capital outlay.
- 46512 Basic Education Program ARRA Revenue** – Represents funds from the Federal stimulus program for which the State redirected to fully fund the BEP.
- 46515 Early Childhood Education** – State funds provided to operate the County’s five (5) Pre-K classrooms. “We need to work hard to help our youngest children arrive on the first day of kindergarten prepared to take advantage of what lies ahead. Across our state, there's one thing educators agree on: Tennessee needs a strong pre-K program.” --**Governor Phil Bredesen**
In Obion County, we have voluntary Pre-K classes in all five elementary schools. These classes give our at-risk children an opportunity to be on a “level playing field” with their peers when they arrive for the first day of kindergarten. We have a very dedicated staff working to ensure the success of every pre-K student.
- 46550 Driver Education** – Driver’s Education is financed at the state level through fines collected. Funds are allocated based on the number of students completing the Driver Education course per semester.
- 46590 Other State Education Funds** – This includes the State's portion of Adult Education, Families First, Family Resource Centers, E-Rate, and other state grants. It also includes substitute teacher reimbursements for teachers participating in State programs.
- 46591 Coordinated School Health ARRA Revenue** – Represents funds from the Federal stimulus program for which the State redirected to fully fund the Coordinated School Health (CSH) Program. CSH is an effective system designed to connect health (physical, emotional, and social) with education. This coordinated approach improves students' health and their capacity to learn through the support of families, communities, and schools working together. The CSH approach consists of eight major components. By definition, all Coordinated School Health components work together to improve the lives of students and their families. Although these components are listed separately, it is their composite that allows CSH to have significant impact. The eight components include health education, physical education/physical activity, health services, nutrition services, health promotion for staff, counseling and psychological services, healthy school environment, and student/parent/community involvement.
- 46592 Internet Connectivity ARRA Revenue** – Represents funds from the Federal stimulus program for which the State redirected to fund internet connectivity.
- 46595 SSMS ARRA Revenue** – Represents funds from the Federal stimulus program for which the State redirected to fund the statewide student management system.
- 46610 Career Ladder Program** – Represents State funds (outside the BEP) for licensed personnel who hold career ladder certification and an eligible position (a position in the personnel department, for example, does not have any pupil contact and the position is therefore not eligible for career

REVENUES

ladder funds). Amounts are \$1,000 for Career Level I; \$2,000 for Level 2; \$3,000 for Level 3; TCA §49-5-5002.

46612 Extended Contracts – Represents State funds available for extended work time for teachers and administrators based on an approved plan submitted by the system representing their needs assessment.

46615 Career Ladder – Extended Contracts ARRA Revenue – Represents funds from the Federal stimulus program for which the State redirected to fund extended contracts for teachers.

46790 Other Vocational

Represents other state vocational grants and reimbursement for substitute teachers received from the state for teachers participating in State sponsored events.

46800 Other State Revenues

46850 Mixed Drink Tax – Taxes imposed on the privilege of selling alcoholic beverages at retail for consumption on the premises. The tax is calculated on an annual fixed amount based on the type and size of the business, plus a percentage levy based on the sales price of alcoholic beverages sold for consumption on the premises.

46851 State Revenue Sharing – T.V.A. – Payments by the Tennessee Valley Authority (T.V.A.) received by the state in lieu of taxes which the T.V.A. would otherwise pay but for its nontaxable status as a federal agency in an amount determined by federal law (16 USCA §831(L)). By County Commission Resolution, the General Purpose School Fund is allocated \$450,000 annually from this revenue source.

46980 Other State Grants – This represents grants sponsored by State agencies other than the Dept. of Education. Revenue from Early Childhood Education grants sponsored by the Dept. of Children's Services should be recorded here.

46990 Other State Revenues

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | ESTIMATED REVENUES | Actual FY10 | Estimated FY11 | Budget FY12 |
|--------------------|---|----------------------|-----------------------|----------------------|
| 46000 | State of Tennessee | | | |
| 46500 | State Education Funds | | | |
| 46511 | Basic Education Program | \$ 15,777,400 | \$ 13,347,428 | \$ 16,691,000 |
| | Allocation per State | | | 16,691,000 |
| | Estimated Insurance Increase (?????) | | | - |
| 46512 | Basic Education Program ARRA Revenue | 726,600 | 3,370,572 | - |
| 46515 | Early Childhood Education | 268,715 | 644,599 | 471,923 |
| | Pre-K Grant | | | 471,923 |
| 46530 | Energy Efficient School Initiative | - | 76,050 | - |
| 46550 | Driver Education | 7,698 | 11,645 | 8,500 |
| 46570 | Literacy Coordination | - | - | - |
| 46590 | Other State Education Funds | 156,410 | 60,494 | 253,001 |
| | Coordinated School Health | | | 100,000 |
| | Internet Connectivity | | | 11,516 |
| | LEAPS (BO) | | | 57,000 |
| | LEAPS (RM) | | | 54,000 |
| | Safe Schools Grant | | | 20,800 |
| | SSMS | | | 9,685 |
| 46591 | Coordinated School Health ARRA Revenue | 56,717 | 147,620 | - |
| 46592 | Internet Connectivity ARRA Revenue | 11,226 | 11,516 | - |
| 46593 | Professional Development ARRA Revenue | - | 1,167 | - |
| 46595 | SSMS ARRA Revenue (3,953 @ \$2.45) | 9,658 | 9,685 | - |
| 46610 | Career Ladder | 196,213 | 187,337 | 170,966 |
| 46612 | Career Ladder - Extended Contract | - | - | 66,200 |
| 46615 | Career Ladder - Extended Contract ARRA Revenue | - | 132,528 | - |
| 46790 | Other Vocational | - | - | - |
| 46500 | Total State Education Funds | \$ 17,210,637 | \$ 18,000,641 | \$ 17,661,590 |
| 46800 | Other State Revenues | | | |
| 46850 | Mixed Drink Tax | \$ 1,479 | \$ 1,690 | \$ 1,500 |
| 46851 | State Revenue Sharing - TVA | 450,000 | 450,000 | 712,500 |
| 46980 | Other State Grants | - | - | 150,000 |
| | Agriculture Enhancement Grant | | | 150,000 |
| 46981 | Safe Schools Grant ARRA Revenue | - | 20,800 | - |
| 46990 | Other State Revenues | - | - | - |
| 46800 | Total Other State Revenues | \$ 451,479 | \$ 472,490 | \$ 864,000 |

REVENUES

Federal Funds 47000 FEDERAL GOVERNMENT 47100 Federal through State

Although the School Federal Projects Fund receives most of the Federal through State revenue, the General Purpose School and Food Service Funds also receive some revenues through this category.

47120 Adult Education State Grant Program – Represents the Federal portion of the Adult Education Grant. This grant is based on an approved plan. Reimbursement requests are submitted based on actual expenditures. This is recorded in the General Purpose School Fund.

47143 Education of the Handicapped Act – IDEA – Individuals with Disabilities Education Act (IDEA) – Part B Grants assist LEAs in providing for the education of all children with disabilities. These grants are accounted for in the School Federal Projects Fund. In addition, the school system may apply for and receive reimbursement for “excess costs” related to the educational requirements of high-cost students receiving special education services, these revenues should be recorded in the General Purpose School Fund.

47590 Other Federal through State – Used to account for Federal through State revenues not having a separate revenue line item. Both General Purpose School Fund and the School Federal Projects Fund utilize this revenue code. Examples of program revenues going into each fund are: Family Resource Center Grants, Adult Literacy Grants; Workforce Investment Grants (General Purpose School Fund), Drug-Free Schools Grants, and Comprehensive School Reform Grants, (School Federal Projects Fund).

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | ESTIMATED REVENUES | Actual FY10 | Estimated FY11 | Budget FY12 |
|--------------------|---|----------------------|-----------------------|----------------------|
| 47000 | Federal Government | | | |
| 47100 | Federal through State | | | |
| 47120 | Adult Education State Grant Program | \$ 100,320 | \$ 122,968 | \$ 119,616 |
| | Contract Amount 2011-2012 | | | 102,742 |
| | Carry-Over 2010-2011 | | | 16,874 |
| 47143 | Special Education Grants to the States - IDEA | 86,640 | 82,660 | 75,768 |
| | High Cost Reimbursement | | | 75,768 |
| 47590 | Other Federal Through State | 36,078 | 70,269 | 66,172 |
| | Contract with DSCC for Peer Tutoring | | | 16,172 |
| | USDA Agriculture Grant | | | 50,000 |
| 47100 | Total Federal Through State | \$ 223,038 | \$ 275,897 | \$ 261,556 |
| 47000 | Total Federal Government | \$ 223,038 | \$ 275,897 | \$ 261,556 |
| 140000 | TOTAL ESTIMATED REVENUES | \$ 26,101,313 | \$ 27,152,701 | \$ 26,658,571 |
| 49000 | Other Sources | | | |
| 49100 | Bond Issued | \$ - | \$ - | - |
| 49200 | Note Issued | 2,500,000 | - | - |
| 49300 | Capitalized Leases Issued | - | - | - |
| 49500 | Other Loans Issued | - | - | - |
| 49700 | Insurance Recovery | 5,584 | 8,784 | - |
| 49800 | Transfers In (complete schedule below) | 130,719 | 180,164 | 151,957 |
| 49000 | Total Other Sources | \$ 2,636,303 | \$ 188,948 | \$ 151,957 |
| 14100 | TOTAL ESTIMATED REVENUES AND OTHER SOURCES | \$ 28,737,616 | \$ 27,341,649 | \$ 26,810,528 |

SCHEDULE OF TRANSFERS

| FUND # | PURPOSE | FROM FUND | TO FUND |
|--------|---------------------------------|-----------|---------|
| 141 | Indirect Costs | | 10,364 |
| 142 | Indirect Costs | 10,364 | |
| | ---From Title Projects | | |
| 141 | Indirect Costs | | 13,864 |
| 142 | Indirect Costs | 13,864 | |
| | ---From IDEA Projects | | |
| 141 | Permissive Use of Funds | | 126,966 |
| 142 | Permissive Use of Funds | 128,592 | |
| | ---From IDEA Part B (2011-2012) | | |
| 141 | Indirect Costs | | 763 |
| 142 | Indirect Costs | 763 | |
| | ---From Race to the Top Grant | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

INSTRUCTION (71000)

Instruction includes the activities dealing directly with the interaction between teachers and students (pupil/teacher contact). Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through television, computer, the Internet, multimedia, or other correspondence as approved. Included here are the activities of teacher assistants or classroom assistants of any type (clerks, graders, etc.) which assist in the instructional process. If instructional supervisors also teach and it is not possible to prorate expenditures, those persons are included in instruction.

Note: Adult High School and GED+2 programs are accounted for through the Regular Instruction category because these students are taking classes for credit toward graduation. Obion County's GED program, which is operated by the school system, is accounted for in the Adult Education category. The County's Preschool programs are accounted for in the Early Childhood Education category.

DISTRICT INITIATIVES

Reading Recovery/balanced literacy is one the District's latest initiatives. The goal of Reading Recovery is to dramatically reduce the number of first-grade students who have extreme difficulty learning to read and write and to reduce the cost of these learners to educational systems. The Program serves the *lowest-achieving first graders*—the students who are not catching on to the complex set of concepts that make reading and writing possible. With the advent of the No Child Left Behind Act, balanced literacy is the U.S. Department of Education's prescription for bringing together the best of reading research. Balanced literacy employs the fundamentals of letter-sound correspondence, word study, and decoding as well as holistic experiences in reading, writing, speaking, and listening to create one integrated model that addresses all the facets of literacy.

Accelerated Math is a software tool used to customize assignments and monitor progress in math for students in grades 1–12. The *Accelerated Math* software creates individualized assignments aligned with state standards and national guidelines, scores student work, and generates reports on student progress. The software can be used in conjunction with the existing math curriculum to add practice components and potentially aid teachers in differentiating instruction through the program's progress-monitoring data. The District utilizes *Accelerated Math* in all elementary schools.

ThinkLink, which is utilized in grades 3 – 8, as well as in high school algebra classes, has pioneered a unique approach to formative assessments using a scientifically research-based continuous improvement model that maps diagnostic assessments to Tennessee's high stakes test. ThinkLink Learning's Predictive Assessment Series assesses student progress toward meeting state standards for reading/language arts, math, science, and social studies. The tests are preconfigured and analyzed by ThinkLink experts to provide teachers the prediction of mastery, proficiency, and adequate yearly progress (AYP) that is so critical to monitoring student progress toward state mandated goals. The benchmark tests are administered in the fall, winter, and spring. Each test is carefully constructed to mirror and match the state test.

Dual Enrollment, as defined by Tennessee's P-16 Council, is a postsecondary course taught either at the postsecondary institution or at the high school by the postsecondary faculty (may be credentialed adjunct faculty), which upon successful completion of the course allows students to earn postsecondary and secondary credit concurrently. The student must meet dual enrollment eligibility under the Tennessee Board of Regents and University of Tennessee policies. The Tennessee Dual Enrollment Grant program is defined as a grant for study at an eligible postsecondary institution that is funded from net proceeds of the state lottery and awarded to students who are attending high school and who are also enrolled in college courses at eligible postsecondary institutions for which they will receive college credit. Dual Enrollment classes are offered at both Obion County Central and South Fulton High Schools.

INSTRUCTION (71000)

Most likely, a student's **ACT** score is considered the second most important factor in the college application process, ranking only behind grades earned in high school. Every year, colleges are flooded with thousands of applications from qualified students. Competition is on the rise, and admissions counselors are focusing on students with strong ACT scores. Students are under a tremendous amount of pressure to do well on these tests. We offer an ACT Prep class to better prepare our students for the ACT exam, thus increasing their success on the ACT exam and improving their college entrance placements.

Teacher Mentoring – The system employs two retired teachers who mentor inexperienced teachers by observing classes and offering suggestions for instructional improvement.

Peer Tutoring – The program is offered through a Workforce Development grant to enable high school juniors and seniors who meet the criteria to tutor other students in core courses. Peer tutors earn money, develop organizational skills, and receive assistance in application to higher education opportunities.

Credit Recovery – We have instituted a Credit Recovery program to help high school students who fall behind their classmates by failing to earn credit in core courses. These students can "recover credit" by using web-based, teacher-created courses to work through the material at their own pace, thus enabling the students to graduate with their peers.

REGULAR INSTRUCTIONAL PROGRAM (71100)

The Regular Education Program includes activities that provide students in grades K through 12 with learning experiences to prepare them for such activities as citizens, family members, and members of the work force. Expenditures for instructing students are recorded in this program. If funds are expended to instruct teachers, those expenditures are recorded in 72210 – Regular Education Instructional Support.

PERSONAL SERVICES (100)

The personnel section includes the cost of salaries for staff involved in the direct instruction of K-12 students such as teachers, educational assistants, clerical assistants, graders, etc. State funds for the Career Ladder and Extended Contract Programs for regular classroom teachers are also included in the personnel section.

- 71100 116 Teachers
- 71100 117 Career Ladder Program
- 71100 127 Career Ladder Extended Contracts
- 71100 128 Homebound Teachers
- 71100 163 Educational Assistants
- 71100 189 Other Salaries & Wages (used *only* if no other classification is available)
- 71100 195 Certified Substitute Teachers
- 71100 198 Non-Certified Substitute Teachers

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

- 71100 201 Social Security
- 71100 204 State Retirement
- 71100 206 Life Insurance
- 71100 207 Medical Insurance
- 71100 210 Unemployment Compensation
- 71100 212 Employer Medicare

CONTRACTED SERVICES (300)

Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

- 71100 330 Operating Lease Payments
- 71100 333 Licenses
- 71100 336 Maintenance & Repair Services – Equipment
- 71100 356 Tuition – Amounts reimbursed by the school district to any teacher qualifying for tuition reimbursement on the basis of the Agreement between the Obion County Education Association and the Obion County Board of Education
- 71100 399 Other Contracted Services (used *only* if no other classification is available)

REGULAR INSTRUCTIONAL PROGRAM (71100)

SUPPLIES AND MATERIALS (400)

Supplies and materials include payments for items that are consumed, worn out, become obsolete, or deteriorate through use in the classroom. Computer software is recorded in this category. This category includes the cost of textbooks, workbooks, and reference books provided to all students in accordance with TCA §49-3-310(1)(A). Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

71100 429 Instructional Supplies & Materials

71100 449 Textbooks

71100 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

Fee Waiver costs include all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.); *see* TCA §49-2-114. Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71100 535 Fee Waivers

71100 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) and band instruments would be recorded in this category.

71100 722 Regular Instructional Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--|---|--------------------|-----------------------|--------------------|
| INSTRUCTION - 71000 | | | | |
| REGULAR INSTRUCTION PROGRAM (71100) | | | | |
| 71100 116 | Teachers | \$ 8,389,054 | \$ 8,303,717 | \$ 8,807,422 |
| 71100 117 | Career Ladder Program | 103,330 | 89,997 | 95,000 |
| 71100 127 | Career Ladder Extended Contracts | 57,407 | 56,668 | 56,726 |
| | State Allocation | | 56,726 | |
| | Social Security | | 3,517 | |
| | Retirement | | 5,134 | |
| | Medicare | | 823 | |
| 71100 128 | Homebound Teachers | 15,468 | 24,468 | 20,000 |
| | Estimated Salaries | | 20,000 | |
| | Social Security | | 1,240 | |
| | Retirement | | 1,810 | |
| | Medicare | | 290 | |
| 71100 163 | Educational Assistants | 247,244 | 206,462 | 201,735 |
| 71100 189 | Other Salaries & Wages | - | - | - |
| 71100 195 | Certified Substitute Teachers | 38,463 | 27,038 | 30,000 |
| | Estimated Salaries (\$5,175 for Balanced Literacy Professional Development) | | 30,000 | |
| | Social Security | | 1,860 | |
| | Unemployment Compensation (.6%) | | 180 | |
| | Medicare | | 435 | |
| 71100 198 | Non-certified Substitute Teachers | 127,583 | 131,546 | 130,000 |
| | Estimated Salaries | | 130,000 | |
| | Social Security | | 8,060 | |
| | Unemployment Compensation (.6%) | | 780 | |
| | Medicare | | 1,885 | |
| 71100 201 | Social Security | 531,608 | 512,976 | 577,867 |
| 71100 204 | State Retirement | 562,917 | 773,875 | 823,197 |
| 71100 206 | Life Insurance | 8,884 | 8,481 | 9,104 |
| 71100 207 | Medical Insurance | 1,276,294 | 1,235,311 | 1,383,856 |
| 71100 210 | Unemployment Compensation | 10,510 | 13,677 | 12,687 |
| 71100 212 | Employer Medicare | 124,863 | 121,208 | 135,661 |
| 71100 330 | Operating Lease Payments | 36,083 | 33,782 | 32,500 |
| | School Copiers | | 32,500 | |
| 71100 333 | Licenses (Computer Software) | 52,006 | 54,922 | 59,300 |
| | Technology | | 59,300 | |
| 71100 336 | Maintenance & Repair Services - Equipment | 14,769 | 15,837 | 18,000 |
| 100 | OCCHS Band | | 7,500 | |
| 101 | SF Band | | 7,500 | |
| 102 | Technology | | 3,000 | |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--|---|----------------------------|-----------------------|----------------------|
| INSTRUCTION - 71000 | | | | |
| REGULAR INSTRUCTION PROGRAM (71100) | | | | |
| 71100 356 | Tuition | - | 3,600 | 2,500 |
| 100 | Differentiated Pay Plan | 2,500 | | |
| 101 | Reading Recovery | - | | |
| 71100 399 | Other Contracted Services | - | - | 500 |
| 71100 429 | Instructional Supplies & Materials | 523,897 | 500,409 | 496,230 |
| 100 | BEP Funds - \$200/teacher | 50,600 | | |
| 101 | BO - Science Supplies | 2,350 | | |
| 102 | Computer Supplies, including Toner (NO INK) | 16,000 | | |
| 103 | County-Wide Chorus | 1,200 | | |
| 104 | Duplicating Paper | 32,640 | | |
| 105 | Elementary Music \$400/school | 2,400 | | |
| 106 | General Supplies (including G.I.F.T.S. Grants & \$10,000 Lake Road Re-Wire), if necessary | 50,000 | | |
| 107 | Glover Funds - \$25/student grades K-6 (2,000) | 50,000 | | |
| 108 | In Lieu of Fees - \$25/student* (3,794) | 94,850 | | |
| 109 | Instructional Funds - \$25/teacher | 6,325 | | |
| 110 | Jr. High Band \$400/school | 2,400 | | |
| 111 | Kindergarten Supplies | 3,000 | | |
| 112 | Magnetic Marker Boards (SFE) | 7,500 | | |
| 113 | Magnetic Marker Boards (RM) | 3,000 | | |
| 114 | Math Assessment Materials Grades 9-12 | 7,500 | | |
| 115 | Math, etc. - Think Link for Grades 3-8 | 18,000 | | |
| 116 | Miscellaneous Small Furniture Items | 5,000 | | |
| 117 | Miscellaneous Small Furniture Items - Black Oak | 1,625 | | |
| 118 | Miscellaneous Small Furniture Items - Ridgemont | 4,400 | | |
| 119 | OCCHS Academic Decathlon | 7,500 | | |
| 120 | OCCHS Band | 7,500 | | |
| 121 | Reading Recovery/Balanced Literacy | 18,625 | | |
| 122 | Student Lockers - South Fulton Middle/High | 12,500 | | |
| 123 | SF Band | 4,000 | | |
| 124 | Technology Hardware, including Printers, Switches, Networking Supplies | 56,600 | | |
| 125 | Testing Incentives | 30,715 | | |
| | <u>Notes:</u> All student/ADM are based on 5th month attendance reports from 2010 - 2011 school year | | | |
| 71100 449 | Textbooks | 307,082 | 301,380 | 280,000 |
| 71100 499 | Other Supplies & Materials | - | - | - |
| 71100 535 | Fee Waivers | - | - | - |
| 71100 599 | Other Charges | - | - | 500 |
| 71100 722 | Regular Instruction Equipment | 174,618 | 110,964 | 108,000 |
| 100 | OCCHS Band | 16,500 | | |
| 101 | SF Band | 6,500 | | |
| 102 | Technology | 85,000 | | |
| 71100 | TOTAL REGULAR INSTRUCTION PROGRAM | \$ 12,602,080 | \$ 12,526,318 | \$ 13,280,785 |
| | | Increase (Decrease) | | 6.02% |

ALTERNATIVE INSTRUCTION PROGRAM (71150)

The State Board of Education has identified student populations to be served in alternative school programs. They include:

- Students who have violated school policy in regards to zero tolerance;
- Students with multiple rule violations;
- Students who have been suspended for a period of greater than 10 days;
- Other students whose assessments have demonstrated inability to make decisions, low capacity in resiliency, poor self-management skills, lack of self-respect and self-esteem, poor interpersonal and social communications skills, inability to work with others, poor negotiation skills, lack of responsibility for self and others, inability to work cooperatively, poor organizational skills and inability to follow instructions.

(This information can be accessed on the State Board of Education website at:

<http://www.state.tn.us/sbe/alternativeschool.htm>)

Alternative Schools Program is an instructional program designated for students who consistently exhibit behavior that is disruptive to the learning process or violent in nature. This program may also serve at-risk youth with special needs. This program includes activities that deal directly with the interaction between teachers and students in an alternative learning environment. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching assistants, etc.) which assist in the instructional process. The major categories in the Alternative School Program include personnel, benefits, supplies and materials, textbooks, contracted services and equipment needed to deliver instructional services to students. Instructional programs for gifted students are recorded in the Special Education category.

PERSONAL SERVICES (100)

The personnel section includes staff and staff support that assist in the instruction of students.

71150 116 Teachers

71150 117 Career Ladder Program

71150 163 Educational Assistants

71150 189 Other Salaries and Wages (used *only* if no other classification is available)

71150 195 Certified Substitute Teachers

71150 198 Non-Certified Substitute Teachers

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

71150 201 Social Security

71150 204 State Retirement

71150 206 Life Insurance

71150 207 Medical Insurance

71150 210 Unemployment Compensation

71150 212 Employer Medicare

CONTRACTED SERVICES (300)

Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

71150 399 Other Contracted Services (used *only* if no other classification is available)

ALTERNATIVE INSTRUCTION PROGRAM (71150)

SUPPLIES AND MATERIALS (400)

The Supplies and Materials section includes purchases for support of classroom instruction. Since students often come to alternative programs from a number of campuses, much of the cost of their materials (i.e. textbooks) may be coded to the instructional programs from which they came. Therefore, all costs **associated** with alternative programs may not be recorded in this category. However, LEAs are asked to track direct costs associated with the program.

71150 413 Drugs and Medical Supplies

71150 429 Instructional Supplies and Materials

71150 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

Fee Waiver costs includes all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.) Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71150 535 Fee Waivers

71150 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories.

71150 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--|--|--------------------|----------------------------|--------------------|
| INSTRUCTION - 71000 | | | | |
| ALTERNATIVE INSTRUCTION PROGRAM (71150) | | | | |
| 71150 116 | Teachers | \$ 44,205 | \$ 46,570 | \$ 57,510 |
| 71150 117 | Career Ladder Program | 1,000 | 1,000 | \$ 1,000 |
| 71150 163 | Educational Assistants | 14,927 | 13,850 | 15,065 |
| 71150 189 | Other Salaries & Wages | - | - | - |
| 71150 195 | Certified Substitute Teachers | - | - | 250 |
| | Estimated Salaries | | | 250 |
| | Social Security | | | 16 |
| | Unemployment Compensation (.6%) | | | 2 |
| | Medicare | | | 4 |
| 71150 198 | Non-certified Substitute Teachers | 2,081 | 1,018 | 1,500 |
| | Estimated Salaries | | | 1,500 |
| | Social Security | | | 93 |
| | Unemployment Compensation (.6%) | | | 9 |
| | Medicare | | | 22 |
| 71150 201 | Social Security | 3,509 | 3,573 | 4,676 |
| 71150 204 | State Retirement | 3,598 | 5,041 | 6,232 |
| 71150 206 | Life Insurance | 81 | 82 | 126 |
| 71150 207 | Medical Insurance | 9,416 | 8,795 | - |
| 71150 210 | Unemployment Compensation | 84 | 81 | 103 |
| 71150 212 | Employer Medicare | 821 | 835 | 1,097 |
| 71150 299 | Other Fringe Benefits | - | - | - |
| 71150 399 | Other Contracted Services | - | - | 250 |
| 71150 413 | Drugs and Medical Supplies | 350 | 600 | 750 |
| 71150 429 | Instructional Supplies & Materials | 1,090 | 331 | 1,250 |
| 100 | Annual Allocation | | | 1,000 |
| 101 | WhyTry Program | | | 250 |
| 71150 499 | Other Supplies & Materials | - | - | 250 |
| 71150 535 | Fee Waivers | - | - | - |
| 71150 599 | Other Charges | - | - | 250 |
| 71150 790 | Other Equipment | - | - | - |
| 71150 | TOTAL ALTERNATIVE INSTRUCTION PROGRAM | \$ 81,162 | \$ 81,776 | \$ 90,309 |
| | | | Increase (Decrease) | 10.43% |

SPECIAL EDUCATION PROGRAM (71200)

The Special Education Program includes activities that provide learning experiences for students having special needs. This includes pre-school as well as elementary and secondary students. Services include activities for varying needs. This includes educating the gifted and those with learning, emotional, and physical disabilities. A student is educated based on an Individual Education Plan (IEP) developed by a team who address the particular needs of the student.

PERSONAL SERVICES (100)

The personnel section includes staff involved in the direct instruction of students eligible for special services such as teachers, educational assistants, and other personnel who serve in specialized areas to assist students. Students may be educated in the regular classroom setting, at home, or in a hospital setting.

71200 116 Teachers
71200 117 Career Ladder Program
71200 128 Homebound Teachers
71200 163 Educational Assistants
71200 171 Speech Pathologist
71200 189 Other Salaries & Wages (used *only* if no other classification is available)
71200 195 Certified Substitute Teachers
71200 198 Non-Certified Substitute Teachers

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

71200 201 Social Security
71200 204 State Retirement
71200 206 Life Insurance
71200 207 Medical Insurance
71200 210 Unemployment Compensation
71200 212 Employer Medicare

CONTRACTED SERVICES (300)

Contracted Services includes payments to businesses, other school systems, and/or individuals that perform instructional services for students with special needs. These are services that are required by the student's IEP but that system staff cannot perform as a part of their regular duties. Non-staff individuals or businesses also perform maintenance and repair of instructional equipment for this program. Such expenditures are by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

71200 310 Contracts W/Other Public Agencies
71200 322 Evaluation & Testing
71200 336 Maintenance & Repair Services - Equipment
71200 399 Other Contracted Services (used *only* if no other classification is available)

SPECIAL EDUCATION PROGRAM (71200)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks and instructional supplies needed to address specific student needs to meet the instructional mandates of the student's IEP. Computer software would be recorded in this category. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

71200 429 Instructional Supplies & Material

71200 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

Fee Waiver costs includes all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.). Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71200 535 Fee Waivers

71200 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories.

71200 725 Special Education Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--|--|---------------------|----------------------------|---------------------|
| INSTRUCTION - 71000 | | | | |
| SPECIAL EDUCATION PROGRAM (71200) | | | | |
| 71200 116 | Teachers | \$ 1,040,109 | \$ 1,027,888 | \$ 981,219 |
| 71200 117 | Career Ladder Program | 13,916 | 13,083 | 13,000 |
| 71200 128 | Homebound Teachers | 28,500 | 32,101 | 30,000 |
| | Estimated Salaries | | 30,000 | |
| | Social Security | | 1,860 | |
| | Retirement | | 2,715 | |
| | Medicare | | 435 | |
| 71200 163 | Educational Assistants | 87,131 | 81,138 | 82,672 |
| 71200 171 | Speech Pathologist | 119,861 | 122,745 | 126,940 |
| 71200 189 | Other Salaries & Wages | - | - | - |
| 71200 195 | Certified Substitute Teachers | 2,400 | 5,088 | 7,500 |
| | Estimated Salaries | | 7,500 | |
| | Social Security | | 465 | |
| | Unemployment Compensation (.6%) | | 45 | |
| | Medicare | | 109 | |
| 71200 198 | Non-certified Substitute Teachers | 12,321 | 15,728 | 17,500 |
| | Estimated Salaries (includes substitutes for RR training - \$10,000) | | 17,500 | |
| | Social Security | | 1,085 | |
| | Unemployment Compensation (.6%) | | 105 | |
| | Medicare | | 254 | |
| 71200 201 | Social Security | 77,689 | 77,155 | 78,083 |
| 71200 204 | State Retirement | 79,872 | 111,670 | 109,360 |
| 71200 206 | Life Insurance | 1,326 | 1,342 | 1,386 |
| 71200 207 | Medical Insurance | 163,178 | 163,265 | 169,844 |
| 71200 210 | Unemployment Compensation | 1,494 | 1,878 | 1,868 |
| 71200 212 | Employer Medicare | 18,175 | 18,132 | 18,287 |
| 71200 310 | Contracts W/Other Public Agencies | - | - | - |
| 71200 322 | Evaluation & Testing | - | - | - |
| 71200 336 | Maintenance & Repair Services - Equipment | - | - | - |
| 71200 399 | Other Contracted Services | - | - | 250 |
| 71200 429 | Instructional Supplies & Materials | - | - | - |
| 71200 499 | Other Supplies & Materials | - | - | 250 |
| 71200 535 | Fee Waivers | - | - | - |
| 71200 599 | Other Charges | - | - | 250 |
| 71200 725 | Special Education Equipment | - | - | - |
| 71200 | TOTAL SPECIAL EDUCATION PROGRAM | \$ 1,645,972 | \$ 1,671,213 | \$ 1,638,409 |
| | | | Increase (Decrease) | -1.96% |

VOCATIONAL EDUCATION PROGRAM (71300)

The Vocational Education Program includes instructional activities that provide students with the opportunity to develop knowledge, skills, and attitudes needed for employment in an occupational area. Activities include training both in the classroom and in a supervised work environment.

PERSONAL SERVICES (100)

The personnel section includes staff involved in delivering vocational instructional services to students enrolled in the Vocational Program, including substitutes and support staff.

71300 116 Teachers

71300 117 Career Ladder Program

71300 127 Career Ladder Extended Contracts

71300 189 Other Salaries & Wages (used *only* if no other classification is available)

71300 195 Certified Substitute Teachers

71300 198 Non-Certified Substitute Teachers

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

71300 201 Social Security

71300 204 State Retirement

71300 206 Life Insurance

71300 207 Medical Insurance

71300 210 Unemployment Compensation

71300 212 Employer Medicare

CONTRACTED SERVICES (300)

Contracted Services for the Vocational Education Program includes payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

71300 330 Operating Lease Payments

71300 336 Maintenance & Repair Services – Equipment

71300 349 Printing, Stationery, and Forms

71300 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the vocational instructional program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

71300 429 Instructional Supplies & Materials

71300 449 Textbooks

71300 499 Other Supplies & Materials (used *only* if no other classification is available)

VOCATIONAL EDUCATION PROGRAM (71300)

OTHER CHARGES (500)

Fee Waiver costs includes all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.). Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71300 535 Fee Waivers

71300 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

71300 730 Vocational Instruction Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---|---|--------------------|----------------------------|---------------------|
| INSTRUCTION - 71000 | | | | |
| VOCATIONAL EDUCATION PROGRAM (71300) | | | | |
| 71300 116 | Teachers | \$ 651,362 | \$ 656,350 | \$ 665,868 |
| 71300 117 | Career Ladder Program | 5,000 | 5,000 | 4,000 |
| 71300 127 | Career Ladder Extended Contracts | - | - | - |
| 71300 189 | Other Salaries & Wages | - | - | - |
| 71300 195 | Certified Substitute Teachers | 3,188 | 1,350 | 1,500 |
| | Estimated Salaries | | 1,500 | |
| | Social Security | | 93 | |
| | Unemployment Compensation (.6%) | | 9 | |
| | Medicare | | 22 | |
| 71300 198 | Non-certified Substitute Teachers | 11,172 | 11,880 | 11,500 |
| | Estimated Salaries | | 11,500 | |
| | Social Security | | 713 | |
| | Unemployment Compensation (.6%) | | 69 | |
| | Medicare | | 167 | |
| 71300 201 | Social Security | 39,060 | 40,062 | 42,356 |
| 71300 204 | State Retirement | 42,149 | 59,855 | 60,642 |
| 71300 206 | Life Insurance | 643 | 643 | 714 |
| 71300 207 | Medical Insurance | 98,163 | 90,922 | 106,764 |
| 71300 210 | Unemployment Compensation | 811 | 952 | 996 |
| 71300 212 | Employer Medicare | 9,168 | 9,376 | 9,920 |
| 71300 330 | Operating Lease Payments | 2,020 | 2,020 | 2,500 |
| 71300 336 | Maintenance & Repair Services - Equipment | 873 | 571 | 1,000 |
| 71300 349 | Printing, Stationery, and Forms | - | - | 250 |
| 71300 399 | Other Contracted Services | - | - | 250 |
| 71300 429 | Instructional Supplies & Materials | 40,372 | 31,678 | 37,500 |
| 100 | Allocation for Supplies & Materials | | 30,000 | |
| 101 | Allocation In Lieu of Fees | | 7,500 | |
| 71300 449 | Textbooks | 30,000 | 20,059 | 30,000 |
| 71300 499 | Other Supplies & Materials | - | - | 250 |
| 71300 535 | Fee Waivers | - | - | - |
| 71300 599 | Other Charges | - | - | 250 |
| 71300 730 | Vocational Instruction Equipment | 26,744 | 30,177 | 30,000 |
| 71300 | TOTAL VOCATIONAL EDUCATION PROGRAM | \$ 960,725 | \$ 960,895 | \$ 1,006,260 |
| | | | Increase (Decrease) | 4.72% |

STUDENT BODY EDUCATION PROGRAM (71400)

The Student Body Education Program includes activities that provide K – 12 students with learning experiences not included in Regular Education, Special Education, or Vocational Education Programs. Learning experiences include school sponsored co-curricular activities such as band, choir, speech, etc., student-financed and managed activities, such as class of 20xx, and club accounts. Also, included are school sponsored athletic activities that provide opportunities for students to pursue various aspects of sports involvement. Staff with the help of parents, volunteers, and community members manages student body activities and events.

PERSONAL SERVICES (100)

The personnel section includes staff involved in delivering supervision and guidance to students.

71400 105 Supervisor/Director

71400 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

71400 201 Social Security

71400 204 State Retirement

71400 206 Life Insurance

71400 207 Medical Insurance

71400 210 Unemployment Compensation

71400 212 Employer Medicare

CONTRACTED SERVICES (300)

Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the student body educational program. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

71400 351 Rentals

71400 355 Travel

71400 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the student body educational program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

71400 429 Instructional Supplies and Materials

71400 449 Textbooks

71400 499 Other Supplies & Materials (used *only* if no other classification is available)

STUDENT BODY EDUCATION PROGRAM (71400)

OTHER CHARGES (500)

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71400 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

71400 722 Regular Instruction Equipment

71400 790 Other Equipment (used *only* if no other classification is available)

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---|--|--------------------|----------------------------|--------------------|
| INSTRUCTION - 71000 | | | | |
| STUDENT BODY EDUCATION PROGRAM (71400) | | | | |
| 71400 105 | Supervisor/Director | \$ - | \$ - | \$ - |
| 71400 133 | Paraprofessionals | - | 47,499 | \$ 40,445 |
| 71400 189 | Other Salaries & Wages | - | - | - |
| 71400 201 | Social Security | - | 2,945 | 2,517 |
| 71400 204 | State Retirement | - | - | - |
| 71400 206 | Life Insurance | - | - | - |
| 71400 207 | Medical Insurance | - | - | - |
| 71400 210 | Unemployment Compensation | - | 217 | 253 |
| 71400 212 | Employer Medicare | - | 689 | 597 |
| 71400 308 | Consultants | - | - | - |
| 71400 351 | Rentals | - | - | 1,000 |
| | Booth Rental for Career Fair | | | 1,000 |
| 71400 355 | Travel | 13,639 | 12,666 | 16,500 |
| | Allocation for Student Travel/ National Competitions | | | 12,500 |
| | Student Travel from South Fulton to OCCHS | | | 4,000 |
| 71400 399 | Other Contracted Services | - | - | 500 |
| 71400 413 | Drugs and Medical Supplies | - | - | 10,000 |
| 71400 429 | Instructional Supplies and Materials | 26,048 | 25,409 | 13,560 |
| | Divided based on ADM eligible to participate | | | 13,560 |
| 71400 449 | Textbooks | - | - | - |
| 71400 499 | Other Supplies & Materials | - | - | 500 |
| 71400 524 | In-Service/Staff Development | - | - | - |
| 71400 599 | Other Charges | - | - | 500 |
| 71400 722 | Regular Instruction Equipment | 40,000 | 30,808 | 33,080 |
| | Allocation for all School; Divided based on ADM eligible to participate | | | 33,080 |
| 71400 790 | Other Equipment | - | - | - |
| 71400 | TOTAL STUDENT BODY EDUCATION PROGRAM | \$ 79,687 | \$ 120,233 | \$ 119,452 |
| | | | Increase (Decrease) | -0.65% |

ADULT PROGRAMS (71600)

The Adult Educational Program includes activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults. Programs include activities to foster the development of fundamental tools of learning; prepare students for a post-secondary career; prepare students for post-secondary educational programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for a special interest; or to enrich the aesthetic qualities of life. The major categories in the Adult Educational Program include personnel, benefits, supplies and materials, textbooks, contracted services, and equipment needed to deliver instructional services to students.

Note: Adult High School and GED+2 programs are accounted for through Regular Instruction because these students are taking classes for credit toward graduation. Obion County's GED program, which is operated by the school system, is accounted for in the Adult Education category.

PERSONAL SERVICES (100)

The personnel section includes staff and support staff that aid in the instruction of adult learners.

71600 116 Teachers

71600 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

71600 201 Social Security

71600 204 State Retirement

71600 206 Life Insurance

71600 207 Medical Insurance

71600 210 Unemployment Compensation

71600 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA that relates directly to Adult Programs. Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

71600 336 Maintenance & Repair Services - Equipment

71600 399 Other Contracted Services (used *only* if no other classification is available)

ADULT PROGRAMS (71600)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the classroom instructional program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

71600 429 Instructional Supplies and Materials

71600 449 Textbooks

71600 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71600 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

71600 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--|---|----------------------|----------------------------|----------------------|
| INSTRUCTION - 71000 | | | | |
| ADULT EDUCATION PROGRAM (71600) | | | | |
| 71600 116 | Teachers | \$ 60,966 | \$ 49,649 | \$ 50,096 |
| 71600 189 | Other Salaries & Wages | - | - | - |
| 71600 201 | Social Security | 2,696 | 2,170 | 1,618 |
| 71600 204 | State Retirement | 431 | 674 | 815 |
| 71600 206 | Life Insurance | - | - | - |
| 71600 207 | Medical Insurance | - | - | - |
| 71600 210 | Unemployment Compensation | 112 | 201 | 270 |
| 71600 212 | Employer Medicare | 884 | 720 | 727 |
| 71600 330 | Operating Lease Payments | - | - | 1,100 |
| 71600 336 | Maintenance & Repair Services - Equipment | - | - | - |
| 71600 399 | Other Contracted Services | - | - | - |
| 71600 429 | Instructional Supplies and Materials | 10,778 | 3,048 | 8,835 |
| 71600 449 | Textbooks | - | - | - |
| 71600 499 | Other Supplies & Materials | - | - | - |
| 71600 599 | Other Charges | - | - | - |
| 71600 790 | Other Equipment | - | - | - |
| 71600 | TOTAL ADULT EDUCATION PROGRAM | \$ 75,867 | \$ 56,462 | \$ 63,461 |
| | | | Increase (Decrease) | 12.40% |
| 71000 | TOTAL INSTRUCTIONAL EXPENDITURES | \$ 15,445,493 | \$ 15,416,897 | \$ 16,198,676 |
| | | | Increase (Decrease) | 5.07% |

ATTENDANCE (72110)

Attendance services are activities designed to improve student attendance at school and which attempt to prevent or to solve student problems involving the home, the school, and the community. Major categories include personnel, benefits, supplies and materials, and other charges.

PERSONAL SERVICES (100)

The personnel section includes administrative and support staff that assist in administering the attendance activities.

- 72110 105 Supervisor/Director
- 72110 117 Career Ladder Program
- 72110 121 Data Processing Personnel
- 72110 127 Career Ladder Extended Contracts
- 72110 162 Clerical Personnel
- 72110 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

- 72110 201 Social Security
- 72110 204 State Retirement
- 72110 206 Life Insurance
- 72110 207 Medical Insurance
- 72110 210 Unemployment Compensation
- 72110 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the Attendance area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

- 72110 307 Communication
- 72110 334 Maintenance Agreements
- 72110 336 Maintenance & Repair Services - Equipment
- 72110 355 Travel
- 72110 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes textbooks, computer software, and instructional supplies needed that support the attendance program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

- 72110 429 Instructional Supplies and Materials
- 72110 435 Office Supplies
- 72110 499 Other Supplies & Materials (used *only* if no other classification is available)

ATTENDANCE (72110)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the staff members attend In-Service or Staff Development. Other Charges includes amounts paid for Attendance activities that cannot be properly charged to the above categories.

72110 524 In-Service/Staff Development

72110 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72110 704 Attendance Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---------------------------------|--|--------------------|----------------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| STUDENTS (72100) | | | | |
| ATTENDANCE (72110) | | | | |
| 72110 105 | Supervisor/Director | \$ 57,982 | \$ - | \$ 27,353 |
| 72110 117 | Career Ladder Program | 2,000 | - | 500 |
| 72110 121 | Data Processing Personnel | 36,400 | 36,650 | 37,170 |
| 72110 127 | Career Ladder Extended Contracts | - | - | - |
| 72110 162 | Clerical Personnel | - | - | - |
| 72110 189 | Other Salaries & Wages | - | - | - |
| 72110 201 | Social Security | 5,665 | 2,272 | 4,034 |
| 72110 204 | State Retirement | 5,601 | 2,320 | 4,876 |
| 72110 206 | Life Insurance | 82 | 41 | 63 |
| 72110 207 | Medical Insurance | 8,903 | - | 4,778 |
| 72110 210 | Unemployment Compensation | 88 | 54 | 81 |
| 72110 212 | Employer Medicare | 1,324 | 531 | 945 |
| 72110 307 | Communication | 10,451 | 10,274 | 9,555 |
| 100 | Parental Notification System | | | 9,555 |
| 72110 317 | Data Processing Services | 1,990 | 1,990 | 3,000 |
| | VeriSign Annual Service Fee | | | 3,000 |
| 72110 334 | Maintenance Agreements | 10,250 | 11,250 | 10,250 |
| | Support for STAR Student for the 2011 - 2012 School Year | | | 10,250 |
| 72110 336 | Maintenance & Repair Services - Equipment | - | - | 250 |
| 72110 355 | Travel | - | 47 | 250 |
| 72110 399 | Other Contracted Services | - | - | 250 |
| 72110 429 | Instructional Supplies and Materials | 397 | 267 | 500 |
| | Perfect Attendance Awards | | | |
| 72110 435 | Office Supplies | 1,266 | 3,122 | 2,500 |
| | Enrollment Cards, Record Forms, etc. | | | |
| 72110 499 | Other Supplies & Materials | - | - | 250 |
| 72110 524 | In-Service/Staff Development | 2,604 | 2,377 | 2,750 |
| 72110 599 | Other Charges | - | - | 250 |
| 72110 704 | Attendance Equipment | - | - | - |
| 72110 | TOTAL ATTENDANCE | \$ 145,003 | \$ 71,195 | \$ 109,605 |
| | | | Increase (Decrease) | 53.95% |

HEALTH SERVICES (72120)

Health Support Services are activities that provide physical and mental health services that are not direct instruction. Services are also provided for appropriate medical and nursing services as required by individual program needs that include medical supplies, materials and equipment.

Expenditures for Coordinated School Health are also recorded here. Coordinated School Health (CSH) is an effective system designed to connect health (physical, emotional, and social) with education. This coordinated approach improves students' health and their capacity to learn through the support of families, communities, and schools working together. The CSH approach consists of eight major components. By definition, all Coordinated School Health components work together to improve the lives of students and their families. Although these components are listed separately, it is their composite that allows CSH to have significant impact. The eight components include health education, physical education/physical activity, health services, nutrition services, health promotion for staff, counseling and psychological services, healthy school environment, and student/parent/community involvement.

PERSONAL SERVICES (100)

Medical personnel provide support for the instructional program in student health matters.

72120 105 Supervisor/Director
72120 131 Medical Personnel
72120 162 Clerical Personnel

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72120 201 Social Security
72120 204 State Retirement
72120 206 Life Insurance
72120 207 Medical Insurance
72120 210 Unemployment Compensation
72120 212 Employer Medicare

CONTRACTED SERVICES (300)

Contracted Services include contracts with outside agencies and individuals to supply health services for students. The majority of the contracts are with the medical community to provide medical services for students with special needs. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

72120 307 Communication
72120 320 Due and Memberships
72120 336 Maintenance & Repair Services – Equipment
72120 340 Medical and Dental Services
72120 355 Travel
72120 399 Other Contracted Services (used *only* if no other classification is available)

HEALTH SERVICES (72120)

SUPPLIES AND MATERIALS (400)

The Supplies and Materials section involves purchases that support the health educator and other supplies and materials needed to address special health needs of students. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72120 413 Drugs & Medical Supplies

72120 429 Instructional Supplies and Materials

72120 435 Office Supplies

72120 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the staff members attend In-Service or Staff Development. Other Charges includes amounts paid for health services that cannot be properly charged to the above categories.

72120 524 In-Service/Staff Development

72120 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72120 735 Health Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---------------------------------|--|--------------------|----------------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| STUDENTS (72100) | | | | |
| HEALTH SERVICES (72120) | | | | |
| 72120 105 | Supervisor/Director | \$ 46,006 | \$ 46,701 | \$ 48,089 |
| 72120 131 | Medical Personnel | 161,201 | 160,165 | 164,187 |
| 72120 162 | Clerical Personnel | 11,292 | 16,210 | 10,027 |
| 72120 189 | Other Salaries & Wages | - | - | - |
| 72120 201 | Social Security | 12,697 | 12,731 | 13,794 |
| 72120 204 | State Retirement | 9,239 | 14,939 | 13,992 |
| 72120 206 | Life Insurance | 312 | 309 | 357 |
| 72120 207 | Medical Insurance | 24,403 | 18,056 | 19,426 |
| 72120 210 | Unemployment Compensation | 333 | 412 | 424 |
| 72120 212 | Employer Medicare | 2,968 | 2,977 | 3,238 |
| 72120 307 | Communication | 735 | 659 | 1,000 |
| 72120 316 | Contributions | - | 100 | - |
| 72120 320 | Due and Memberships | 702 | 320 | 400 |
| | CSH | 400 | | |
| 72120 330 | Operating Lease Payments | - | - | 2,500 |
| | CSH | 2,500 | | |
| 72120 336 | Maintenance & Repair Services - Equipment | - | - | 250 |
| 72120 340 | Medical and Dental Services | 139 | 2,858 | 6,523 |
| | CSH Employee Wellness | 3,000 | | |
| | CSH Contracted Medical Services | 3,523 | | |
| 72120 348 | Postal Charges | - | 500 | 500 |
| 72120 349 | Printing, Stationery, and Forms | 4,180 | 1,462 | 1,500 |
| | CSH | 1,500 | | |
| 72120 355 | Travel | 27 | 28 | 250 |
| 72120 399 | Other Contracted Services | - | - | 250 |
| 72120 413 | Drugs & Medical Supplies | 7,017 | 7,427 | 10,000 |
| 72120 422 | Food Supplies | - | 630 | - |
| 72120 429 | Instructional Supplies and Materials | 14,795 | 7,339 | 10,901 |
| 100 | CSH | 4,000 | | |
| 101 | CSH - Mini-Grants to Individual Schools | 6,901 | | |
| 72120 435 | Office Supplies | 609 | 936 | 2,500 |
| 100 | CSH | 1,000 | | |
| 101 | Other | 1,500 | | |
| 72120 499 | Other Supplies & Materials | - | 72 | 250 |
| 72120 524 | In-Service/Staff Development | 2,872 | 1,486 | 5,000 |
| | CSH | 5,000 | | |
| 72120 599 | Other Charges | 90 | 20 | 250 |
| 72120 735 | Health Equipment | - | - | - |
| 72120 | TOTAL HEALTH SERVICES | \$ 299,617 | \$ 296,337 | \$ 315,608 |
| | | | Increase (Decrease) | 6.50% |

OTHER STUDENT SUPPORT (72130)

Other Student Support includes services to students in addition to attendance and health services. These include guidance services, and evaluation and testing services for both Regular Education students, Special Education students, and Vocational Education students.

PERSONAL SERVICES (100)

The personnel section includes guidance counselors, social workers, assessment, and support personnel.

72130 117 Career Ladder Program

72130 123 Guidance Personnel

72130 161 Secretary(s)

72130 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72130 201 Social Security

72130 204 State Retirement

72130 206 Life Insurance

72130 207 Medical Insurance

72130 210 Unemployment Compensation

72130 212 Employer Medicare

CONTRACTED SERVICES (300)

Evaluation & Testing includes contracts for student evaluations. Travel is limited to intra-school commuting expenses. Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the other student support area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

72130 307 Communication

72130 322 Evaluation & Testing

72130 336 Maintenance & Repair Services – Equipment

72130 348 Postal Charges

72130 355 Travel

72130 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes expenditures related to student testing and guidance services. (An example would be system-wide testing outside the classroom, *i.e.*, TVAAS, TCAP, or the ACT.) Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72130 429 Instructional Supplies & Materials

72130 435 Office Supplies

72130 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER STUDENT SUPPORT (72130)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the staff members attend In-Service or Staff Development. Other Charges includes amounts paid for other student support activities that cannot be properly charged to the above categories.

72130 524 In-Service/Staff Development

72130 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72130 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--------------------------------------|---|--------------------|----------------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| STUDENTS (72100) | | | | |
| OTHER STUDENT SUPPORT (72130) | | | | |
| 72130 117 | Career Ladder Program | \$ 10,000 | \$ 8,515 | \$ 8,000 |
| 72130 123 | Guidance Personnel | 394,546 | 383,463 | 391,009 |
| 72130 161 | Secretary(ies) | 14,532 | 14,732 | 15,075 |
| 72130 162 | Clerical Personnel | - | - | - |
| 72130 189 | Other Salaries & Wages | - | - | - |
| 72130 201 | Social Security | 25,297 | 24,075 | 25,683 |
| 72130 204 | State Retirement | 26,671 | 36,407 | 37,059 |
| 72130 206 | Life Insurance | 352 | 357 | 378 |
| 72130 207 | Medical Insurance | 33,936 | 49,173 | 57,392 |
| 72130 210 | Unemployment Compensation | 406 | 450 | 488 |
| 72130 212 | Employer Medicare | 5,916 | 5,631 | 6,014 |
| 72130 307 | Communication | - | - | - |
| 72130 322 | Evaluation & Testing | 34,334 | 12,702 | 15,000 |
| | State Mandated Testing Only | | | 15,000 |
| 72130 336 | Maintenance & Repair Services - Equipment | - | - | - |
| 72130 348 | Postal Charges | - | 440 | 500 |
| 72130 355 | Travel | 374 | 233 | 500 |
| 72130 399 | Other Contracted Services | - | - | 250 |
| 72130 429 | Instructional Supplies & Materials | 2,158 | 1,898 | 2,250 |
| 72130 435 | Office Supplies | 1,711 | 1,024 | 3,300 |
| 100 | Elementary Schools | | | 2,000 |
| 101 | High Schools | | | 1,300 |
| 72130 499 | Other Supplies & Materials | - | - | 250 |
| 72130 524 | In-Service/Staff Development | 3,034 | 3,646 | 3,500 |
| 72130 599 | Other Charges | - | - | 250 |
| 72130 790 | Other Equipment | - | - | - |
| 72130 | TOTAL OTHER STUDENT SUPPORT | \$ 553,267 | \$ 542,746 | \$ 566,898 |
| | | | Increase (Decrease) | 4.45% |

SUPPORT SERVICES – INSTRUCTIONAL STAFF (72200)

Instructional Staff Support services include activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through television or other correspondence as approved. The major functions are Regular Education, Alternative Education, Special Education, Vocational Education, and Adult Education.

REGULAR INSTRUCTIONAL PROGRAM (72210)

Regular Education Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.

PERSONAL SERVICES (100)

The personnel section includes instructional supervisors, school librarians, materials supervisor, media and instructional computer personnel, secretaries, clerical, and other staff support.

72210 105 Supervisor/Director
72210 117 Career Ladder Program
72210 127 Career Ladder Extended Contracts
72210 129 Librarian(s)
72210 161 Secretary(s)
72210 163 Educational Assistants
72210 189 Other Salaries & Wages (used *only* if no other classification is available)
72210 195 Certified Substitute Teachers
72210 198 Non-certified Substitute Teachers

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72210 201 Social Security
72210 204 State Retirement
72210 206 Life Insurance
72210 207 Medical Insurance
72210 210 Unemployment Compensation
72210 212 Employer Medicare

CONTRACTED SERVICES (300)

Contracted services include services from individuals, other school systems, or businesses for specific projects such as curriculum audits. Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the instruction area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

72210 302 Advertising
72210 307 Communication
72210 308 Consultants
72210 322 Evaluation & Testing
72210 334 Maintenance Agreements
72210 336 Maintenance & Repair Services – Equipment
72210 349 Printing, Stationery, & Forms
72210 355 Travel
72210 399 Other Contracted Services (used *only* if no other classification is available)

REGULAR INSTRUCTIONAL PROGRAM (72210)

SUPPLIES AND MATERIALS (400)

Expenditures for supplies and materials related to regular instruction staff support. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes textbooks, computer software, and instructional supplies needed that support the regular instruction program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72210 429 Instructional Supplies & Materials

72210 432 Library Books/Media

72210 435 Office Supplies

72210 437 Periodicals

72210 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the staff members attend In-Service or Staff Development. Other Charges includes amounts paid for regular instruction activities that cannot be properly charged to the above categories.

72210 524 In-Service/Staff Development

72210 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72210 701 Administration Equipment

72210 709 Data Processing Equipment

72210 711 Furniture & Fixtures

72210 719 Office Equipment

72210 722 Regular Instruction Equipment

72210 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--|---|--------------------|-----------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| INSTRUCTIONAL STAFF (72200) | | | | |
| REGULAR INSTRUCTION PROGRAM (72210) | | | | |
| 72210 105 | Supervisor/Director | \$ 296,609 | \$ 373,616 | \$ 284,148 |
| 72210 117 | Career Ladder Program | 9,666 | 11,500 | 11,000 |
| 72210 127 | Career Ladder Extended Contracts | - | - | - |
| 72210 129 | Librarian(s) | 323,140 | 316,580 | 326,750 |
| 72210 132 | Material Supervisor(s) | - | - | - |
| 72210 138 | Instructional Computer Personnel | - | - | - |
| 72210 161 | Secretary(ies) | 25,588 | 25,788 | 26,101 |
| 72210 163 | Educational Assistants | 28,569 | 27,268 | 27,498 |
| 72210 189 | Other Salaries & Wages | 29,117 | 19,093 | 15,300 |
| | Contract with DSCC for Peer Tutoring - Students | 10,080 | | |
| | Contract with DSCC for Peer Tutoring - Supervisors | 5,220 | | |
| | Social Security | 324 | | |
| | State Retirement | 472 | | |
| | Employer Medicare | 76 | | |
| 72210 195 | Certified Substitute Teachers | - | - | - |
| 72210 198 | Non-certified Substitute Teachers | - | - | - |
| 72210 201 | Social Security | 38,608 | 44,370 | 42,222 |
| 72210 204 | State Retirement | 38,799 | 63,775 | 60,127 |
| 72210 206 | Life Insurance | 570 | 636 | 579 |
| 72210 207 | Medical Insurance | 66,726 | 85,332 | 77,491 |
| 72210 210 | Unemployment Compensation | 691 | 940 | 747 |
| 72210 212 | Employer Medicare | 9,576 | 10,378 | 9,886 |
| 72210 307 | Communication | - | - | - |
| 72210 308 | Consultants | 27,265 | 5,200 | 2,500 |
| 72210 322 | Evaluation & Testing | - | 665 | 1,365 |
| | NDEC and UALR Reading Recovery Site Registration | 1,365 | | |
| 72210 334 | Maintenance Agreements | - | - | - |
| 72210 336 | Maintenance & Repair Services - Equipment | - | - | - |
| 72210 349 | Printing, Stationery, and Forms | 15,272 | 15,183 | 17,000 |
| | Kindergarten Report Cards, Handbooks, Career Fair | | | |
| 100 | Booklets, School Calendar Magnets, Spelling Bee Materials, etc. | 16,000 | | |
| 101 | Student Planners - Black Oak | 1,000 | | |
| 72210 355 | Travel | 6,803 | 6,733 | 7,500 |
| 72210 399 | Other Contracted Services | - | - | 250 |
| 72210 429 | Instructional Supplies & Materials | 2,515 | 6,061 | 3,000 |
| 72210 432 | Library Books/Media | 40,958 | 37,242 | 40,000 |
| 72210 435 | Office Supplies | 1,558 | 1,699 | 2,000 |
| 72210 437 | Periodicals | 2,513 | 2,968 | 3,000 |
| 72210 499 | Other Supplies & Materials | - | - | 250 |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 | |
|--|--|---------------------|-----------------------|----------------------------|---------------|
| SUPPORT SERVICES - 72000 | | | | | |
| INSTRUCTIONAL STAFF (72200) | | | | | |
| REGULAR INSTRUCTION PROGRAM (72210) | | | | | |
| 72210 524 | In Service/Staff Development | 46,566 | 54,446 | 52,500 | |
| 100 | Annual Allocation | 17,500 | | | |
| 101 | Reading Recovery/Balanced Literacy | 35,000 | | | |
| 72210 599 | Other Charges | - | - | 250 | |
| 72210 790 | Other Equipment | - | - | - | |
| 72210 | TOTAL REGULAR INSTRUCTION PROGRAM | \$ 1,011,109 | \$ 1,109,473 | \$ 1,011,464 | |
| | | | | Increase (Decrease) | -8.83% |

ALTERNATIVE SCHOOL INSTRUCTION SUPPORT (72215)

Alternative School Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students in alternative learning environments. Activities include curriculum development, techniques of instruction, student development and understanding, and staff training.

PERSONAL SERVICES (100)

The personnel section includes the alternative school director, secretary, and support staff.

72215 105 Supervisor/Director

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72215 201 Social Security

72215 204 State Retirement

72215 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the alternative education area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Travel is limited to intra-school commuting expenses.

72215 355 Travel

72215 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes computer software and instructional supplies needed that support the alternative education program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72215 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the staff members attend In-Service or Staff Development. Other Charges includes amounts paid for alternative education activities that cannot be properly charged to the above categories.

72215 524 In-Service/Staff Development

72215 599 Other Charges (used *only* if no other classification is available)

ALTERNATIVE SCHOOL INSTRUCTION SUPPORT (72215)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72215 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 | |
|--|--|--------------------|-----------------------|----------------------------|-----------------|
| SUPPORT SERVICES - 72000 | | | | | |
| INSTRUCTIONAL STAFF (72200) | | | | | |
| ALTERNATIVE INSTRUCTION PROGRAM (72215) | | | | | |
| 72215 105 | Supervisor/Director | \$ 4,800 | \$ - | \$ 27,353 | |
| 72215 117 | Career Ladder Program | \$ - | \$ - | \$ 500 | |
| 72215 201 | Social Security | 299 | - | 1,728 | |
| 72215 204 | State Retirement | 309 | - | 2,522 | |
| 72215 212 | Employer Medicare | 71 | - | 405 | |
| 72215 340 | Medical and Dental Services | - | - | - | |
| 72215 355 | Travel | - | - | 250 | |
| 72215 399 | Other Contracted Services | - | - | - | |
| 72215 499 | Other Supplies & Materials | - | - | - | |
| 72215 524 | In Service/Staff Development | 622 | 2,282 | 2,500 | |
| 72215 599 | Other Charges | - | - | - | |
| 72215 790 | Other Equipment | - | - | - | |
| 72215 | TOTAL ALTERNATIVE INSTRUCTION PROGRAM | \$ 6,101 | \$ 2,282 | \$ 35,258 | |
| | | | | Increase (Decrease) | 1445.05% |

SPECIAL EDUCATION PROGRAM (72220)

Special Education Instruction Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students with special needs. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

PERSONAL SERVICES (100)

The personnel section includes supervisors, school psychologists, and other personnel who serve as support to the special education instructional staff support.

72220 105 Supervisor/Director

72220 117 Career Ladder Program

72220 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72220 201 Social Security

72220 204 State Retirement

72220 206 Life Insurance

72220 207 Medical Insurance

72220 210 Unemployment Compensation

72220 212 Employer Medicare

CONTRACTED SERVICES (300)

Contracted Services includes consultants for services to the Special Education instructional staff support function. Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the Attendance area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

72220 308 Consultants

72220 336 Maintenance & Repair Services - Equipment

72220 355 Travel

72220 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes computer software and instructional supplies needed that support the special education support program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72220 499 Other Supplies & Materials (used *only* if no other classification is available)

SPECIAL EDUCATION PROGRAM (72220)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the staff members attend In-Service or Staff Development. Other Charges includes amounts paid for special education activities that cannot be properly charged to the above categories.

72220 524 In-Service/Staff Development

72220 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72220 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 | |
|--|---|--------------------|-----------------------|----------------------------|---------------|
| SUPPORT SERVICES - 72000 | | | | | |
| INSTRUCTIONAL STAFF (72200) | | | | | |
| SPECIAL EDUCATION PROGRAM (72220) | | | | | |
| 72220 105 | Supervisor/Director | \$ 63,789 | \$ 64,014 | \$ 72,111 | |
| 72220 117 | Career Ladder Program | 3,000 | 1,000 | 1,000 | |
| 72220 189 | Other Salaries & Wages | - | - | - | |
| 72220 201 | Social Security | 3,797 | 3,756 | 4,534 | |
| 72220 204 | State Retirement | 4,288 | 5,882 | 6,618 | |
| 72220 206 | Life Insurance | 37 | 38 | 42 | |
| 72220 207 | Medical Insurance | 9,431 | 8,130 | 9,556 | |
| 72220 210 | Unemployment Compensation | 46 | 49 | 54 | |
| 72220 212 | Employer Medicare | 888 | 879 | 1,061 | |
| 72220 299 | Other Fringe Benefits | - | - | - | |
| 72220 308 | Consultants | - | - | - | |
| 72220 336 | Maintenance & Repair Services - Equipment | - | - | - | |
| 72220 355 | Travel | 35,793 | 31,414 | 32,500 | |
| 72220 399 | Other Contracted Services | - | - | 250 | |
| 72220 499 | Other Supplies & Materials | - | - | 250 | |
| 72220 524 | In Service/Staff Development | - | - | 1,000 | |
| 72220 599 | Other Charges | - | - | 250 | |
| 72220 790 | Other Equipment | - | - | - | |
| 72220 | TOTAL SPECIAL EDUCATION PROGRAM | \$ 121,069 | \$ 115,162 | \$ 129,226 | |
| | | | | Increase (Decrease) | 12.21% |

VOCATIONAL EDUCATION PROGRAM (72230)

Vocational Education Instructional Staff Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences that give students the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

PERSONAL SERVICES (100)

The personnel section includes vocational director, secretary, and support staff.

72230 105 Supervisor/Director

72230 161 Secretary(s)

72230 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72230 201 Social Security

72230 204 State Retirement

72230 206 Life Insurance

72230 207 Medical Insurance

72230 210 Unemployment Compensation

72230 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the vocational education support area. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

72230 308 Consultants

72230 336 Maintenance & Repair Services - Equipment

72230 355 Travel

72230 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes computer software and instructional supplies needed that support the attendance program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72230 499 Other Supplies & Materials (used *only* if no other classification is available)

VOCATIONAL EDUCATION PROGRAM (72230)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the staff members attend In-Service or Staff Development. Other Charges includes amounts paid for vocational education support activities that cannot be properly charged to the above categories.

72230 524 In-Service/Staff Development

72230 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72230 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---|---|--------------------|----------------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| INSTRUCTIONAL STAFF (72200) | | | | |
| VOCATIONAL EDUCATION PROGRAM (72230) | | | | |
| 72230 105 | Supervisor/Director | \$ 2,549 | \$ 67,020 | \$ 68,069 |
| 72230 117 | Career Ladder Program | - | 917 | 1,000 |
| 72230 161 | Secretary(ies) | - | - | - |
| 72230 189 | Other Salaries & Wages | - | - | - |
| 72230 201 | Social Security | 158 | 4,209 | 4,283 |
| 72230 204 | State Retirement | 164 | 6,148 | 6,252 |
| 72230 206 | Life Insurance | - | 41 | 42 |
| 72230 207 | Medical Insurance | - | 5,477 | 5,688 |
| 72230 210 | Unemployment Compensation | - | 54 | 54 |
| 72230 212 | Employer Medicare | 38 | 984 | 1,003 |
| 72230 308 | Consultants | - | - | - |
| 72230 336 | Maintenance & Repair Services - Equipment | - | - | - |
| 72230 348 | Postal Charges | - | - | - |
| 72230 355 | Travel | 75 | - | 250 |
| 72230 399 | Other Contracted Services | - | - | 250 |
| 72230 499 | Other Supplies & Materials | - | - | 250 |
| 72230 524 | In Service/Staff Development | 5,897 | - | 10,000 |
| 72230 599 | Other Charges | - | - | 250 |
| 72230 790 | Other Equipment | - | - | - |
| 72230 | TOTAL VOCATIONAL EDUCATION PROGRAM | \$ 8,881 | \$ 84,850 | \$ 97,391 |
| | | | Increase (Decrease) | 14.78% |

ADULT PROGRAMS SUPPORT (72260)

Adult Education Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for adult learners.

PERSONAL SERVICES (100)

The personnel section includes adult education instructional director, secretary, and support staff for this function.

72260 105 Supervisor/Director

72260 162 Clerical Personnel

72260 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72260 201 Social Security

72260 204 State Retirement

72260 206 Life Insurance

72260 207 Medical Insurance

72260 210 Unemployment Compensation

72260 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the adult education support program. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

72260 307 Communication

72260 336 Maintenance & Repair Services - Equipment

72260 355 Travel

72260 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes computer software and instructional supplies needed that support the adult education support program. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72260 499 Other Supplies & Materials (used *only* if no other classification is available)

ADULT PROGRAMS SUPPORT (72260)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the staff members attend In-Service or Staff Development. Other Charges includes amounts paid for adult education support activities that cannot be properly charged to the above categories.

72260 524 In-Service/Staff Development

72260 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72260 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 | |
|--|---|--------------------|-----------------------|----------------------------|--------------|
| SUPPORT SERVICES - 72000 | | | | | |
| INSTRUCTIONAL STAFF (72200) | | | | | |
| ADULT EDUCATION PROGRAM (72260) | | | | | |
| 72260 105 | Supervisor/Director | \$ 51,897 | \$ 52,097 | \$ 52,926 | |
| 72260 162 | Clerical Personnel | - | - | - | |
| 72260 189 | Other Salaries & Wages | - | - | - | |
| 72260 201 | Social Security | 3,155 | 3,155 | 3,282 | |
| 72260 204 | State Retirement | 3,332 | 4,715 | 4,791 | |
| 72260 206 | Life Insurance | 41 | 41 | 42 | |
| 72260 207 | Medical Insurance | 5,166 | 5,590 | 5,688 | |
| 72260 210 | Unemployment Compensation | 44 | 54 | 54 | |
| 72260 212 | Employer Medicare | 738 | 738 | 768 | |
| 72260 302 | Advertising | 907 | 1,234 | 1,250 | |
| 72260 307 | Communication | 1,891 | 2,170 | 2,000 | |
| 72260 336 | Maintenance & Repair Services - Equipment | - | - | 1,000 | |
| 72260 349 | Printing, Stationery, and Forms | - | 66 | 750 | |
| 72260 355 | Travel | 28 | - | 601 | |
| 72260 399 | Other Contracted Services | - | - | 500 | |
| 72260 499 | Other Supplies & Materials | - | - | 500 | |
| 72260 524 | In Service/Staff Development | 2,078 | 5,049 | 4,867 | |
| 72260 599 | Other Charges | - | - | 500 | |
| 72260 790 | Other Equipment | - | - | - | |
| 72260 | TOTAL ADULT EDUCATION PROGRAM | \$ 69,277 | \$ 74,909 | \$ 79,519 | |
| | | | | Increase (Decrease) | 6.15% |

GENERAL ADMINISTRATION (72300)
BOARD OF EDUCATION (72310)

General Administration includes the Board of Education and Office of the Director of Schools, which includes activities concerned with establishing and administering policy for operating the LEA.

Board of Education includes activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit.

PERSONAL SERVICES (100)

The personnel category includes secretarial and other support salaries, board member fees, and training for board members. Employee stipends for training, etc. would be included as well.

72310 191 Board and Committee Member Fees

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72310 201 Social Security

72310 206 Life Insurance

72310 212 Employer Medicare

CONTRACTED SERVICES (300)

Contracted Services includes funding for outside professional services such as audits, dues and memberships, and legal services. Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly for the Board of Education. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

72310 302 Advertising – Expenditures for announcements in professional publications, newspapers, or broadcasts over radio. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.

72310 305 Audit Services

72310 320 Dues & Memberships – Expenditures or assessments for membership in professional or other organizations

72310 331 Legal Services

72310 349 Printing, Stationery, & Forms

72310 355 Travel

72310 367 Maintenance & Repair Services – Records

72310 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72310 499 Other Supplies & Materials

GENERAL ADMINISTRATION (72300)
BOARD OF EDUCATION (72310)

OTHER CHARGES (500)

Liability Insurance includes coverage for General Liability, personal injury liability and other coverage. Insurance for building and contents is not included in this section, but is included in the Maintenance and Operations section since it relates to school buildings. Corporate Surety Bond is a legal requirement for staff who handle funds. The Trustee's Commission represents the amount deducted by the County Trustee in accordance with TCA §§8-11-110 and 49-3-358(f).

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. School Board Training is addressed in TCA §49-2-202(a)(5) and in Tennessee State Board of Education Rules, Regulations, and Minimum Standards §0520-1-2-.11. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges includes amounts paid for Board of Education activities that cannot be properly charged to the above categories.

Criminal Investigation of Applicants is used to record payments to the Tennessee Bureau of Investigation (TBI) for Criminal background checks. Refund to Applicant for TBI Criminal Investigation is the result of Public Chapter 480. It became effective January 1, 2000. This law amended TCA §49-5-413, and mandated local school boards to require all teacher and non-teacher applicants to have the TBI perform a criminal background check. Applicants for teacher positions are required to pay a fee to the TBI for the background check. If the school board has chosen to have the applicant pay the school system instead of the TBI for the background check, these expenditure object codes will be used to track the school system's payments to the TBI as well as to track any fee reimbursements paid to applicants.

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

- 72310 505 Judgments – This line item is used to record expenditures from current funds for all judgments against the school district that are not covered by liability insurance. Only amounts paid as the result of court decisions are recorded here.
- 72310 506 Liability Insurance
- 72310 508 Premium on Corporate Surety Bonds
- 72310 510 Trustee Commissions
- 72310 513 Workmen's Compensation Insurance – Amounts paid by the school district to provide workers' compensation insurance for its employees.
- 72310 524 In-Service/Staff Development
- 72310 533 Criminal Investigation of Applicants
- 72310 534 Refund to Applicant for TBI Criminal Investigation
- 72310 599 Other Charges

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---------------------------------------|---|----------------------------|-----------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| GENERAL ADMINISTRATION (72300) | | | | |
| BOARD OF EDUCATION (72310) | | | | |
| 72310 191 | Board and Committee Member Fees | \$ 6,000 | \$ 7,425 | \$ 7,250 |
| | Board Meetings 10 @ \$375 | 3,750 | | |
| | Orientation 10 @ \$350 | 3,500 | | |
| 72310 201 | Social Security | 372 | 460 | 450 |
| 72310 204 | State Retirement | - | - | - |
| 72310 206 | Life Insurance | 187 | 242 | 300 |
| 72310 210 | Unemployment Compensation | - | - | - |
| 72310 212 | Employer Medicare | 87 | 108 | 105 |
| 72310 302 | Advertising | 1,989 | 3,646 | 3,500 |
| | All System bids and legal notices required by State Statute | | | |
| 72310 305 | Audit Services | 9,500 | 9,500 | 10,000 |
| 72310 320 | Dues & Memberships | 5,589 | 5,642 | 5,627 |
| | TSBA | 5,627 | | |
| 72310 331 | Legal Services | 2,388 | 543 | 1,000 |
| 72310 332 | Legal Notices, Recording, and Court Costs | - | 34 | - |
| 72310 349 | Printing, Stationery, and Forms | 112 | 294 | 500 |
| 72310 351 | Rentals | 88 | 87 | 100 |
| 72310 355 | Travel | 1,625 | 1,800 | 2,500 |
| 72310 367 | Maintenance & Repair Services - Records | 2,500 | 2,500 | 2,500 |
| 72310 399 | Other Contracted Services | - | - | 500 |
| 72310 499 | Other Supplies & Materials | - | - | 500 |
| 72310 505 | Judgments | - | - | - |
| 72310 506 | Liability Insurance | 30,778 | 30,953 | 32,549 |
| 72310 508 | Premium on Corporate Surety Bonds | 7,461 | 7,504 | 7,891 |
| 72310 510 | Trustee's Commissions | 178,929 | 176,981 | 177,500 |
| 72310 513 | Worker's Compensation Insurance | 143,608 | 148,358 | 170,227 |
| 72310 524 | In Service/Staff Development | 3,708 | 5,481 | 5,000 |
| 72310 533 | Criminal Investigation of Applicants TBI | 4,600 | 5,536 | 5,000 |
| 72310 534 | Refund to Applicant for Criminal Investigation | 1,296 | 1,344 | 1,500 |
| 72310 599 | Other Charges | 13,565 | 15,438 | 16,000 |
| | Includes refreshments for Board meetings/orientation and employee appreciation including hams/turkeys for Christmas | | | |
| 72310 701 | Administration Equipment | - | - | - |
| 72310 | TOTAL BOARD OF EDUCATION | \$ 414,382 | \$ 423,876 | \$ 450,499 |
| | | Increase (Decrease) | | 6.28% |

OFFICE OF THE DIRECTOR OF SCHOOLS (72320)

The Office of the Director of Schools includes activities performed in directing and managing all programs of the LEA.

PERSONAL SERVICES (100)

Activities performed by the director and assistants.

72320 101 County Official/Administrative Officer

72320 117 Career Ladder Program

72320 161 Secretary(s)

72320 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72320 201 Social Security

72320 204 State Retirement

72320 206 Life Insurance

72320 207 Medical Insurance

72320 208 Dental Insurance

72320 210 Unemployment Compensation

72320 212 Employer Medicare

72320 299 Other Fringe Benefits

CONTRACTED SERVICES (300)

Contracted Services includes activities performed by outside organizations required to accomplish the administration functions of directing and managing the programs of the LEA. Activities related to communication (telephones and cellular service), dues and memberships, maintenance and repair of administration equipment (including general office equipment), and postal charges for the director and support staff are included in this category. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

72320 307 Communication

72320 320 Dues & Memberships

72320 330 Operating Lease Payments

72320 336 Maintenance & Repair Services - Equipment

72320 348 Postal Charges

72320 355 Travel

72320 399 Other Contracted Services

OFFICE OF THE DIRECTOR OF SCHOOLS (72320)

SUPPLIES AND MATERIALS (400)

Office supplies required in performing the administrative and instructional support functions of staff in the office of the director. This would include general office supplies for machines used by Central Office staff. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72320 435 Office Supplies

72320 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges includes amounts paid for directing and managing the programs of the LEA that cannot be properly charged to the above categories.

72230 524 In-Service/Staff Development

72230 599 Other Charges

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category.

72320 701 Administration Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---|--|----------------------------|-----------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| GENERAL ADMINISTRATION (72300) | | | | |
| OFFICE OF THE SUPERINTENDENT (72320) | | | | |
| 72320 101 | County Official/Administrative Officer | \$ 104,740 | \$ 104,740 | \$ 104,740 |
| 72320 117 | Career Ladder Program (includes Director's CEO Supplement) | 800 | 1,000 | 1,000 |
| 72320 161 | Secretary(ies) | 28,514 | 28,714 | 29,074 |
| | Includes supplement for Board meetings | | | |
| 72320 189 | Other Salaries & Wages | - | - | - |
| 72320 201 | Social Security | 8,333 | 8,414 | 8,983 |
| 72320 204 | State Retirement | 13,260 | 17,287 | 18,109 |
| 72320 206 | Life Insurance | 82 | 82 | 84 |
| 72320 207 | Medical Insurance | 15,995 | 17,733 | 19,396 |
| 72320 208 | Dental Insurance | 1,319 | 1,319 | 1,450 |
| 72320 210 | Unemployment Compensation | 91 | 97 | 108 |
| 72320 212 | Employer Medicare | 1,965 | 1,997 | 2,103 |
| 72320 299 | Other Fringe Benefits | 299 | 299 | 330 |
| 72320 307 | Communication | 7,425 | 8,007 | 8,000 |
| 72320 320 | Dues & Memberships | 1,937 | 1,940 | 2,000 |
| 100 | TASBO | | | 50 |
| 101 | TOSS & AASA | | | 1,950 |
| 72320 330 | Operating Lease Payments | 2,394 | 2,394 | 2,500 |
| 72320 336 | Maintenance & Repair Services - Equipment | 1,744 | 2,041 | 2,000 |
| | Postage Equipment | | | 2,000 |
| 72320 348 | Postal Charges | 5,467 | 5,220 | 5,250 |
| 72320 355 | Travel | 4,800 | 4,800 | 4,800 |
| 72320 399 | Other Contracted Services | - | - | 250 |
| 72320 413 | Drugs & Medical Supplies | - | - | 250 |
| 72320 435 | Office Supplies | 2,739 | 1,548 | 3,250 |
| 72320 499 | Other Supplies & Materials | - | - | 250 |
| 72320 524 | In-Service/Staff Development | 3,822 | 3,104 | 4,000 |
| 72320 599 | Other Charges | - | 66 | 250 |
| 72320 701 | Administration Equipment | 555 | - | - |
| 72320 | TOTAL OFFICE OF THE SUPERINTENDENT | \$ 206,281 | \$ 210,802 | \$ 218,177 |
| | | Increase (Decrease) | | 3.50% |

SCHOOL ADMINISTRATION (72400)
OFFICE OF THE PRINCIPAL (72410)

School Administration includes activities concerned with overall administrative responsibility for an individual school. Office of the Principal includes activities concerned with directing and managing the operation of a particular school. Such activities include those performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate staff, assign duties to staff, supervise and maintain the records of the school, and coordinate school instructional activities with those of the total school system. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.

PERSONAL SERVICES (100)

Personnel would include the principal and all support staff at the school level.

72410 104 Principal(s)
72410 117 Career Ladder Program
72410 119 Accountants/Bookkeepers
72410 127 Career Ladder Extended Contracts
72410 139 Assistant Principal(s)
72410 161 Secretary(s)
72410 162 Clerical Personnel
72410 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72410 201 Social Security
72410 204 State Retirement
72410 206 Life Insurance
72410 207 Medical Insurance
72410 210 Unemployment Compensation
72410 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the office of principal. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Communication represents expenditures for telephone and cellular phone costs at the school level. Dues and Memberships represent expenditures for school level organizations (i.e. SACS). Maintenance & Repair Services represents costs of maintaining equipment (i.e. telephones and copiers). Other Contracted Services represents expenditures for accounting software support and other miscellaneous services.

72410 307 Communication
72410 308 Consultants
72410 317 Data Processing Services
72410 320 Dues & Memberships
72410 336 Maintenance & Repair Services - Equipment
72410 348 Postal Charges
72410 355 Travel
72410 399 Other Contracted Services (used *only* if no other classification is available)

SCHOOL ADMINISTRATION (72400)
OFFICE OF THE PRINCIPAL (72410)

SUPPLIES AND MATERIALS (400)

Supplies and materials include expenditures related to the individual school offices. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes computer software and supplies needed that support the office of the principal. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72410 411 Data Processing Supplies

72410 435 Office Supplies

72410 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges includes amounts paid for activities that cannot be properly charged to the above categories.

72410 524 In-Service/Staff Development

72410 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category. It is inappropriate for site administrators to sign contracts obligating the school or school system for such equipment without Board approval. Any contract exceeding the end of the fiscal year requires both Board and local legislative approval.

72410 701 Administration Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--|---|---------------------|----------------------------|---------------------|
| SUPPORT SERVICES - 72000 | | | | |
| SCHOOL ADMINISTRATION (72400) | | | | |
| OFFICE OF THE PRINCIPAL (72410) | | | | |
| 72410 104 | Principal(s) | \$ 468,627 | \$ 461,410 | \$ 493,441 |
| | Principal Performance Contracts | 21,000 | | |
| | Benefits (below) | 3,511 | | |
| 72410 117 | Career Ladder Program | 16,000 | 12,000 | 12,000 |
| 72410 119 | Accountants/Bookkeepers | 173,185 | 175,741 | 178,251 |
| 72410 127 | Career Ladder Extended Contracts | - | - | - |
| 72410 139 | Assistant Principal(s) | 534,564 | 177,550 | 484,155 |
| 72410 161 | Secretary(ies) | 152,039 | 147,961 | 149,385 |
| 72410 162 | Clerical Personnel | - | - | - |
| 72410 189 | Other Salaries & Wages | - | - | - |
| 72410 201 | Social Security | 81,365 | 59,000 | 81,702 |
| 72410 204 | State Retirement | 80,530 | 77,876 | 110,064 |
| 72410 206 | Life Insurance | 1,260 | 1,012 | 1,302 |
| 72410 207 | Medical Insurance | 93,657 | 61,892 | 99,370 |
| 72410 210 | Unemployment Compensation | 1,236 | 948 | 1,700 |
| 72410 212 | Employer Medicare | 19,029 | 13,799 | 19,132 |
| 72410 307 | Communication | 41,152 | 39,765 | 21,250 |
| 72410 308 | Consultants | - | - | - |
| 72410 317 | Data Processing Services | - | - | - |
| 72410 320 | Dues & Memberships | - | 3,850 | 5,000 |
| 100 | Miscellaneous Dues/Memberships | 1,000 | | |
| 101 | SACS District Accreditation | 4,000 | | |
| 72410 333 | Licenses | 1,888 | 1,888 | - |
| 72410 334 | Maintenance Agreements | 974 | 4,345 | 4,850 |
| | L.G.D.P.C. Support Services | 4,850 | | |
| 72410 336 | Maintenance & Repair Services - Equipment | - | - | 500 |
| 72410 348 | Postal Charges | - | - | - |
| 72410 355 | Travel | 2,792 | 3,965 | 4,000 |
| | Annual Allocation | 4,000 | | |
| 72410 399 | Other Contracted Services | - | - | 250 |
| 72410 411 | Data Processing Supplies | - | - | 500 |
| 72410 435 | Office Supplies | 533 | 934 | 1,000 |
| 72410 499 | Other Supplies & Materials | - | - | 250 |
| 72410 524 | In Service/Staff Development | 5,827 | 3,532 | 4,000 |
| 100 | Annual Allocation | 4,000 | | |
| 72410 599 | Other Charges | - | - | 250 |
| 72410 701 | Administration Equipment | 803 | 641 | 1,250 |
| 72410 | TOTAL OFFICE OF THE PRINCIPAL | \$ 1,675,461 | \$ 1,248,109 | \$ 1,673,602 |
| | | | Increase (Decrease) | 34.09% |

BUSINESS ADMINISTRATION (72500)

FISCAL SERVICES (72510)

Business Administration includes activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school system. Included are the fiscal and internal services necessary for operating the school system.

Fiscal Services includes activities concerned with the fiscal or financial operations of the LEA. This program includes all aspects of budgeting and financial reporting (such as receipts and disbursements, financial and property accounting, payroll, inventory control, internal auditing and the managing of funds).

PERSONAL SERVICES (100)

This category includes the Finance Director and all staff involved in the business administration of the LEA.

72510 105 Supervisor/Director

72510 119 Accountants/Bookkeepers

72510 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72510 201 Social Security

72510 204 State Retirement

72510 206 Life Insurance

72510 207 Medical Insurance

72510 210 Unemployment Compensation

72510 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the finance office. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Maintenance & Repair Services represents costs of maintaining equipment (i.e. telephones and copiers).

72510 334 Maintenance Agreements

72510 336 Maintenance & Repair Services - Equipment

72510 355 Travel

72510 399 Other Contracted Services (used *only* if no other classification is available)

BUSINESS ADMINISTRATION (72500)

FISCAL SERVICES (72510)

SUPPLIES AND MATERIALS (400)

Supplies and materials includes all business related supplies such as payroll checks, payroll deduction forms, purchase orders, and other accounting supplies required to process and maintain system records as required by law. This includes computer software and supplies needed that support the finance office. Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software, such as CDs, flash or jump drives, and other supplies below the capitalization threshold as set forth in Board policy.

72510 411 Data Processing Supplies

72510 435 Office Supplies

72510 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

In-Service/Staff Development includes expenditures for staff in the finance office to attend conferences, professional meetings, and training programs. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other charges include amounts paid for the support function of the business office that cannot be properly charged to the above categories.

72510 524 In-Service/Staff Development

72510 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. Computer equipment (and any included software) is recorded in this category. It is inappropriate for site administrators to sign contracts obligating the school or school system for such equipment without Board approval. Any contract exceeding the end of the fiscal year requires both Board and local legislative approval.

72510 701 Administration Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--|---|--------------------|----------------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| BUSINESS ADMINISTRATION (72500) | | | | |
| FISCAL SERVICES (72510) | | | | |
| 72510 105 | Supervisor/Director | \$ 40,047 | \$ 49,497 | \$ 50,272 |
| 72510 119 | Accountants/Bookkeepers | 54,750 | 77,000 | 78,029 |
| 72510 189 | Other Salaries & Wages | - | - | - |
| 72510 201 | Social Security | 5,654 | 7,642 | 7,958 |
| 72510 204 | State Retirement | 4,531 | 8,007 | 8,124 |
| 72510 206 | Life Insurance | 115 | 143 | 147 |
| 72510 207 | Medical Insurance | 2,545 | 3,581 | 3,925 |
| 72510 210 | Unemployment Compensation | 136 | 168 | 189 |
| 72510 212 | Employer Medicare | 1,322 | 1,787 | 1,863 |
| 72510 334 | Maintenance Agreements | 8,366 | 8,220 | 8,440 |
| | L.G.D.P.C. Annual Software Maintenance (includes Check E-Z, Fixed Asset, and General Ledger Support) | 8,440 | | |
| 72510 336 | Maintenance & Repair Services - Equipment | 210 | 663 | 225 |
| | L.G.D.P.C. Annual Hardware Maintenance | 225 | | |
| 72510 355 | Travel | - | - | 250 |
| 72510 399 | Other Contracted Services | - | - | 250 |
| 72510 411 | Data Processing Supplies | - | - | 1,000 |
| | Annual Allocation | 1,000 | | |
| 72510 435 | Office Supplies | 5,708 | 5,190 | 5,000 |
| 72510 499 | Other Supplies & Materials | - | - | 250 |
| 72510 524 | In-Service/Staff Development | 3,641 | 3,471 | 3,750 |
| 72510 599 | Other Charges | - | - | 250 |
| 72510 701 | Administration Equipment | - | - | - |
| 72510 | TOTAL FISCAL SERVICES | \$ 127,025 | \$ 165,369 | \$ 169,922 |
| | | | Increase (Decrease) | 2.75% |

OPERATION AND MAINTENANCE OF PLANT (72600)

OPERATION OF PLANT (72610)

Operation and Maintenance of Plant includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and for keeping the grounds and grounds keeping equipment in effective working condition and state of repair. This also includes activities that result in maintaining safety of the buildings, grounds, and in the vicinity of schools.

Operation of Plant includes activities concerned with keeping the physical plant clean and ready for daily use. These activities include operating the heating, lighting, and ventilating systems, and repairing and replacing equipment (vacuum cleaners, buffers, etc.).

PERSONAL SERVICES (100)

Personnel would include supervisors, custodians, and security personnel involved in the safekeeping aspect of the grounds and facilities. Security personnel are not to be confused with resource officers, whose primary responsibility is for children.

72610 105 Supervisor/Director

72610 160 Guard(s)

72610 161 Secretary(s)

72610 166 Custodial Personnel

72610 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72610 201 Social Security

72610 204 State Retirement

72610 206 Life Insurance

72610 207 Medical Insurance

72610 208 Dental Insurance

72610 210 Unemployment Compensation

72610 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the operation of the schools. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Maintenance & Repair Services represents costs of maintaining buildings and equipment. Contracted Services include contracts for janitorial services, disposal fees, and repairs to facilities.

72610 302 Advertising

72610 328 Janitorial Services

72610 329 Laundry Service

72610 335 Maintenance & Repair Services – Buildings

72610 336 Maintenance & Repair Services – Equipment

72610 347 Pest Control

72610 351 Rentals

72610 355 Travel

72610 359 Disposal Fees

72610 361 Permits

72610 399 Other Contracted Services (used *only* if no other classification is available)

OPERATION AND MAINTENANCE OF PLANT (72600)

OPERATION OF PLANT (72610)

SUPPLIES AND MATERIALS (400)

Supplies and materials include expenditures to keep the physical plant open, comfortable, and safe for use. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This category includes supplies below the capitalization threshold as set forth in Board policy.

72610 407 Coal

72610 410 Custodial Supplies

72610 412 Diesel Fuel

72610 415 Electricity

72610 423 Fuel Oil

72610 434 Natural Gas

72610 442 Propane Gas

72610 454 Water & Sewer

72610 456 Gravel & Chert

72610 468 Chemicals

72610 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. The Other Charges category includes amounts expended for Operation of Plant that cannot be properly classified to the above categories. It would include insurance on facilities and contents and other expenditures that relate to this program.

72610 501 Boiler Insurance

72610 502 Building & Content Insurance

72610 524 In-Service/Staff Development

72610 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, machinery, and equipment. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for administrators to sign contracts obligating the school or school system for such equipment without Board approval. Any contract exceeding the end of the fiscal year requires both Board and local legislative approval.

72610 720 Plant Operation Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---|---|--------------------|-----------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| OPERATION & MAINTENANCE OF PLANT (72600) | | | | |
| OPERATION OF PLANT (72610) | | | | |
| 72610 105 | Supervisor/Director | \$ - | \$ - | \$ - |
| 72610 161 | Secretary(ies) | - | - | - |
| 72610 166 | Custodial Personnel | 689,929 | 700,493 | 716,794 |
| 72610 189 | Other Salaries & Wages | - | - | - |
| 72610 201 | Social Security | 41,184 | 41,253 | 44,488 |
| 72610 204 | State Retirement | 30,398 | 38,293 | 44,431 |
| 72610 206 | Life Insurance | 1,524 | 1,535 | 1,848 |
| 72610 207 | Medical Insurance | 33,557 | 47,556 | 58,875 |
| 72610 210 | Unemployment Compensation | 1,542 | 2,431 | 2,276 |
| 72610 212 | Employer Medicare | 9,632 | 9,648 | 10,436 |
| 72610 302 | Advertising | - | - | - |
| 72610 329 | Laundry Service | 571 | 232 | 750 |
| 72610 334 | Maintenance Agreements | 2,606 | - | - |
| 72610 335 | Maintenance & Repair Services - Buildings | 8,400 | 8,400 | 8,400 |
| | Central Office Cleaning | | | 8,400 |
| 72610 336 | Maintenance & Repair Services - Equipment | 7,003 | 2,632 | 1,000 |
| 72610 347 | Pest Control | 6,286 | 6,225 | 6,300 |
| 100 | Additional Pest Control | | | 1,500 |
| 101 | Monthly Pest Control | | | 4,800 |
| 72610 359 | Disposal Fees | - | - | 500 |
| 72610 361 | Permits | 100 | - | - |
| 72610 399 | Other Contracted Services | - | - | 250 |
| 72610 410 | Custodial Supplies | 84,323 | 82,673 | 87,500 |
| 100 | Annual Allocation (Paper towels, hand sanitizer, tissue, wipes, etc.) | | | 85,000 |
| 101 | Paint | | | 2,500 |
| 72610 413 | Drugs & Medical Supplies | 50 | - | 250 |
| 72610 415 | Electricity | 808,383 | 906,303 | 951,618 |
| | 5% increase for the 2011 - 2012 fiscal year over 2010 - 2011 fiscal year actual | | | |
| 72610 434 | Natural Gas | 238,744 | 231,662 | 243,245 |
| | 5% increase for the 2011 - 2012 fiscal year over 2010 - 2011 fiscal year actual | | | |
| 72610 442 | Propane Gas | 80 | - | - |
| 72610 446 | Small Tools | 377 | 3,229 | 3,500 |
| 100 | Miscellaneous Items | | | 1,000 |
| 101 | Vacuums | | | 2,500 |
| 72610 454 | Water & Sewer | 109,827 | 125,860 | 132,153 |
| | 5% increase for the 2011 - 2012 fiscal year over 2010 - 2011 fiscal year actual | | | |
| 72610 456 | Gravel & Chert | 1,344 | - | - |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---|---|---------------------|----------------------------|---------------------|
| SUPPORT SERVICES - 72000 | | | | |
| OPERATION & MAINTENANCE OF PLANT (72600) | | | | |
| OPERATION OF PLANT (72610) | | | | |
| 72610 468 | Chemicals | 1,085 | - | - |
| 72610 499 | Other Supplies & Materials | - | - | 250 |
| 72610 501 | Boiler Insurance | 5,969 | 6,003 | 6,313 |
| 72610 502 | Building & Content Insurance | 108,751 | 109,372 | 117,511 |
| | Includes \$2,500 for New CTC Additions | | | |
| 72610 524 | In-Service/Staff Development | - | - | - |
| 72610 599 | Other Charges | - | - | 250 |
| 72610 720 | Plant Operation Equipment | 17,782 | 1,360 | 6,000 |
| 100 | Buffers (2) | | | 2,000 |
| 101 | Miscellaneous Equipment | | | 4,000 |
| 72610 | TOTAL OPERATION OF PLANT | \$ 2,209,447 | \$ 2,325,160 | \$ 2,444,938 |
| | | | Increase (Decrease) | 5.15% |

MAINTENANCE OF PLANT (72620)

Maintenance of Plant includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. For purchases that involve attachments to or improvements to buildings, please review the Object Code Categories, especially the description of equipment purchases and the references to TCA.

PERSONAL SERVICES (100)

Personnel involved in maintaining, managing and supervising the maintenance of school plant facilities.

72620 105 Supervisor/Director

72620 161 Secretary(s)

72620 167 Maintenance Personnel

72620 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72620 201 Social Security

72620 204 State Retirement

72620 206 Life Insurance

72620 207 Medical Insurance

72620 208 Dental Insurance

72620 210 Unemployment Compensation

72620 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the maintenance of the schools. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Maintenance & Repair Services represents costs of maintaining buildings and equipment. Other Contracted Services in this area should NOT include contracts for maintenance and repair to buildings and equipment. (Those expenditures should be recorded in Maintenance & Repair Services – Building or Equipment.)

72620 307 Communication

72620 329 Laundry Service

72620 335 Maintenance & Repair Services - Building

72620 336 Maintenance & Repair Services - Equipment

72620 348 Postal Charges

72620 351 Rentals

72620 399 Other Contracted Services (used *only* if no other classification is available)

MAINTENANCE OF PLANT (72620)

SUPPLIES AND MATERIALS (400)

Supplies and Materials includes items concerned with keeping the physical plant open, comfortable, safe for use, and in an effective state of repair. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This category includes supplies below the capitalization threshold as set forth in Board policy.

72620 418 Equipment & Machinery Parts

72620 420 Fertilizer, Lime, and Seed

72620 435 Office Supplies

72620 446 Small Tools

72620 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges should be reserved for expenditures related to the maintenance function that cannot be properly classified to above categories.

72620 524 In-Service/Staff Development

72620 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, machinery, and equipment. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for administrators to sign contracts obligating the school or school system for such equipment without Board approval. Any contract exceeding the end of the fiscal year requires both Board and local legislative approval.

72620 701 Administration Equipment

72620 717 Maintenance Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---|---|--------------------|-----------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| OPERATION & MAINTENANCE OF PLANT (72600) | | | | |
| MAINTENANCE OF PLANT (72620) | | | | |
| 72620 105 | Supervisor/Director | \$ 49,920 | \$ 54,280 | \$ 55,562 |
| 72620 161 | Secretary(ies) | 24,690 | 24,890 | 25,184 |
| 72620 167 | Maintenance Personnel | 297,795 | 281,634 | 294,225 |
| 72620 189 | Other Salaries & Wages | - | - | - |
| 72620 201 | Social Security | 22,041 | 21,720 | 23,261 |
| 72620 204 | State Retirement | 17,340 | 22,290 | 24,047 |
| 72620 206 | Life Insurance | 409 | 400 | 483 |
| 72620 207 | Medical Insurance | 15,535 | 12,592 | 13,738 |
| 72620 210 | Unemployment Compensation | 475 | 678 | 665 |
| 72620 212 | Employer Medicare | 5,155 | 5,080 | 5,452 |
| 72620 307 | Communication | 4,504 | 4,701 | 5,000 |
| 72620 334 | Maintenance Agreements | - | 2,778 | 5,000 |
| | Elevator Annual Maintenance | | | 5,000 |
| 72620 335 | Maintenance & Repair Services - Building | 100,314 | 131,773 | 133,000 |
| 100 | Annual Appropriation | | | 75,000 |
| 101 | Fire Alarm Inspections | | | 8,500 |
| 102 | IAQ Supplies | | | 1,500 |
| 103 | Lake Road/Ridgemont Lift Stations | | | 7,500 |
| 104 | Monitoring Fire Alarm/Sprinkler Systems | | | 2,500 |
| 105 | Mowing - Contracted | | | 3,500 |
| 106 | Special Request Repairs - Black Oak | | | 20,000 |
| 107 | Special Request Repairs - Lake Road | | | 1,500 |
| 108 | Special Request Repairs - OCCHS | | | 11,000 |
| 109 | Sprinkler System Inspections | | | 2,000 |
| 72620 336 | Maintenance & Repair Services - Equipment | 4,473 | 7,708 | 12,500 |
| 100 | Lawn Mower Maintenance | | | 7,500 |
| 101 | Other Miscellaneous Maintenance | | | 5,000 |
| 72620 348 | Postal Charges | 46 | 22 | 300 |
| 72620 351 | Rentals | 100 | - | 500 |
| 72620 361 | Permits | - | 2,720 | 2,750 |
| | Boiler Permits | | | 2,750 |
| 72620 399 | Other Contracted Services | 75 | 50 | 250 |
| 72620 413 | Drugs & Medical Supplies | - | 50 | 500 |
| 72620 418 | Equipment and Machinery Parts | 245 | 11 | 750 |
| 72620 420 | Fertilizer, Lime, and Seed | 23 | 2,182 | 2,500 |
| 72620 435 | Office Supplies | 624 | 1,053 | 1,800 |
| 72620 442 | Propane Gas | - | 60 | 250 |
| 72620 446 | Small Tools | 543 | 1,492 | 2,500 |
| 72620 456 | Gravel & Chert | - | 454 | 1,000 |
| 72620 468 | Chemicals | - | 1,180 | 1,250 |
| | Boiler Chemicals | | | 1,250 |
| 72620 499 | Other Supplies & Materials | - | - | 250 |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---|--------------------------------------|----------------------------|-----------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| OPERATION & MAINTENANCE OF PLANT (72600) | | | | |
| MAINTENANCE OF PLANT (72620) | | | | |
| 72620 524 | In-Service/Staff Development | - | - | 500 |
| 72620 599 | Other Charges | - | - | 250 |
| 72620 701 | Administration Equipment | 679 | - | - |
| 72620 717 | Maintenance Equipment | 13,545 | 43,782 | 40,500 |
| 100 | HVAC Units (Major Repair Parts) | 12,000 | | |
| 101 | Maintenance Truck (rotation) | 25,000 | | |
| 102 | Underground Utility Locator | 3,500 | | |
| 72620 | TOTAL MAINTENANCE OF PLANT | \$ 558,531 | \$ 623,580 | \$ 653,967 |
| | | Increase (Decrease) | | 4.87% |

TRANSPORTATION (72710)

Transportation includes activities concerned with conveying students for Regular, Vocational, and Special Educational instruction, as provided by State and Federal law. This includes trips between home and school, and trips to school activities. Transportation includes operation expenses for system-owned vehicles involved in the transportation function. Vehicle servicing, maintenance, and contracts for transporting services should also be recorded in this category.

PERSONAL SERVICES (100)

Personnel include supervisor(s), bus drivers, mechanic(s), staff support, and other personnel.

72710 105 Supervisor/Director

72710 142 Mechanic(s)

72710 146 Bus Drivers

72710 161 Secretary(s)

72710 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72710 201 Social Security

72710 204 State Retirement

72710 206 Life Insurance

72710 207 Medical Insurance

72710 210 Unemployment Compensation

72710 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the transportation department. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Maintenance & Repair Services represents costs of maintaining system-owned vehicles. Contracted Services includes contracts with other LEAs to transport students, contracts with parents to transport children who are eligible for special education services, contracts with vehicle owners to transport students to events, and regular contracted services to transport students to and from school.

72710 307 Communication

72710 312 Contracts with Private Agencies

72710 329 Laundry Service

72710 333 Licenses

72710 336 Maintenance & Repair Services – Equipment

72710 338 Maintenance & Repair Services – Vehicles

72710 340 Medical and Dental Services

72710 349 Printing, Stationery, & Forms

72710 351 Rentals

72710 355 Travel

72710 399 Other Contracted Services (used *only* if no other classification is available)

TRANSPORTATION (72710)

SUPPLIES AND MATERIALS (400)

Supplies and materials and other costs to operate system owned vehicles for pupil transportation. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This category includes supplies below the capitalization threshold as set forth in Board policy

72710 412 Diesel Fuel

72710 418 Equipment & Machinery Parts

72710 424 Garage Supplies

72710 425 Gasoline

72710 433 Lubricants

72710 435 Office Supplies

72710 446 Small Tools

72710 450 Tires & Tubes

72710 453 Vehicle Parts

72710 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

LEA vehicle insurance and other charges related to the pupil transportation function. In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. This category includes insurance on vehicles and equipment and other expenditures that relate to this program. Other Charges should be reserved for expenditures related to the transportation function that cannot be properly classified to above categories.

72710 511 Vehicle & Equipment Insurance

72710 524 In-Service/Staff Development

72710 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as buses, computers, desks, chairs, vehicles, and equipment used in the transportation program. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for administrators to sign contracts obligating the school or school system for such equipment without Board approval. Any contract exceeding the end of the fiscal year requires both Board and local legislative approval

72710 701 Administration Equipment

72710 728 Traffic Control Equipment

72710 729 Transportation Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---------------------------------------|---|--------------------|-----------------------|--------------------|
| SUPPORT SERVICES - 72000 | | | | |
| STUDENT TRANSPORTATION (72700) | | | | |
| TRANSPORTATION (72710) | | | | |
| 72710 105 | Supervisor/Director | \$ 61,350 | \$ 61,550 | \$ 62,567 |
| 72710 142 | Mechanic(s) | 142,489 | 144,808 | 147,797 |
| 72710 146 | Bus Drivers | 533,939 | 518,692 | 518,632 |
| 72710 161 | Secretary(ies) | 31,116 | 31,316 | 31,731 |
| 72710 189 | Other Salaries & Wages | - | - | - |
| 72710 201 | Social Security | 45,001 | 44,242 | 47,220 |
| 72710 204 | State Retirement | 34,059 | 46,790 | 49,342 |
| 72710 206 | Life Insurance | 1,626 | 1,602 | 1,932 |
| 72710 207 | Medical Insurance | 30,511 | 39,306 | 43,175 |
| 72710 210 | Unemployment Compensation | 1,647 | 1,773 | 2,538 |
| 72710 212 | Employer Medicare | 10,525 | 10,347 | 11,087 |
| 72710 307 | Communication | 3,862 | 4,329 | 4,500 |
| 72710 312 | Contracts with Private Agencies | 600 | - | 1,500 |
| | Student Education Program - School Bus Safety | | | |
| 72710 329 | Laundry Service | 748 | 903 | 1,000 |
| 72710 333 | Licenses | 686 | 227 | 500 |
| | Computer Software 500 | | | |
| 72710 336 | Maintenance & Repair Service-Equipment | 3,109 | 3,726 | 3,500 |
| 72710 338 | Maintenance & Repair Service-Vehicles | 15,583 | 15,039 | 15,000 |
| | Includes cost for Bus Fire Extinguishers | | | |
| 72710 340 | Medical and Dental Services | 5,700 | 5,490 | 6,000 |
| 72710 349 | Printing, Stationery, and Forms | - | - | - |
| 72710 355 | Travel | 42 | 15 | 100 |
| 72710 399 | Other Contracted Services | 150 | - | 250 |
| 72710 412 | Diesel Fuel | 182,863 | 232,339 | 339,788 |
| | 85,000 gallons 339,788 | | | |
| | Quote Price 07/05/2011 - \$3.198 @125% = \$ 3.9975 | | | |
| 72710 413 | Drugs & Medical Supplies | 242 | 49 | 250 |
| 72710 418 | Equipment & Machinery Parts | 18 | - | - |
| 72710 424 | Garage Supplies | 1,451 | 1,991 | 2,000 |
| 72710 425 | Gasoline | 32,486 | 42,682 | 62,600 |
| | 16,000 gallons 62,600 | | | |
| | Quote Price 07/05/2011 - \$3.13 @ 125% = \$ 3.9125 | | | |
| 72710 433 | Lubricants | 8,985 | 8,947 | 9,000 |
| 72710 435 | Office Supplies | 571 | 773 | 1,000 |
| 72710 446 | Small Tools | 889 | 828 | 1,250 |
| 72710 450 | Tires & Tubes | 22,344 | 29,437 | 30,000 |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 | |
|---------------------------------------|--------------------------------------|---------------------|-----------------------|----------------------------|--------------|
| SUPPORT SERVICES - 72000 | | | | | |
| STUDENT TRANSPORTATION (72700) | | | | | |
| TRANSPORTATION (72710) | | | | | |
| 72710 453 | Vehicle Parts | 43,073 | 45,776 | 47,500 | |
| 72710 499 | Other Supplies & Materials | - | 23 | 250 | |
| 72710 511 | Vehicle & Equipment Insurance | 33,576 | 33,768 | 35,510 | |
| 72710 524 | In-Service/Staff Development | 2,580 | 2,630 | 2,750 | |
| 72710 599 | Other Charges | - | - | 250 | |
| 72710 701 | Administration Equipment | - | - | - | |
| 72710 728 | Traffic Control Equipment | - | - | - | |
| 72710 729 | Transportation Equipment | 26,116 | 255,488 | 159,600 | |
| 100 | Two (2) School Buses | | | 159,600 | |
| 72710 | TOTAL TRANSPORTATION | \$ 1,277,937 | \$ 1,584,886 | \$ 1,640,119 | |
| | | | | Increase (Decrease) | 3.48% |

SUPPORT SERVICES (72000)
CENTRAL AND OTHER (72810)

Support Services includes activities concerned with providing non-instructional services to students, staff, and the community. Both the Personnel and Technology Departments would be recorded as a part of this program.

Activities concerned with maintaining an efficient staff for the LEA. It includes such activities in the Personnel Department such as recruiting and placement, staff transfers, in-service training, health services for staff, and data processing services for maintaining personnel records.

PERSONAL SERVICES (100)

This includes the Personnel Director, Technology Director, and other staff involved in the personnel and technology programs.

72810 103 Assistant(s)

72810 105 Supervisor/Director

72810 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

72810 201 Social Security

72810 204 State Retirement

72810 206 Life Insurance

72810 207 Medical Insurance

72810 210 Unemployment Compensation

72810 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the technology department. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

72810 308 Consultants

72810 317 Data Processing Services

72810 320 Dues & Memberships

72810 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials include items concerned with operating the technology department. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This category includes supplies below the capitalization threshold as set forth in Board policy.

72810 411 Data Processing Supplies

72810 435 Office Supplies

72810 499 Other Supplies & Materials used *only* if no other classification is available)

SUPPORT SERVICES (72000)
CENTRAL AND OTHER (72810)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges should be reserved for expenditures related to the technology function that cannot be properly classified to above categories.

72810 524 In-Service/Staff Development

72810 599 Other Charges used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment for personnel or technology. This includes such items as computers, desks, chairs, and equipment. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for administrators to sign contracts obligating the school or school system for such equipment without Board approval. Any contract exceeding the end of the fiscal year requires both Board and local legislative approval.

72810 701 Administration Equipment

72810 709 Data Processing Equipment

72810 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---------------------------------------|--|----------------------|----------------------------|----------------------|
| SUPPORT SERVICES - 72000 | | | | |
| OTHER SUPPORT SERVICES (72800) | | | | |
| CENTRAL AND OTHER (72810) | | | | |
| 72810 103 | Assistant(s) | \$ 55,919 | \$ - | \$ 36,300 |
| 72810 105 | Supervisor/Director | 42,654 | 51,400 | 52,202 |
| 72810 169 | Part-time Personnel | - | 12,520 | - |
| 72810 189 | Other Salaries & Wages | - | 17,600 | - |
| 72810 201 | Social Security | 6,035 | 4,950 | 5,491 |
| 72810 204 | State Retirement | 4,396 | 3,842 | 5,605 |
| 72810 206 | Life Insurance | 71 | 41 | 126 |
| 72810 207 | Medical Insurance | - | - | 3,925 |
| 72810 210 | Unemployment Compensation | 88 | 164 | 162 |
| 72810 212 | Employer Medicare | 1,411 | 1,158 | 1,287 |
| 72810 307 | Communication | 989 | 872 | 1,000 |
| 72810 308 | Consultants | - | - | - |
| 72810 317 | Data Processing Services | 63,610 | 65,520 | 68,915 |
| | Greeneville City/ENA Contract | 68,915 | | |
| 72810 320 | Dues & Memberships | - | 30 | 100 |
| 72810 399 | Other Contracted Services | - | - | 250 |
| 72810 411 | Data Processing Supplies | 353 | 370 | 500 |
| 72810 435 | Office Supplies | 295 | - | 250 |
| 72810 499 | Other Supplies & Materials | - | - | 250 |
| 72810 524 | In Service/Staff Development | 1,944 | 1,399 | 3,000 |
| 72810 599 | Other Charges | - | - | 250 |
| 72810 701 | Administration Equipment | - | - | - |
| 72810 709 | Data Processing Equipment | 6,077 | 4,937 | 6,000 |
| 72810 790 | Other Equipment | - | - | - |
| 72810 | TOTAL CENTRAL AND OTHER | \$ 183,842 | \$ 164,803 | \$ 185,613 |
| | | | Increase (Decrease) | 12.63% |
| 72000 | TOTAL SUPPORT SERVICES EXPENDITURES | \$ 8,867,230 | \$ 9,043,539 | \$ 9,781,806 |
| | | | Increase (Decrease) | 8.16% |
| 70000 | TOTAL OPERATING EXPENDITURES | \$ 24,312,723 | \$ 24,460,436 | \$ 25,980,482 |
| | | | Increase (Decrease) | 6.21% |

OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)
COMMUNITY SERVICES (73300)

Support Services includes activities concerned with providing non-instructional services to students, staff, and the community.

Community Services includes activities concerned with providing community services to students, staff, or community participants. This includes expenditures for system staff participating in community organizations such as leadership, family resource centers, Families First, extended school programs, and community-sponsored activities.

LEAPs - The overall goal of Lottery for Education: Afterschool Programs (LEAPs) is to provide Tennessee students with academic enrichment opportunities that reinforce and complement the regular academic program. We have before and after school programs at Hillcrest, Lake Road, Ridgemont, and South Fulton Elementary Schools, two of which – Ridgemont and South Fulton Elementary – are funded through LEAP grants.

PERSONAL SERVICES (100)

Personnel involved in the activities of the community services function.

73300 105 Supervisor/Director
73300 116 Teachers
73300 163 Educational Assistants
73300 189 Other Salaries & Wages (used *only* if no other classification is available)

BENEFITS (200)

Employer's share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

73300 201 Social Security
73300 204 State Retirement
73300 210 Unemployment Compensation
73300 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the community services programs. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

73300 316 Contributions
73300 355 Travel
73300 399 Other Contracted Services (used *only* if no other classification is available)

SUPPLIES AND MATERIALS (400)

Supplies and Materials includes items used in the community services programs. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This category includes supplies below the capitalization threshold as set forth in Board policy.

73300 422 Food Supplies
73300 429 Instructional Supplies & Materials
73300 435 Office Supplies
73300 499 Other Supplies & Materials (used *only* if no other classification is available)

OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)
COMMUNITY SERVICES (73300)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges should be reserved for expenditures related to the community services function that cannot be properly classified to above categories.

73300 524 In-Service/Staff Development

73300 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, etc. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for administrators to sign contracts obligating the school or school system for such equipment without Board approval. Any contract exceeding the end of the fiscal year requires both Board and local legislative approval.

73300 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 | |
|--|--------------------------------------|--------------------|-----------------------|----------------------------|---------------|
| OPERATION OF NON-INSTRUCTIONAL SERV (73000) | | | | | |
| COMMUNITY SERVICES (73300) | | | | | |
| 73300 105 | Supervisor/Director | \$ 48,836 | \$ 52,767 | \$ 61,125 | |
| 73300 116 | Teachers | - | - | - | |
| 73300 163 | Educational Assistant(s) | - | - | - | |
| 73300 189 | Other Salaries & Wages | 126,613 | 74,750 | 112,542 | |
| 73300 199 | Other Per Diem & Fees | - | - | - | |
| 73300 201 | Social Security | 9,502 | 6,646 | 9,912 | |
| 73300 204 | State Retirement | 6,632 | 6,563 | 12,603 | |
| 73300 210 | Unemployment Compensation | 241 | 216 | - | |
| 73300 212 | Employer Medicare | 2,489 | 1,784 | 2,518 | |
| 73300 314 | Contracts with Public Carriers | 435 | - | - | |
| 73300 316 | Contributions | - | - | - | |
| 73300 320 | Dues and Memberships | - | - | - | |
| 73300 322 | Evaluation & Testing | - | - | - | |
| 73300 348 | Postal Charges | 44 | 88 | 100 | |
| 73300 349 | Printing, Stationery, & Forms | 249 | 62 | 1,200 | |
| 73300 355 | Travel | - | - | - | |
| 73300 399 | Other Contracted Services | 755 | - | - | |
| 73300 422 | Food Supplies | 328 | 918 | 3,250 | |
| 73300 429 | Instructional Supplies & Materials | 17,175 | 11,415 | 8,500 | |
| 73300 435 | Office Supplies | 690 | - | 250 | |
| 73300 499 | Other Supplies & Materials | - | 368 | - | |
| 73300 524 | In Service/Staff Development | 2,893 | 986 | 4,000 | |
| 73300 599 | Other Charges (Mentoring) | 748 | 45 | 500 | |
| 73300 790 | Other Equipment | - | 748 | - | |
| 73300 | TOTAL COMMUNITY SERVICES | \$ 217,630 | \$ 157,356 | \$ 216,500 | |
| | | | | Increase (Decrease) | 37.59% |

OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)
EARLY CHILDHOOD EDUCATION (73400)

Support Services includes activities concerned with providing non-instructional services to students, staff, and the community.

Community Services includes activities concerned with providing community services to students, staff, or community participants. This includes expenditures for system staff participating in Pre-K programs. For accountability purposes, Pre-K Programs have a separate, distinct category.

We need to work hard to help our youngest children arrive on the first day of kindergarten prepared to take advantage of what lies ahead. Across our state, there's one thing educators agree on: Tennessee needs a strong pre-K program. --**Governor Phil Bredesen**

In Obion County, we have voluntary pre-K classes in all five elementary schools. These classes give our at-risk children an opportunity to be on a “level playing field” with their peers when they arrive for the first day of kindergarten. We have a very dedicated staff working to ensure the success of every pre-K student.

PERSONAL SERVICES (100)

The personnel section includes the cost of salaries for staff involved in the direct instruction of Pre-K students such as teachers, educational assistants, clerical assistants, graders, etc.

73400 105 Supervisor/Director
73400 116 Teachers
73400 163 Educational Assistants
73400 189 Other Salaries & Wages (used *only* if no other classification is available)
73400 195 Certified Substitute Teachers
73400 198 Non-Certified Substitute Teachers

BENEFITS (200)

Employer’s share of social security, state retirement, life insurance, medical insurance, unemployment compensation, and Medicare paid by the school district on behalf of its current employees.

73400 201 Social Security
73400 204 State Retirement
73400 206 Life Insurance
73400 207 Medical Insurance
73400 210 Unemployment Compensation
73400 212 Employer Medicare

CONTRACTED SERVICES (300)

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the early childhood education program. The expenditures are for services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

73400 302 Advertising
73400 320 Dues and Memberships
73400 336 Maintenance & Repair Services – Equipment
73400 349 Printing, Stationery, & Forms
73400 355 Travel
73400 399 Other Contracted Services (used *only* if no other classification is available)

OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)
EARLY CHILDHOOD EDUCATION (73400)

SUPPLIES AND MATERIALS (400)

Supplies and Materials includes items used in the early childhood education program. Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the Pre-K programs. This category includes supplies below the capitalization threshold as set forth in Board policy. Computer software would be recorded in this category.

73400 422 Food Supplies

73400 429 Instructional Supplies & Materials

73400 499 Other Supplies & Materials (used *only* if no other classification is available)

OTHER CHARGES (500)

In-Service/Staff Development costs include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development. Includes costs for transportation, meals, hotel, and other expenditures associated with staff travel for the school district. Payments for per diem in lieu of reimbursements for subsistence also are charged here. Other Charges should be reserved for expenditures related to the early childhood education program that cannot be properly classified to above categories.

73400 524 In-Service/Staff Development

73400 599 Other Charges (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

This category reflects expenditures for the initial, additional, and replacement items of equipment. This includes such items as computers, desks, chairs, and equipment. The useful life of items recorded in this category exceeds one year, and dollar levels are established by the Board for inclusion in inventory or General Fixed Asset Categories. It is inappropriate for administrators to sign contracts obligating the school or school system for such equipment without Board approval. Any contract exceeding the end of the fiscal year requires both Board and local legislative approval.

73400 790 Other Equipment

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--|---|----------------------------|-----------------------|--------------------|
| OPERATION OF NON-INSTRUCTIONAL SERV (73000) | | | | |
| EARLY CHILDHOOD EDUCATION (73400) | | | | |
| 73400 105 | Supervisor/Director | \$ 5,993 | \$ 5,995 | \$ 12,902 |
| 73400 116 | Teachers | 183,990 | 188,434 | 197,810 |
| 73400 117 | Career Ladder Program | - | - | - |
| 73400 163 | Educational Assistants | 72,950 | 73,667 | 73,170 |
| 73400 189 | Other Salaries & Wages | - | - | - |
| 73400 195 | Certified Substitute Teachers | - | - | 1,950 |
| | Estimated Salaries | | 1,950 | |
| | Social Security | | 121 | |
| | Unemployment Compensation (.6%) | | 12 | |
| | Medicare | | 28 | |
| 73400 198 | Non-certified Substitute Teachers | - | - | 1,950 |
| | Estimated Salaries | | 1,950 | |
| | Social Security | | 121 | |
| | Unemployment Compensation (.6%) | | 12 | |
| | Medicare | | 28 | |
| 73400 201 | Social Security | 15,228 | 15,193 | 17,856 |
| 73400 204 | State Retirement | 15,558 | 21,486 | 23,615 |
| 73400 206 | Life Insurance | 411 | 411 | 428 |
| 73400 207 | Medical Insurance | 39,451 | 50,562 | 55,544 |
| 73400 210 | Unemployment Compensation | 397 | 401 | 583 |
| 73400 212 | Employer Medicare | 3,562 | 3,553 | 4,187 |
| 73400 302 | Advertising | 1,084 | 1,084 | 1,270 |
| 73400 320 | Dues and Memberships | 79 | 719 | 1,517 |
| 73400 336 | Maintenance & Repair Services - Equipment | 7,190 | - | - |
| 73400 349 | Printing, Stationery, & Forms | - | - | - |
| 73400 355 | Travel | - | - | - |
| 73400 399 | Other Contracted Services | - | - | - |
| 73400 422 | Food Supplies | 2,303 | 1,520 | 3,000 |
| 73400 429 | Instructional Supplies & Materials | 71,965 | 54,503 | 66,641 |
| 73400 499 | Other Supplies & Materials | - | 149 | 500 |
| 73400 524 | In-Service/Staff Development | 5,481 | 3,761 | 9,000 |
| 73400 599 | Other Charges | - | - | - |
| 73400 790 | Other Equipment | 43,276 | 31,043 | - |
| 73400 | TOTAL EARLY CHILDHOOD EDUCATION | \$ 468,918 | \$ 452,481 | \$ 471,923 |
| | | Increase (Decrease) | | 4.30% |

CAPITAL OUTLAY (76000)
REGULAR CAPITAL OUTLAY (76100)

EDUCATION DEBT SERVICE (80000)

OPERATING TRANSFERS (99100)

Regular Capital Outlay includes activities such as site acquisition services, site improvement services, architecture and engineering services, building acquisition and construction services, and building improvement services.

CONTRACTED SERVICES (300)

76100 304 Architects

76100 399 Other Contracted Services (used *only* if no other classification is available)

CAPITAL OUTLAY (700)

76100 706 Building Construction

76100 707 Building Improvements

76100 715 Land

76100 724 Site Development

76100 799 Other Capital Outlay (used *only* if no other classification is available)

EDUCATION DEBT SERVICE (80000)

Expenditures for servicing long-term debt (obligations exceeding one year). Payments servicing the debt of the LEA, including payments of both principal and interest.

82130 612 Principal on Other Loans Payable

82230 613 Interest on Other Loans Payable

OPERATING TRANSFERS (99100)

This category includes payments for servicing the debt of the LEA, including payments of both principal and interest. When the school system transfers funds for the payment of debt to the local government, these transactions are recorded as Operating Transfers (99100 series). This account is also used for normal inter-fund transfers (indirect cost payments, transfers to Debt Service Fund, transfer of supplemental type payments from one fund to another.)

99100 590 Transfers to Other Funds

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|---------------------------------------|--|----------------------------|-----------------------|--------------------|
| CAPITAL OUTLAY (76000) | | | | |
| REGULAR CAPITAL OUTLAY (76100) | | | | |
| 76100 189 | Other Salaries and Wages | \$ - | \$ - | \$ 31,249 |
| 76100 201 | Social Security | - | - | 1,938 |
| 76100 204 | State Retirement | - | - | 1,979 |
| 76100 206 | Life Insurance | - | - | 42 |
| 76100 207 | Medical Insurance | - | - | 3,925 |
| 76100 208 | Dental Insurance | - | - | - |
| 76100 210 | Unemployment Compensation | - | - | 54 |
| 76100 212 | Employer Medicare | - | - | 454 |
| 76100 299 | Other Fringe Benefits | - | - | - |
| 76100 304 | Architects | 167,385 | - | - |
| | FY09 included \$186,250 for architect fees for the new Career Technology Center. | | | |
| 76100 308 | Consultants | - | - | - |
| 76100 321 | Engineering Services | - | - | - |
| 76100 331 | Legal Services | - | - | - |
| 76100 399 | Other Contracted Services | - | - | - |
| 76100 706 | Building Construction | 3,856,158 | 264,761 | 156,987 |
| | FY10 includes \$3,292,174 encumbrances/payables on construction management/facilities for OCCHS and SFHS | | | |
| 100 | Balance of funds budgeted for Board contingencies | | | 35,000 |
| 102 | Agriculture Learning Center - OCCHS (\$111,939.94 expended FY11) | | | 121,987 |
| 76100 707 | Building Improvements | 356,727 | 176,490 | 261,500 |
| 100 | Awning Lights | | | 15,000 |
| 101 | Carpet - South Fulton Elementary | | | 15,000 |
| 102 | Carpet - South Fulton Middle/High | | | 7,000 |
| 103 | CTC Facility Renovation | | | 100,000 |
| 104 | Door Card System (Safe Schools Act of 1998) | | | 25,000 |
| 105 | Fence Project - Hillcrest | | | 3,500 |
| 106 | Gymnasium Floor - Black Oak | | | 22,000 |
| 107 | Gymnasium Lighting - Hillcrest | | | 15,000 |
| 108 | Parking Lot - Lake Road | | | 16,000 |
| 109 | Parking Lot - Ridgemont | | | 10,000 |
| 110 | Restroom Partitions - Black Oak | | | 8,000 |
| 111 | Rooftop Units - South Fulton M/H | | | 25,000 |
| 76100 715 | Land | - | 55,750 | - |
| 76100 724 | Site Development | 40,476 | 9,612 | 33,700 |
| 76100 799 | Other Capital Outlay | - | - | - |
| 76100 | TOTAL REGULAR CAPITAL OUTLAY | \$ 4,420,746 | \$ 506,613 | \$ 491,828 |
| | | Increase (Decrease) | | -2.92% |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--------------------|---|----------------------|----------------------------|----------------------|
| | DEBT SERVICE (80000) | | | |
| | EDUCATION DEBT SERVICE (80000) | | | |
| | PRINCIPAL (82130) | | | |
| 82130 612 | Principal on Other Loans Payable | \$ - | \$ 458,334 | \$ 80,000 |
| | INTEREST (82230) | | | |
| 82230 613 | Interest on Other Loans Payable | - | 75,000 | 61,250 |
| 80000 | TOTAL EDUCATION DEBT SERVICE | \$ - | \$ 533,334 | \$ 141,250 |
| | | | Increase (Decrease) | -73.52% |
| | OTHER USES (99000) | | | |
| | TRANSFERS (99100) | | | |
| 99100 504 | Indirect Cost | \$ - | \$ - | \$ - |
| 99100 590 | Transfers Out (complete schedule below) | 100,000 | - | - |
| 99000 | TOTAL OTHER USES | \$ 100,000 | \$ - | \$ - |
| | | | Increase (Decrease) | #DIV/0! |
| 730000 | GRAND TOTAL EXPENDITURES (APPROPRIATIONS) | \$ 29,520,017 | \$ 26,110,220 | \$ 27,301,983 |
| | | | Increase (Decrease) | 4.56% |
| | Excess of Estimated Revenues and Other Sources Over | | | |
| | (Under) Estimated Expenditures and Other Uses | \$ (782,401) | \$ 1,231,429 | \$ (491,455) |
| | Actual/Estimated Beginning Fund Balance, July 1, 2009, 2010, 2011 | \$ 3,030,071 | \$ 2,247,670 | \$ 3,479,099 |
| | Actual/Estimated Ending Fund Balance, June 30, 2010, 2011, 2012 | \$ 2,247,670 | \$ 3,479,099 | \$ 2,987,644 |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| |
|--------------------------------------|
| EXPENDITURES (APPROPRIATIONS) |
|--------------------------------------|

Additional Information Concerning Expenditures/Fund Balance

Non-Recurring Expenditures

| | |
|----------------------------------|----------------|
| 76100 - Regular Capital Outlay | 491,828 |
| Total Non-Recurring Expenditures | <u>491,828</u> |

| | |
|---|------------|
| Positive Figure Indicates Payment for Above Items from Fund Balance | <u>373</u> |
|---|------------|

Calculation of Fund Balance to Maintain

| | | |
|--------------------------------|------------|----------------|
| Annual Payroll | 21,357,167 | |
| Average Monthly Payroll @ 125% | | 2,224,705 |
| Operating Expenditures | 25,980,482 | |
| 3% of Operating Expenditures | | <u>779,414</u> |

| | |
|---|-------------------------|
| Fund Balance to Maintain for Efficient Operations | <u>3,004,119</u> |
| Projected Fund Balance June 30, 2012 | <u>2,987,644</u> |
| Difference - Must be Positive for Sufficient Cash Flow | <u>(16,475)</u> |

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MAINTENANCE OF EFFORT TEST

TCA §49-2-203(a)(10)(ii), provides, “No LEA shall submit a budget to the local legislative body that directly or indirectly supplants or proposes to use state funds to supplant any local current operation funds, excluding capital outlay and debt service...”

TCA §49-3-314(c)(1), provides, “No LEA shall use state funds to supplant total local current operating funds, excluding capital outlay and debt service...”

First Level - Straight Year to Year Revenue Comparison

**State
Department
USE ONLY**

**Obion County School System
Maintenance of Effort
2011 - 2012**

| Local Revenue Account Codes | Budget | Amended Budget (1) | Original Budget | Actual | Actual vs. Budget | 2012 Budget vs. 2011 Budget/ | Comments |
|--|---------------------|--------------------|---------------------|---------------------|--------------------|------------------------------|----------|
| | 2011-2012 | 2010-2011 | 2010-2011 | 2010-2011 | 2010-2011 | Amended Budget | |
| 40110 Current Property Tax | 3,959,923 | - | 4,202,656 | 4,237,828 | 35,172 | (242,733) | |
| 40120 Trustee's Collections - Prior Year | 140,000 | - | 142,500 | 140,368 | (2,132) | (2,500) | |
| 40130 Circuit Clk./Clk. & Master Coll. - Prior Yrs. | 45,000 | - | 70,000 | 47,590 | (22,410) * | (25,000) | |
| 40140 Interest & Penalty | 25,250 | - | 24,000 | 26,638 | 2,638 | 1,250 | |
| 40161 - 40163 Payments in Lieu of Taxes | 192,000 | - | 226,000 | 192,775 | (33,225) * | (34,000) | |
| 40210 Local Option Sales Tax | 3,183,300 | - | 3,278,250 | 3,208,543 | (69,707) | (94,950) | |
| 40270 Business Tax | 82,000 | - | 65,000 | 88,891 | 23,891 | 17,000 | |
| 40280 Mineral Severance Tax | - | - | - | - | - | - | |
| 40320 Bank Excise Tax | 3,900 | - | 2,000 | 3,973 | 1,973 | 1,900 | |
| 40330 Wholesale Beer Tax | - | - | - | - | - | - | |
| 40340 Coal Severance Tax | - | - | - | - | - | - | |
| 40350 Interstate Telecommunications Tax | 1,600 | - | 1,750 | 1,896 | 146 | (150) | |
| Other (Specify): _____ | - | - | - | - | - | - | |
| 40100 Total County Taxes | \$ 7,632,973 | \$ - | \$ 8,012,156 | \$ 7,948,502 | \$ (63,654) | \$ (379,183) | |
| 40610 Current Property Tax | - | - | - | - | - | - | |
| 40620 Prior Year's Property Tax | - | - | - | - | - | - | |
| 40630 Interest & Penalty | - | - | - | - | - | - | |
| 40650 Payments in Lieu of Taxes | - | - | - | - | - | - | |
| 40710 Local Option Sales Tax | - | - | - | - | - | - | |
| Other (Specify): _____ | - | - | - | - | - | - | |
| 40600 Total City/Special School District Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 41000 Licenses & Permits | 1,600 | - | 1,800 | 2,101 | 301 | (200) | |
| 44110 Investment Income | - | - | - | - | - | - | |
| 44120 Lease/Rentals | - | - | - | 1 | 1 | - | |
| 46850 Mixed Drink Tax | 1,400 | - | 1,400 | 1,690 | 290 | - | |
| 46851 State Revenue Sharing - TVA | 712,500 | - | 450,000 | 450,000 | - | 262,500 * | |
| 49810 City General Fund Transfers | - | - | - | - | - | - | |
| Other (Specify): _____ | - | - | - | - | - | - | |
| Total Local Revenue per School Records | \$ 8,348,473 | \$ - | \$ 8,465,356 | \$ 8,402,294 | \$ (63,062) | \$ (116,883) | |
| LESS: Local Revenue Increases for (2): | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | |
| Debt Service | - | - | - | - | - | - | |
| Total Adjusted Local Revenue | \$ 8,348,473 | \$ - | \$ 8,465,356 | \$ 8,402,294 | \$ (63,062) | \$ (116,883) | |
| Second Level - Per Pupil Revenue | | | | | | | |
| Total Local Revenue Divided by | \$ 8,348,473 | \$ - | \$ 8,465,356 | \$ 8,402,294 | | | |
| Average Daily Membership (use funding allocation sheets) | 3,786 | - | 3,839 | - | | | |
| Per Pupil Revenue | \$ 2,205.09 | \$ - | \$ 2,205.09 | \$ - | | | |

If negative, a BEP reserve must be established.

If negative, proposed budget fails Maintenance of Effort at Level 1.

Attach copies of BEP Funding sheets

If negative, proposed budget fails Maintenance of Effort at Level 2.

ED-5110
Rev. 4-2007

MAINTENANCE OF EFFORT TEST

TCA §49-2-203(a)(10)(ii), provides, “No LEA shall submit a budget to the local legislative body that directly or indirectly supplants or proposes to use state funds to supplant any local current operation funds, excluding capital outlay and debt service...”

TCA §49-3-314(c)(1), provides, “No LEA shall use state funds to supplant total local current operating funds, excluding capital outlay and debt service...”

FUND BALANCE TEST

TCA §49-3-352(c), provides, “Any fund balance remaining unexpended at the end of a fiscal year in the general fund of the local public education system shall be carried forward into the subsequent fiscal year. The fund balance shall be available to offset shortfalls of budgeted revenues or, subject to 49-2-301(b)(1)(W), shall be available to meet unforeseen increases in operating expenses. Any accumulated fund balance in excess of three percent (3%) of the budgeted annual operating expenses for the current fiscal year may be budgeted and expended for any education purposes, but must be recommended by the board of education prior to appropriation by the local legislative body. Notwithstanding the provisions of this section or any other law to the contrary, in any fiscal year in which state-shared revenues distributed to counties are reduced below the levels distributed to counties in the 2002-2003 fiscal year, any or all of the accumulated fund balance may be used for education purposes without restrictions; provided, however, that for the 2004-2005 fiscal year only, if an LEA submits to the department for approval a budget that contains the use of unrestricted accumulated funds under this subsection (c) and it is subsequently determined that state-shared revenues distributed to counties are equal to or greater than levels distributed to counties in the 2002-2003 fiscal year, the commissioner shall have the authority to approve the unrestricted use of the accumulated funds.”

Obion County School System
THREE PERCENT FUND BALANCE TEST
2011-2012

| | | |
|---|---------------|--------------------|
| 1. Grand Total of Budgeted Expenditures - General Purpose School Fund* | | \$ 27,301,983 |
| 2. Less: Total Estimated Revenue and Other Sources - General Purpose School Fund* | | (26,810,528) |
| 3. SUBTOTAL -- Excess of Grand Total of Budgeted Expenditures Over (Under) Total Estimated Revenue and Other Sources - General Purpose School Fund* | | \$ 491,455 |
| | | CONTINUE |
| 4. Less: Beginning Reserves Budgeted for <u>Recurring Expenditures</u> . | | - |
| 5. TOTAL -- Beginning Fund Balance Budgeted for Any Education Purpose ** | | \$ 491,455 |
| | | CONTINUE |
| <hr/> | | |
| 6. Beginning Undesignated Fund Balance | | \$ 3,479,099 |
| 7. Total Operating Expenditures | \$ 25,980,482 | |
| 8. 3% of Total Operating Expenditures | X 3% | (779,414) |
| 9. Amount of Fund Balance Available to be Budgeted for Any Education Purpose | | \$ 2,699,685 |
| | | TEST IS MET |

CERTIFICATION OF APPROPRIATE LEGISLATIVE BODY
 SCHOOL FUNDS APPROPRIATION RESOLUTION FOR FISCAL YEAR 2011-12

BE IT RESOLVED BY THE County Commission OF Obion County, Tennessee assembled in regular session on the 15th day of August, 2011 that the amounts hereinafter set out are hereby appropriated for the purpose of meeting the expenses of the various school funds of Obion County, Tennessee during the fiscal year beginning July 1, 2011 and ending June 30, 2012, according to the following schedule:

| | <u>General</u> | <u>Central</u> |
|---------------------------------|----------------------|---------------------|
| | <u>Purpose</u> | <u>Cafeteria</u> |
| Regular Instruction Program | \$ 13,280,785 | \$ - |
| Alternative Instruction Program | 90,309 | - |
| Special Education Program | 1,638,409 | - |
| Vocational Education Program | 1,006,260 | - |
| Student Body Education Program | 119,452 | - |
| Adult Education Program | 63,461 | - |
| Attendance | 109,605 | - |
| Health Services | 315,608 | - |
| Other Student Support | 566,898 | - |
| Regular Instruction Program | 1,011,464 | - |
| Alternative Instruction Program | 35,258 | - |
| Special Education Program | 129,226 | - |
| Vocational Education Program | 97,391 | - |
| Adult Education Program | 79,519 | - |
| Board of Education | 450,499 | - |
| Office of the Superintendent | 218,177 | - |
| Office of the Principal | 1,673,602 | - |
| Fiscal Services | 169,922 | - |
| Operation of Plant | 2,444,938 | - |
| Maintenance of Plant | 653,967 | - |
| Transportation | 1,640,119 | - |
| Central and Other | 185,613 | - |
| Food Service | - | 2,142,528 |
| Community Services | 216,500 | - |
| Early Childhood Education | 471,923 | - |
| Regular Capital Outlay | 491,828 | - |
| Education Debt Service | 141,250 | - |
| Other Uses (Transfers) | - | - |
| TOTALS BY FUNDS | <u>\$ 27,301,983</u> | <u>\$ 2,142,528</u> |

FY 2011-2012 BUDGET DOCUMENT

ESTIMATED REVENUE FROM CURRENT SCHOOL TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2011

ASSESSED VALUE OF PROPERTY FOR FY 2011-2012

| | Inside Union City | Outside Union City | Total |
|------------------|-----------------------|-----------------------|-----------------------|
| Real Estate | \$ 164,166,670 | \$ 277,185,415 | \$ 441,352,085 |
| Personalty | 16,029,521 | 19,041,471 | 35,070,992 |
| Public Utilities | 5,954,179 | 39,806,614 | 45,760,793 |
| Total Assessment | <u>\$ 186,150,370</u> | <u>\$ 336,033,500</u> | <u>\$ 522,183,870</u> |

ESTIMATED REVENUE BASED ON PROPERTY ASSESSMENT ABOVE:

| NAME OF FUND | TAX RATE | AMOUNT OF TAX LEVY | ESTIMATED COLLECTION RATE | PERCENT OF TOTAL WFTEADA | ESTIMATED NET COLLECTION |
|------------------------------------|----------|-----------------------|---------------------------------|--------------------------------|--------------------------------|
| General Purpose School Fund | \$1.11 | \$ 5,221,839 | 94.00% | 72.68% | 3,959,923 |
| General Purpose School Fund - FY11 | \$1.18 | \$ 5,211,663 | 94.00% | 72.70% | 4,202,656 |
| General Purpose School Fund - FY10 | \$1.18 | \$ 5,241,957 | 94.00% | 73.65% | 4,282,290 |
| General Purpose School Fund - FY09 | \$1.18 | \$ 5,133,836 | 94.00% | 74.54% | 4,244,639 |

ALLOCATION OF ESTIMATED REVENUE AMONG LOCAL EDUCATION AGENCIES WITHIN THE COUNTY
(GENERAL PURPOSE SCHOOL FUND)

Weighted Full Time Equivalent Average Daily Attendance

Cities and/or Special School Districts Within The County:

| | (1) WFTEADA | (2) PERCENT OF TOTAL WFTEADA |
|--------------------|----------------|---------------------------------------|
| Union City Schools | 1,747 | 27.32% |
| County of Obion | 4,648 | 72.68% |
| TOTAL | <u>6,395</u> | <u>100.00%</u> |

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| FY 2011-2012 BUDGET DOCUMENT General Purpose School Fund (Fund 141) | | FY 2011-2012 BUDGET DOCUMENT Adult Education Budget Breakdown | | |
|--|---|--|--------------|---------------|
| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | State Grant | Local | Total |
| INSTRUCTION - 71000 | | | | |
| ADULT EDUCATION PROGRAM (71600) | | | | |
| 71600 116 | Teachers | 40,988 | 9,108 | 50,096 |
| 71600 201 | Social Security | 1,323 | 295 | 1,618 |
| 71600 204 | State Retirement | 667 | 148 | 815 |
| 71600 206 | Life Insurance | - | - | - |
| 71600 207 | Medical Insurance | - | - | - |
| 71600 210 | Unemployment Compensation | - | 270 | 270 |
| 71600 212 | Employer Medicare | 595 | 132 | 727 |
| 71600 330 | Operating Lease Payments | 1,100 | - | 1,100 |
| 71600 336 | Maintenance & Repair Services - Equipment | - | - | - |
| 71600 399 | Other Contracted Services | - | - | - |
| 71600 429 | Instructional Supplies and Materials | 8,835 | - | 8,835 |
| 71600 449 | Textbooks | - | - | - |
| 71600 499 | Other Supplies & Materials | - | - | - |
| 71600 599 | Other Charges | - | - | - |
| 71600 790 | Other Equipment | - | - | - |
| 71600 | TOTAL ADULT EDUCATION PROGRAM | 53,508 | 9,953 | 63,461 |

| FY 2011-2012 BUDGET DOCUMENT General Purpose School Fund (Fund 141) | | FY 2011-2012 BUDGET DOCUMENT Adult Education Budget Breakdown | | |
|--|---|--|---------------|----------------|
| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | State Grant | Local | Total |
| SUPPORT SERVICES - 72000 | | | | |
| INSTRUCTIONAL STAFF (72200) | | | | |
| ADULT EDUCATION PROGRAM (72260) | | | | |
| 72260 105 | Supervisor/Director | 41,518 | 11,408 | 52,926 |
| 72260 162 | Clerical Personnel | - | - | - |
| 72260 189 | Other Salaries & Wages | - | - | - |
| 72260 201 | Social Security | 2,575 | 707 | 3,282 |
| 72260 204 | State Retirement | 3,757 | 1,034 | 4,791 |
| 72260 206 | Life Insurance | - | 42 | 42 |
| 72260 207 | Medical Insurance | 5,688 | - | 5,688 |
| 72260 210 | Unemployment Compensation | - | 54 | 54 |
| 72260 212 | Employer Medicare | 602 | 166 | 768 |
| 72260 302 | Advertising | 1,250 | - | 1,250 |
| 72260 307 | Communication | 2,000 | - | 2,000 |
| 72260 336 | Maintenance & Repair Services - Equipment | 1,000 | - | 1,000 |
| 72260 349 | Printing, Stationery, and Forms | 750 | - | 750 |
| 72260 355 | Travel | 601 | - | 601 |
| 72260 399 | Other Contracted Services | 500 | - | 500 |
| 72260 499 | Other Supplies & Materials | 500 | - | 500 |
| 72260 524 | In Service/Staff Development | 4,867 | - | 4,867 |
| 72260 599 | Other Charges | 500 | - | 500 |
| 72260 790 | Other Equipment | - | - | - |
| 72260 | TOTAL ADULT EDUCATION PROGRAM | 66,108 | 13,411 | 79,519 |
| | | 119,616 | 23,364 | 142,980 |

| | |
|--|------------|
| 47120 - Adult Education Program | 102,742.00 |
| 47121 - Adult Education Program (carry-over) | 16,874.00 |
| Difference | - |

FY 2011-2012 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Budget FY12 | | |
|----------------------------------|---|-------------------|-----------|------------|
| SUPPORT SERVICES - 72000 | | | | |
| STUDENTS (72100) | | | | |
| HEALTH SERVICES (72120) | | | | |
| COORDINATED SCHOOL HEALTH | | | | |
| | | State | Local | Total |
| | | 81.48% | 18.52% | 100.00% |
| 72120 105 | Supervisor/Director | \$ 48,089 | \$ - | \$ 48,089 |
| 72120 162 | Clerical Personnel | 10,027 | - | 10,027 |
| 72120 189 | Other Salaries & Wages (Registered Dietician) | - | 9,500 | 9,500 |
| 72120 201 | Social Security | 3,606 | - | 3,606 |
| 72120 204 | State Retirement | 3,673 | - | 3,673 |
| 72120 206 | Life Insurance | 126 | - | 126 |
| 72120 207 | Medical Insurance | 5,688 | - | 5,688 |
| 72120 210 | Unemployment Compensation | 119 | - | 119 |
| 72120 212 | Employer Medicare | 848 | - | 848 |
| 72120 307 | Communication | - | 3,700 | 3,700 |
| 72120 320 | Due and Memberships | 400 | - | 400 |
| | CSH | 400 | | |
| 72120 330 | Operating Lease Payments | 2,500 | - | 2,500 |
| | CSH | 2,500 | | |
| 72120 336 | Maintenance & Repair Services - Equipment | - | - | - |
| 72120 340 | Medical and Dental Services | 6,523 | - | 6,523 |
| | CSH Employee Wellness | 3,000 | | |
| | CSH Contracted Medical Services | 3,523 | | |
| 72120 348 | Postal Charges | - | 1,000 | 1,000 |
| 72120 349 | Printing, Stationery, and Forms | 1,500 | 300 | 1,800 |
| | CSH | 1,500 | | |
| 72120 355 | Travel | - | 5,000 | 5,000 |
| 72120 399 | Other Contracted Services | - | - | - |
| 72120 413 | Drugs & Medical Supplies | - | - | - |
| 72120 429 | Instructional Supplies and Materials | 10,901 | 3,230 | 14,131 |
| | CSH | 4,000 | | |
| | Mini-Grants to Individual Schools | 6,901 | | |
| 72120 435 | Office Supplies | 1,000 | - | 1,000 |
| | CSH | 1,000 | | |
| 72120 499 | Other Supplies & Materials | - | - | - |
| 72120 524 | In-Service/Staff Development | 5,000 | - | 5,000 |
| | CSH | 5,000 | | |
| 72120 599 | Other Charges | - | - | - |
| 72120 735 | Health Equipment | - | - | - |
| 72120 | TOTAL HEALTH SERVICES | \$ 100,000 | \$ 22,730 | \$ 122,730 |
| | | | | 122,730 |
| 46591 | Coordinated School Health ARRA Revenue | 100,000 | | \$ - |

For State Budget Document

| | | | |
|---|-------------------|------------------|-------------------|
| Personnel Salaries - Professional Staff | \$ 48,089 | \$ - | \$ 48,089 |
| Personnel Salaries - Support Staff | 10,027 | - | 10,027 |
| Fringe Benefits | 14,060 | - | 14,060 |
| Contractual (Registered Dietician) | 3,523 | 9,500 | 13,023 |
| Telephone/Utilities | - | 3,700 | 3,700 |
| Materials/Supplies | 8,400 | 3,230 | 11,630 |
| Postage & Shipping | - | 1,000 | 1,000 |
| Printing & Publications | 4,000 | 300 | 4,300 |
| Travel | 5,000 | 5,000 | 10,000 |
| Other | 6,901 | - | 6,901 |
| Totals | \$ 100,000 | \$ 22,730 | \$ 122,730 |

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | FY 11-12 | | | | | Total |
|--|---|------------------|------------------|------------------|------------------|------------------|-------------------|
| | | Black Oak | Hillcrest | Lake Road | Ridgemont | South Fulton | |
| OPERATION OF NON-INSTRUCTIONAL SERV (73000) | | | | | | | |
| COMMUNITY SERVICES (73300) | | | | | | | |
| Revenue State | LEAP | 57,000.00 | - | - | 54,000.00 | - | 111,000.00 |
| Revenue Local | ESP/Other | - | 21,750.00 | 24,000.00 | 23,250.00 | 36,000.00 | 105,000.00 |
| Total | | 57,000.00 | 21,750.00 | 24,000.00 | 77,250.00 | 36,000.00 | 216,000.00 |
| 73300 105 | Supervisor/Director | \$ 13,800 | \$ 8,700 | \$ 13,800 | \$ 13,800 | \$ 11,025 | \$ 61,125 |
| 73300 189 | Other Salaries & Wages - Teachers | 26,250 | 7,000 | 5,800 | 33,914 | - | 112,542 |
| | Other Salaries & Wages - Educational Assistants | 5,493 | 3,215 | 988 | 9,100 | 12,032 | |
| | Educational Assistants - Non-Retirement | - | - | - | - | 8,750 | |
| 73300 201 | Social Security | 2,824 | 1,173 | 1,276 | 2,667 | 1,972 | 9,912 |
| 73300 204 | State Retirement | 3,973 | 1,388 | 1,837 | 3,645 | 1,760 | 12,603 |
| 73300 212 | Employer Medicare | 660 | 274 | 299 | 824 | 461 | 2,518 |
| 73300 314 | Contracts with Public Carriers | - | - | - | - | - | - |
| 73300 320 | Dues and Memberships | - | - | - | - | - | - |
| 73300 322 | Evaluation & Testing | - | - | - | - | - | - |
| 73300 348 | Postal Charges | - | - | - | 100 | - | 100 |
| 73300 349 | Printing, Stationery, and Forms | - | - | - | 1,200 | - | 1,200 |
| 73300 355 | Travel | - | - | - | - | - | - |
| 73300 399 | Other Contracted Services | - | - | - | - | - | - |
| 73300 422 | Food Supplies | - | - | - | 3,250 | - | 3,250 |
| 73300 429 | Instructional Supplies & Materials | 1,500 | - | - | 7,000 | - | 8,500 |
| 73300 435 | Office Supplies | - | - | - | 250 | - | 250 |
| 73300 524 | In-Service/Staff Development | 2,500 | - | - | 1,500 | - | 4,000 |
| 73300 599 | Other Charges | - | - | - | - | - | - |
| 73300 | TOTAL COMMUNITY SERVICES | \$ 57,000 | \$ 21,750 | \$ 24,000 | \$ 77,250 | \$ 36,000 | \$ 216,000 |
| | Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | FY 11-12 | | | | | Total | State Budget Line |
|--|--|-------------------|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Black Oak | Hillcrest | Lake Road | Ridgemont | South Fulton | | |
| OPERATION OF NON-INSTRUCTIONAL SERV (73000) | | | | | | | | |
| EARLY CHILDHOOD EDUCATION (73400) | | | | | | | | |
| Revenue State | \$115,842 per Classroom for 2011/2012 @ 81.79% | 94,384.59 | 94,384.59 | 94,384.59 | 94,384.59 | 94,384.58 | 471,922.94 | |
| Local Match | \$115,842 per Classroom for 2011/2012 @ 18.21% | 21,457.41 | 21,457.41 | 21,457.41 | 21,457.41 | 21,457.42 | 107,287.06 | |
| Total | | 115,842.00 | 115,842.00 | 115,842.00 | 115,842.00 | 115,842.00 | 579,210.00 | |
| 73400 105 | Supervisor/Director | \$ 12,902 | \$ - | \$ - | \$ - | \$ - | \$ 12,902 | 1 |
| 73400 116 | Teachers | 36,870 | 34,700 | 45,090 | 37,430 | 43,720 | 197,810 | 1 |
| 73400 163 | Educational Assistants | 15,065 | 15,465 | 13,868 | 14,386 | 14,386 | 73,170 | 1 |
| 73400 195 | Certified Substitute Teachers | 390 | 390 | 390 | 390 | 390 | 1,950 | 1 |
| 73400 198 | Non-certified Substitute Teachers | 390 | 390 | 390 | 390 | 390 | 1,950 | 1 |
| 73400 201 | Social Security | 4,072 | 3,160 | 3,706 | 3,263 | 3,655 | 17,856 | 2 |
| 73400 204 | State Retirement | 5,442 | 4,101 | 4,941 | 4,280 | 4,851 | 23,615 | 2 |
| 73400 206 | Life Insurance | 92 | 84 | 84 | 84 | 84 | 428 | 2 |
| 73400 207 | Medical Insurance | 11,177 | 13,481 | 17,405 | 3,925 | 9,556 | 55,544 | 2 |
| 73400 210 | Unemployment Compensation | 125 | 115 | 115 | 114 | 114 | 583 | 2 |
| 73400 212 | Employer Medicare | 955 | 741 | 869 | 765 | 857 | 4,187 | 2 |
| 73400 302 | Advertising | 254 | 254 | 254 | 254 | 254 | 1,270 | 10 |
| 73400 310 | Contracts W/Other Public Agencies | - | - | - | - | - | - | |
| 73400 311 | Contracts W/Other School Systems | - | - | - | - | - | - | |
| 73400 312 | Contracts W/Private Agencies | - | - | - | - | - | - | |
| 73400 320 | Dues and Memberships | 288 | 374 | 285 | 285 | 285 | 1,517 | 18 |
| 73400 322 | Evaluation and Testing | - | - | - | - | - | - | |
| 73400 336 | Maintenance & Repair Services - Equipment | - | - | - | - | - | - | |
| 73400 348 | Postal Charges | - | - | - | - | - | - | |
| 73400 355 | Travel | - | - | - | - | - | - | 11, 12 |
| 73400 399 | Other Contracted Services | - | - | - | - | - | - | |
| 73400 422 | Food Supplies | 600 | 600 | 600 | 600 | 600 | 3,000 | 5 |
| 73400 429 | Instructional Supplies & Materials | 13,168 | 13,968 | 13,168 | 13,168 | 13,169 | 66,641 | 5 |
| 73400 449 | Textbooks | - | - | - | - | - | - | |
| 73400 499 | Other Supplies & Materials | 100 | 100 | 100 | 100 | 100 | 500 | 5 |
| 73400 524 | In-Service/Staff Development | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 9,000 | 11, 12 |
| 73400 599 | Other Charges | - | - | - | - | - | - | |
| 73400 790 | Other Equipment: | | | | | | | |
| | | - | - | - | - | - | - | 20 |
| Local Match | Occupancy (1,958 sq. ft. @ 2.60) | 5,091 | 5,090 | 5,090 | 5,090 | 5,090 | 25,451 | 8 |
| Local Match | In-Kind Expense (Supplies as necessary) | 2,475 | 2,474 | 2,474 | 2,474 | 2,474 | 12,371 | 5 |
| Local Match | Indirect Cost (14.72%) | 13,893 | 13,893 | 13,893 | 13,893 | 13,893 | 69,465 | 22 |
| 73400 | TOTAL EARLY CHILDHOOD EDUCATION | \$ 125,149 | \$ 111,180 | \$ 124,522 | \$ 102,691 | \$ 115,668 | \$ 579,210 | |
| | Balance | \$ (9,307) | \$ 118 of 141,462 | \$ (8,680) | \$ 13,151 | \$ 174 | \$ 0 | |

Insurance Breakdown
FY12

Budget Amounts

| Type | Cost | 2% Discount | Distribute Service Fee | Net | Account # | Description |
|-----------------------------------|----------------|--------------|---------------------------|----------------|-----------|-----------------------------------|
| Workers' Compensation | 173,701 | 3,474 | - | 170,227 | 72310 513 | Worker's Compensation Insurance |
| Local Service Fee | 20,000 | - | (20,000) | - | | |
| Property & Contents | 105,460 | 2,109 | 11,660 | 115,011 | 72610 502 | Building & Content Insurance |
| Employee Blanket Bond | 1,809 | 36 | 200 | 1,973 | 72310 508 | Premium on Corporate Surety Bonds |
| Auto Liability | 32,561 | 651 | 3,600 | 35,510 | 72710 511 | Vehicle & Equipment Insurance |
| General Liability | 18,089 | 362 | 2,000 | 19,727 | 72310 506 | Liability Insurance |
| Boiler & Machinery | 5,789 | 116 | 640 | 6,313 | 72610 501 | Boiler Insurance |
| School Leaders Errors & Omissions | 5,427 | 109 | 600 | 5,918 | 72310 508 | Premium on Corporate Surety Bonds |
| Student and Athletic Accident | 11,757 | 235 | 1,300 | 12,822 | 72310 506 | Liability Insurance |
| Total | 374,593 | 7,092 | - | 367,501 | | |

5/19/2011 Submission Date

FY 2012 NCLB Budget Spreadsheet- EZ form

Preliminary Enter "Preliminary" or "Final"

The following represents the individual budgets for federal projects administered under the No Child Left Behind Act (NCLB)

LEA Name Obion County

LEA # 660

| NOTE: ENTER LINES 9-12 FIRST AND THEY WILL AUTOMATICALLY POST ON LINES 24-30, THEN ENTER APPROPRIATION AMOUNTS. | Title I-A Subfund: 100 | Title II-A Subfund: 200 | Title III Subfund: 300 | Consolidated Administration Subfund: 010 | NCLB Total Budget (Horizontal totals) |
|--|---------------------------|----------------------------|---------------------------|--|---|
| FY 2012 Allocation Revenue | 567,588.00 | 158,710.80 | 19,181.75 | | 745,480.55 |
| FY 2011 Allocation Revenue (Funds not rec'd from state as of 6-30-11) Consolidated Admin: Money reserved for this purpose last year but not drawn/spent. Will be re-budgeted for this budget period. | 4,038.00 | | 6,000.00 | | 10,038.00 |
| FY2010 Amount Reserved @ 6-30-11 (Cash on hand) | | | | | 0.00 |
| Transfers INTO this project | | | | 35,067.00 | 35,067.00 |
| FY 2012 Total Budgeted | 571,626.00 | 158,710.80 | 25,181.75 | 35,067.00 | 790,585.55 |
| Check: should be zero (revenue minus expenditures) | 0.00 | 0.00 | 0.00 | (35,067.00) | (35,067.00) |
| Check: should be zero (FY2011 total less Est. Rev.) | 0.00 | 0.00 | 0.00 | 35,067.00 | 35,067.00 |

5/19/2011 Submission Date

FY 2012 NCLB Budget Spreadsheet- EZ form

Preliminary Enter "Preliminary" or "Final"

The following represents the individual budgets for federal projects administered under the No Child Left Behind Act (NCLB)

LEA Name Obion County

LEA # 660

| Account Number/ Line Item Number | Line Item Description | Title I (Current \$ and funds not received) | Title II - Part A (Current \$ and funds not received) | Title III (Current \$ and funds not received) | Consolidated Administration | NCLB Total Budget (Current \$ and Carryover \$) |
|-------------------------------------|---|--|--|--|-----------------------------|--|
| Estimated Revenue | | | | | | |
| 34410 | Budget Amount Reserved for Title 1 (Cash on Hand) | 0.00 | | | | 0.00 |
| 34440 | Budget Amount Reserved for Other Federal Projects (Cash on Hand for Title I-D, II-A, II-D, III, IV-A, VI-B, Homeless and Consolidated Administration) | | 0.00 | 0.00 | 0.00 | 0.00 |
| 49800 | Transfer FROM other Federal Projects (Revenue INTO this Title/Project) | 0.00 | 0.00 | | | 0.00 |
| 47141 | Title 1 Grants to LEA's (FY12 Allocation + FY11 Funds NOT rcv'd) | 571,626.00 | | | | 571,626.00 |
| 47146 | Title III-English Language Acquisition Grants (FY12 Allocation + FY11 Funds NOT rcv'd) | | | 25,181.75 | | 25,181.75 |
| 47147 | Title IV-Safe and Drug-Free Schools State Grants (FY11 Funds NOT rcv'd) | | | | | 0.00 |
| 47148 | Title VI-Rural Education (FY12 Allocation + FY11 Funds NOT rcv'd) | | | | | 0.00 |
| 47189 | Title II-A-Teacher Quality [formerly Eisenhower PD Grant] (FY12 Allocation + FY11 Funds NOT rcv'd) | | 158,710.80 | | | 158,710.80 |
| 47590 | Other Federal Grants Through State (FY12 Allocation + FY11 Funds NOT rcv'd for Titles I-D, II-D Formula and Competitive (Regular and Stimulus), Title X-Homeless and Consolidated Admin.) | | | | 0.00 | 0.00 |
| Total Estimated Revenue | | 571,626.00 | 158,710.80 | 25,181.75 | 0.00 | 755,518.55 |

5/19/2011 Submission Date

FY 2012 NCLB Budget Spreadsheet- EZ form

Preliminary Enter "Preliminary" or "Final"

The following represents the individual budgets for federal projects administered under the No Child Left Behind Act (NCLB)

LEA Name Obion County

LEA # 660

| Appropriations | | Title I (Current \$ and funds not received) | Title II - Part A (Current \$ and funds not received) | Title III (Current \$ and funds not received) | Consolidated Administration | NCLB Total Budget (Current \$ and Carryover \$) |
|---|---|--|--|--|--|--|
| Account Number/ Line Item Number | REGULAR INSTRUCTIONAL EDUCATION | | | | | |
| 71100 | Line Item Description | | | | | |
| 71100 / 116 | Teachers | 366,000.00 | 71,000.00 | 0.00 | 0.00 | 437,000.00 |
| 71100 / 117 | Career Ladder Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 127 | Career Ladder Extended Contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 128 | Homebound Teachers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 162 | Clerical Personnel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 163 | Educational Assistants | 32,015.00 | 0.00 | 0.00 | 0.00 | 32,015.00 |
| 71100 / 189 | Other Salaries & Wages | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 195 | Certified Substitute Teachers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 198 | Non-certified Substitute Teachers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 201 | Social Security | 24,610.00 | 4,500.00 | 0.00 | 0.00 | 29,110.00 |
| 71100 / 204 | State Retirement | 35,100.00 | 6,500.00 | 0.00 | 0.00 | 41,600.00 |
| 71100 / 206 | Life Insurance | 465.00 | 84.00 | 0.00 | 0.00 | 549.00 |
| 71100 / 207 | Medical Insurance | 44,360.00 | 23,550.00 | 0.00 | 0.00 | 67,910.00 |
| 71100 / 208 | Dental Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 210 | Unemployment Compensation | 595.00 | 108.00 | 0.00 | 0.00 | 703.00 |
| 71100 / 212 | Employer Medicare | 5,760.00 | 1,100.00 | 0.00 | 0.00 | 6,860.00 |
| 71100 / 299 | Other Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 311 | Contracts with Other School Systems | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 330 | Operating Lease Payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 336 | Maintenance & Repair Services - Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 356 | Tuition | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 369 | Contracts for Substitute Teachers -Certified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 370 | Contracts for Substitute Teachers Non-certified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 399 | Other Contracted Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 429 | Instructional Supplies & Materials | 9,027.00 | 0.00 | 1,586.00 | 0.00 | 10,613.00 |
| 71100 / 449 | Textbooks | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 499 | Other Supplies & Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 535 | Fee Waivers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 599 | Other Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 / 722 | Regular Instruction Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71100 | Subtotal REGULAR INSTRUCTIONAL EDUCATION | 517,932.00 | 106,842.00 | 1,586.00 | 0.00 | 626,360.00 |
| | | Set-asides and Comments: | | Set-asides and Comments: | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

5/19/2011 Submission Date

FY 2012 NCLB Budget Spreadsheet- EZ form

Preliminary Enter "Preliminary" or "Final"

The following represents the individual budgets for federal projects administered under the No Child Left Behind Act (NCLB)

LEA Name Obion County

LEA # 660

| Account Number/ Line Item Number | SUPPORT SERVICES/ OTHER STUDENT SUPPORT | Title I (Current \$ and funds not received) | Title II - Part A (Current \$ and funds not received) | Title III (Current \$ and funds not received) | Consolidated Administration | NCLB Total Budget (Current \$ and Carryover \$) |
|-------------------------------------|--|--|---|--|-----------------------------|--|
| 72130 | Line Item Description | | | | | |
| 72130 / 117 | Career Ladder Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 123 | Guidance Personnel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 124 | Psychological Personnel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 127 | Career Ladder - Extended Contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 130 | Social Workers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 135 | Assessment Personnel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 161 | Secretary(s) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 162 | Clerical Personnel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 164 | Attendants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 170 | School Resource Officer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 189 | Other Salaries & Wages | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 201 | Social Security | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 204 | State Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 206 | Life Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 207 | Medical Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 208 | Dental Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 210 | Unemployment Compensation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 212 | Employer Medicare | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 299 | Other Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 307 | Communication | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 309 | Contracts with Government Agencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 311 | Contracts with Other School Systems | 0.00 | 0.00 | 15,495.75 | 0.00 | 15,495.75 |
| 72130 / 322 | Evaluation & Testing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 330 | Operating Lease Payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 336 | Maintenance & Repair Services - Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 348 | Postal Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 355 | Travel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 399 | Other Contracted Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 499 | Other Supplies & Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 524 | In-Service/Staff Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 / 599 | Other Charges | 8,263.00 | 0.00 | 0.00 | 0.00 | 8,263.00 |
| 72130 / 790 | Other Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72130 | Subtotal OTHER STUDENT SUPPORT | 8,263.00 | 0.00 | 15,495.75 | 0.00 | 23,758.75 |

Set-asides and Comments:

Set-asides and Comments:

72130/599: required 1% set -aside for Parental Involvement

5/19/2011 Submission Date

FY 2012 NCLB Budget Spreadsheet- EZ form

Preliminary Enter "Preliminary" or "Final"

The following represents the individual budgets for federal projects administered under the No Child Left Behind Act (NCLB)

LEA Name **Obion County**

LEA # **660**

| Account Number/ Line Item Number | REGULAR INSTRUCTIONAL PROGRAM SUPPORT SERVICES | Title I (Current \$ and funds not received) | Title II - Part A (Current \$ and funds not received) | Title III (Current \$ and funds not received) | Consolidated Administration | NCLB Total Budget (Current \$ and Carryover \$) |
|-------------------------------------|---|--|--|--|-----------------------------|--|
| 72210 | Line Item Description | | | | | |
| 72210 / 105 | Supervisor/Director | 0.00 | 0.00 | 0.00 | 26,860.00 | 26,860.00 |
| 72210 / 117 | Career Ladder Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 127 | Career Ladder Extended Contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 129 | Librarian(s) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 132 | Material Supervisor(s) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 136 | Audiovisual Personnel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 137 | Education Media Personnel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 138 | Instructional Computer Personnel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 161 | Secretary(s) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 162 | Clerical Personnel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 163 | Educational Assistants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 189 | Other Salaries & Wages | 0.00 | 39,500.00 | 0.00 | 0.00 | 39,500.00 |
| 72210 / 195 | Certified Substitute Teachers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 196 | In-Service Training | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 198 | Non-certified Substitute Teachers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 201 | Social Security | 0.00 | 0.00 | 0.00 | 1,665.00 | 1,665.00 |
| 72210 / 204 | State Retirement | 0.00 | 0.00 | 0.00 | 2,430.00 | 2,430.00 |
| 72210 / 206 | Life Insurance | 0.00 | 0.00 | 0.00 | 15.00 | 15.00 |
| 72210 / 207 | Medical Insurance | 0.00 | 0.00 | 0.00 | 3,487.00 | 3,487.00 |
| 72210 / 208 | Dental Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 210 | Unemployment Compensation | 0.00 | 108.00 | 0.00 | 20.00 | 128.00 |
| 72210 / 212 | Employer Medicare | 0.00 | 600.00 | 0.00 | 390.00 | 990.00 |
| 72210 / 299 | Other Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 307 | Communication | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 308 | Consultants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 330 | Operating Lease Payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 336 | Maintenance & Repair Services - Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 348 | Postal Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 355 | Travel | 0.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 72210 / 369 | Contracts for Substitute Teachers -Certified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 370 | Contracts for Substitute Teachers Non-certified | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 399 | Other Contracted Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 432 | Library Books/Media | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 437 | Periodicals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 499 | Other Supplies & Materials | 0.00 | 1,000.00 | 0.00 | 200.00 | 1,200.00 |
| 72210 / 524 | In Service/Staff Development | 0.00 | 9,535.80 | 8,000.00 | 0.00 | 17,535.80 |
| 72210 / 599 | Other Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 / 790 | Other Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72210 | Subtotal REGULAR INSTRUCTIONAL PROG-SUPPORT SVS | 0.00 | 51,743.80 | 8,000.00 | 35,067.00 | 94,810.80 |

Set-asides and Comments:

Set-asides and Comments:

72210/499: Materials for mentors teacher professional d

72210/189: Salaries for teacher mentors

5/19/2011 Submission Date

FY 2012 NCLB Budget Spreadsheet- EZ form

Preliminary Enter "Preliminary" or "Final"

The following represents the individual budgets for federal projects administered under the No Child Left Behind Act (NCLB)

LEA Name Obion County

LEA # 660

| Account Number/ Line Item Number | SUPPORT SERVICES/ TRANSPORTATION | Title I (Current \$ and funds not received) | Title II - Part A (Current \$ and funds not received) | Title III (Current \$ and funds not received) | Consolidated Administration | NCLB Total Budget (Current \$ and Carryover \$) |
|-------------------------------------|---------------------------------------|--|--|--|-----------------------------|--|
| 72710 | Line Item Description | | | | | |
| 72710 / 105 | Supervisor/Director | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 142 | Mechanic(s) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 146 | Bus Drivers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 162 | Clerical Personnel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 189 | Other Salaries & Wages | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 196 | In-Service Training | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 201 | Social Security | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 204 | State Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 206 | Life Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 207 | Medical Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 208 | Dental Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 210 | Unemployment Compensation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 212 | Employer Medicare | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 299 | Other Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 307 | Communication | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 311 | Contracts with Other School Systems | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 312 | Contracts with Private Agencies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 313 | Contracts with Parents | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 314 | Contracts with Public Carriers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 315 | Contracts with Vehicle Owners | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 329 | Laundry Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 330 | Operating Lease Payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 338 | Maintenance & Repair Service-Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 340 | Medical and Dental Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 348 | Postal Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 351 | Rentals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 355 | Travel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 399 | Other Contracted Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 412 | Diesel Fuel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 418 | Equipment & Machinery Parts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 424 | Garage Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 425 | Gasoline | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 433 | Lubricants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 450 | Tires & Tubes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 453 | Vehicle Parts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 499 | Other Supplies & Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 511 | Vehicle & Equipment Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 524 | In-Service/Staff Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 599 | Other Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 701 | Administration Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 / 729 | Transportation Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 72710 | Subtotal TRANSPORTATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Set-asides and Comments:

Set-asides and Comments:

5/19/2011 Submission Date

FY 2012 NCLB Budget Spreadsheet- EZ form

Preliminary Enter "Preliminary" or "Final"

The following represents the individual budgets for federal projects administered under the No Child Left Behind Act (NCLB)

LEA Name Obion County

LEA # 660

| Account Number/ Line Item Number | OTHER USES/ TRANSFERS OUT AND INDIRECT COST | Title I (Current \$ and funds not received) | Title II - Part A (Current \$ and funds not received) | Title III (Current \$ and funds not received) | Consolidated Administration | NCLB Total Budget (Current \$ and Carryover \$) |
|-------------------------------------|---|--|--|--|-----------------------------|--|
| 99100 | Line Item Description | | | | | |
| 99100 / 504 | Indirect Cost | 10,364.00 | 0.00 | 0.00 | 0.00 | 10,364.00 |
| 99100 / 590 | Cumulative Transfers TO Other Federal Projects (INCLUDING Consolidated Administration) (Expenditure(s) FROM this Title/Project) | 35,067.00 | 125.00 | 100.00 | 0.00 | 35,292.00 |
| 99100 | Subtotal TRANSFERS OUT AND INDIRECT COST | 45,431.00 | 125.00 | 100.00 | 0.00 | 45,656.00 |
| Total Appropriations | | 571,626.00 | 158,710.80 | 25,181.75 | 35,067.00 | 790,585.55 |

Set-asides and Comments:

Set-asides and Comments:

FY 2011-2012 BUDGET DOCUMENT

School Federal Projects Fund - 21st Century Community Learning Grant (Fund 142-430)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | FY 11-12 21st CCLC |
|--|---|-----------------------|
| OPERATION OF NON-INSTRUCTIONAL SERV (73000) | | |
| COMMUNITY SERVICES (73300) | | |
| Revenue Federal | 21st Century Community Learning Centers | \$ 70,000 |
| Total | | \$ 70,000 |
| 73300 105 | Supervisor/Director | \$ - |
| 73300 189 | Other Salaries & Wages - Teachers | 45,094 |
| | Other Salaries & Wages - Educational Assistants | - |
| | Educational Assistants - Non-Retirement | 3,250 |
| 73300 201 | Social Security | 3,253 |
| 73300 204 | State Retirement | 4,081 |
| 73300 212 | Employer Medicare | 701 |
| 73300 314 | Contracts with Public Carriers | - |
| 73300 320 | Dues and Memberships | - |
| 73300 322 | Evaluation & Testing | - |
| 73300 348 | Postal Charges | - |
| 73300 349 | Printing, Stationery, and Forms | - |
| 73300 355 | Travel | - |
| 73300 399 | Other Contracted Services | 2,500 |
| 73300 422 | Food Supplies | - |
| 73300 429 | Instructional Supplies & Materials | 4,500 |
| 73300 435 | Office Supplies | - |
| 73300 524 | In-Service/Staff Development | 5,200 |
| 73300 599 | Other Charges | 1,421 |
| 73300 | TOTAL COMMUNITY SERVICES | \$ 70,000 |

Race To The Top (RTTT) Budget Sheets

District: Obion County (660)

| ACCOUNT # | RTTT REVENUE | TOTAL | 2010 - 2011 | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 |
|-----------|---|-----------|-------------|-------------|-------------|-------------|
| 47311 | Race To The Top (Race To The Top Flow Through Allocation) | \$495,143 | \$192,500 | \$120,000 | \$80,000 | \$102,643 |

| ACCOUNT # | RTTT EXPENDITURES | TOTAL | 2010 - 2011 | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 |
|----------------------------|---------------------------------|------------------|------------------|------------------|-----------------|------------------|
| Instruction | | | | | | |
| 71100 | Regular Instruction Program | \$383,272 | \$164,061 | \$88,297 | \$58,123 | \$72,791 |
| 71150 | Alternative Instruction Program | \$0 | 0 | 0 | 0 | 0 |
| 71200 | Special Education Program | \$0 | 0 | 0 | 0 | 0 |
| 71300 | Vocational Education Program | \$0 | 0 | 0 | 0 | 0 |
| Support Services | | | | | | |
| 72110 | Attendance | \$0 | 0 | 0 | 0 | 0 |
| 72120 | Health Services | \$0 | 0 | 0 | 0 | 0 |
| 72130 | Other Student Support | \$0 | 0 | 0 | 0 | 0 |
| 72210 | Regular Instruction Program | \$103,594 | 26,640 | 30,940 | 19,374 | 26,640 |
| 72215 | Alternative Instruction Program | \$0 | 0 | 0 | 0 | 0 |
| 72220 | Special Education Program | \$0 | 0 | 0 | 0 | 0 |
| 72230 | Vocational Education Program | \$0 | 0 | 0 | 0 | 0 |
| 72410 | Office of Principal | \$0 | 0 | 0 | 0 | 0 |
| 72710 | Transportation | \$0 | 0 | 0 | 0 | 0 |
| 99100 | Transfers Out | \$8,277 | 1,799 | 763 | 2,503 | 3,212 |
| TOTAL EXPENDITURES* | | \$495,143 | \$192,500 | \$120,000 | \$80,000 | \$102,643 |

*MUST BE EQUAL TO THE RACE TO THE TOP FLOW THROUGH ALLOCATION

| ACCOUNT # | RTTT EXPENDITURES | TOTAL | 2010 - 2011 | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 |
|-----------|---|-----------|-------------|-------------|-------------|-------------|
| | INSTRUCTION - 71000 | | | | | |
| | REGULAR INSTRUCTION PROGRAM (71100) | | | | | |
| 71100 116 | Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 128 | Homebound Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 162 | Clerical Personnel | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 163 | Educational Assistants | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 189 | Other Salaries & Wages | \$99,609 | \$24,902 | \$0 | \$49,805 | \$24,902 |
| 71100 195 | Certified Substitute Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 198 | Non-certified Substitute Teachers | \$10,000 | \$0 | \$10,000 | \$0 | \$0 |
| 71100 201 | Social Security | \$6,796 | \$1,544 | \$620 | \$3,088 | \$1,544 |
| 71100 204 | State Retirement | \$9,016 | \$2,254 | \$0 | \$4,508 | \$2,254 |
| 71100 206 | Life Insurance | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 207 | Medical Insurance | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 208 | Dental Insurance | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 210 | Unemployment Compensation | \$60 | \$0 | \$60 | \$0 | \$0 |
| 71100 212 | Employer Medicare | \$1,589 | \$361 | \$145 | \$722 | \$361 |
| 71100 299 | Other Fringe Benefits | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 311 | Contracts with Other School Systems | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 330 | Operating Lease Payments | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 336 | Maintenance & Repair Services - Equipment | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 356 | Tuition | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 369 | Contracts for Substitute Teachers -Certified | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 370 | Contracts for Substitute Teachers Non-certified | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 399 | Other Contracted Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 429 | Instructional Supplies & Materials | \$43,730 | \$0 | \$0 | \$0 | \$43,730 |
| 71100 449 | Textbooks | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 499 | Other Supplies & Materials | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 535 | Fee Waivers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 599 | Other Charges | \$0 | \$0 | \$0 | \$0 | \$0 |
| 71100 722 | Regular Instruction Equipment | \$212,472 | \$135,000 | \$77,472 | \$0 | \$0 |
| 71100 | TOTAL REGULAR INSTRUCTION PROGRAM | \$383,272 | \$164,061 | \$88,297 | \$58,123 | \$72,791 |

| ACCOUNT # | RTTT EXPENDITURES | TOTAL | 2010 - 2011 | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 |
|-----------|---|-----------|-------------|-------------|-------------|-------------|
| | SUPPORT SERVICES - 72000 | | | | | |
| | INSTRUCTIONAL STAFF (72200) | | | | | |
| | REGULAR INSTRUCTION PROGRAM (72210) | | | | | |
| 72210 105 | Supervisor/Director | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 129 | Librarian(s) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 132 | Material Supervisor(s) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 136 | Audiovisual Personnel | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 137 | Education Media Personnel | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 138 | Instructional Computer Personnel | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 161 | Secretary(s) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 162 | Clerical Personnel | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 163 | Educational Assistants | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 189 | Other Salaries & Wages | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 195 | Certified Substitute Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 196 | In-Service Training | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 198 | Non-certified Substitute Teachers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 201 | Social Security | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 204 | State Retirement | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 206 | Life Insurance | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 207 | Medical Insurance | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 208 | Dental Insurance | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 210 | Unemployment Compensation | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 212 | Employer Medicare | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 299 | Other Fringe Benefits | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 307 | Communication | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 308 | Consultants | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 330 | Operating Lease Payments | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 336 | Maintenance & Repair Services - Equipment | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 348 | Postal Charges | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 355 | Travel | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 369 | Contracts for Substitute Teachers -Certified | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 370 | Contracts for Substitute Teachers Non-certified | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 399 | Other Contracted Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 432 | Library Books/Media | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 437 | Periodicals | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 499 | Other Supplies & Materials | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 524 | In Service/Staff Development | \$103,594 | \$26,640 | \$30,940 | \$19,374 | \$26,640 |
| 72210 599 | Other Charges | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 790 | Other Equipment | \$0 | \$0 | \$0 | \$0 | \$0 |
| 72210 | TOTAL REGULAR INSTRUCTION PROGRAM | \$103,594 | \$26,640 | \$30,940 | \$19,374 | \$26,640 |

| ACCOUNT # | RTTT EXPENDITURES | TOTAL | 2010 - 2011 | 2011 - 2012 | 2012 - 2013 | 2013 - 2014 |
|-----------|---------------------------------|-----------|-------------|-------------|-------------|-------------|
| 99100 504 | Indirect Cost | \$8,277 | \$1,799 | \$763 | \$2,503 | \$3,212 |
| | GRAND TOTAL EXPENDITURES | \$495,143 | \$192,500 | \$120,000 | \$80,000 | \$102,643 |

**PERKINS IV BUDGET SUMMARY
2011-12**

20% Cap CTSO Travel
5% Cap CTE Director/Admin
5% Minimum PD Activities

SCHOOL SYSTEM OBION COUNTY

(name)

SCHOOL SYSTEM NUMBER 660

| | |
|---------------------|----------------------------|
| FEDERAL DESCRIPTION | PROGRAM IMPROVEMENT |
| FEDERAL ALLOCATION | \$44,572.00 |
| STATE REVENUE CODE | 47131 |
| FUND | 142 |

| ACCOUNT NUMBER | EXPENDITURE NAME OF ACCOUNT | FEDERAL ALLOCATION |
|--------------------|--|--------------------|
| 71300 | TEACHERS (INSTRUCTION) | |
| 71300 116 | TEACHER SALARIES | \$0.00 |
| 71300 162 | CLERICAL PERSONNEL | \$0.00 |
| 71300 163 | EDUCATIONAL ASSISTANT SALARIES | \$0.00 |
| 71300 189 | OTHER SALARIES AND WAGES | \$0.00 |
| 71300 201 | SOCIAL SECURITY | \$0.00 |
| 71300 204 | STATE RETIREMENT | \$0.00 |
| 71300 206 | LIFE INSURANCE | \$0.00 |
| 71300 207 | MEDICAL INSURANCE | \$0.00 |
| 71300 208 | DENTAL INSURANCE | \$0.00 |
| 71300 210 | UNEMPLOYMENT COMPENSATION | \$0.00 |
| 71300 212 | EMPLOYER MEDICARE | \$0.00 |
| 71300 299 | OTHER FRINGE BENEFITS | \$0.00 |
| 71300 311 | CONTRACTS W/OTHER SCHOOLS SYSTEMS | \$0.00 |
| 71300 399 | OTHER CONTRACTED SERVICES | \$0.00 |
| 71300 429 | INSTRUCTIONAL SUPPLIES & MATERIALS (nonconsumable) | \$0.00 |
| 71300 448 | T & I CONSTRUCTION MATERIALS (nonconsumable) | \$0.00 |
| 71300 499 | OTHER SUPPLIES & MATERIALS (nonconsumable) | \$0.00 |
| 71300 599 | OTHER CHARGES | \$0.00 |
| 71300 730 | CAREER AND TECHNICAL INSTRUCTION EQUIPMENT | \$31,105.00 |
| Total 71300 | | \$31,105.00 |

**PERKINS IV BUDGET SUMMARY
2011-2012**

SCHOOL SYSTEM OBION COUNTY

(name)

SCHOOL SYSTEM NUMBER 660

| ACCOUNT NUMBER | EXPENDITURE NAME OF ACCOUNT | FEDERAL ALLOCATION | |
|---------------------------------------|---|--------------------|---------------------|
| 72130 | OTHER STUDENT SUPPORT | | |
| 72130 123 | GUIDANCE PERSONNEL | \$0.00 | |
| 72130 146 | BUS DRIVERS (field trips post secondary transition) | \$0.00 | |
| 72130 201 | SOCIAL SECURITY | \$62.00 | |
| 72130 204 | STATE RETIREMENT | \$90.50 | |
| 72130 206 | LIFE INSURANCE | \$0.00 | |
| 72130 207 | MEDICAL INSURANCE | \$0.00 | |
| 72130 208 | DENTAL INSURANCE | \$0.00 | |
| 72130 210 | UNEMPLOYMENT COMPENSATION | \$0.00 | |
| 72130 212 | EMPLOYER MEDICARE | \$14.50 | |
| 72130 299 | OTHER FRINGE BENEFITS | \$0.00 | |
| 72130 399 | OTHER CONTRACTED SERVICES | \$0.00 | |
| 72130 599 | OTHER CHARGES | \$0.00 | |
| CTSO | | | |
| 72130 146 | BUS DRIVERS (CTSO TRANSPORTATION) | \$1,000.00 | |
| 72130 355 S | TRAVEL (STUDENT CTSO) | \$5,400.00 | |
| 72130 355 C | TEACHER (CTSO TRAVEL) | \$2,500.00 | |
| 72130 399 | OTHER CONTRACTED SERVICES (CTSO BUS CHARTER) | \$0.00 | CTSO TRAVEL 20% cap |
| TOTAL CTSO TRAVEL | | \$8,900.00 | \$8,914.40 |
| PROFESSIONAL DEVELOPMENT | | | |
| 72130 189 | OTHER PD SALARIES (STIPENDS) | \$0.00 | |
| 72130 | BENEFITS | \$0.00 | |
| 72130 355PD | TEACHER (PD TRAVEL) | \$2,200.00 | |
| 72130 399 | OTHER CONTRACTED SERVICES (OUTSIDE PRESENTERS' PD) | \$0.00 | PROFESSIONAL |
| 72130 524 | PD MATERIALS, FACILITY RENTAL AND SUPPLIES | \$0.00 | DEVELOPMENT 5% |
| TOTAL PROFESSIONAL DEVELOPMENT | | \$2,200.00 | \$2,228.60 |
| TOTAL 72130 | | \$11,267.00 | |

**PERKINS IV BUDGET SUMMARY
2011-2012**

SCHOOL SYSTEM OBION COUNTY

(name)

SCHOOL SYSTEM NUMBER 660

| ACCOUNT NUMBER | EXPENDITURE NAME OF ACCOUNT | FEDERAL ALLOCATION | |
|--------------------------------------|--|--------------------|--------------------|
| 72230 | CTE ADMINISTRATION | | |
| 72230 105 | CTE DIRECTOR SALARY | \$0.00 | |
| 72230 162 | CLERICAL PERSONNEL (For Directors benefit) | \$0.00 | |
| 72230 201 | SOCIAL SECURITY | \$0.00 | |
| 72230 204 | STATE RETIREMENT | \$0.00 | |
| 72230 206 | LIFE INSURANCE | \$0.00 | |
| 72230 207 | MEDICAL INSURANCE | \$0.00 | |
| 72230 208 | DENTAL INSURANCE | \$0.00 | |
| 72230 210 | UNEMPLOYMENT COMPENSATION | \$0.00 | |
| 72230 212 | EMPLOYER MEDICARE | \$0.00 | |
| 72230 299 | OTHER BENEFITS | \$0.00 | |
| 72230 355 | CTE DIRECTOR TRAVEL | \$1,700.00 | |
| 72230 499 | OTHER SUPPLIES AND EQUIPMENT | \$0.00 | |
| 72230 524 | CTE DIRECTOR INSERVICE/PD | \$210.00 | |
| 72230 599 | OTHER CHARGES | \$0.00 | |
| 72230 790 | OTHER EQUIPMENT | \$0.00 | |
| 99100 590 | TRANSFERS TO OTHER FUNDS (INDIRECT COST) | \$0.00 | |
| TOTAL ADMINISTRATIVE (5% CAP) | | \$2,200.00 | \$2,228.60 |
| TOTAL FEDERAL ALLOCATION | | \$44,572.00 | \$44,572.00 |

SIGNATURE OF CAREER TECHNICAL DIRECTOR

DATE _____

SIGNATURE OF DIRECTOR OF SCHOOLS OR
AUTHORIZED REPRESENTATIVE

DATE _____

FY 2011-2012 BUDGET DOCUMENT
School Federal Projects Fund - Carl Perkins IV Reserve Grant (Fund 142-801)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Budget FY12 |
|---|---|------------------|
| INSTRUCTION - 71000 | | |
| VOCATIONAL EDUCATION PROGRAM (71300) | | |
| 71300 116 | Teachers | \$ 16,348 |
| 71300 195 | Certified Substitute Teachers | 500 |
| | Estimated Salaries | 500 |
| | Social Security | 31 |
| | Unemployment Compensation (.6%) | 3 |
| | Medicare | 7 |
| 71300 198 | Non-certified Substitute Teachers | 500 |
| | Estimated Salaries | 500 |
| | Social Security | 31 |
| | Unemployment Compensation (.6%) | 3 |
| | Medicare | 7 |
| 71300 201 | Social Security | 1,077 |
| 71300 204 | State Retirement | - |
| 71300 206 | Life Insurance | 42 |
| 71300 207 | Medical Insurance | - |
| 71300 210 | Unemployment Compensation | 60 |
| 71300 212 | Employer Medicare | 252 |
| 71300 336 | Maintenance & Repair Services - Equipment | - |
| 71300 349 | Printing, Stationery, and Forms | - |
| 71300 399 | Other Contracted Services | - |
| 71300 429 | Instructional Supplies & Materials | 6,500 |
| 71300 449 | Textbooks | - |
| 71300 599 | Other Charges | - |
| 71300 730 | Vocational Instruction Equipment | 32,500 |
| 71300 | TOTAL VOCATIONAL EDUCATION PROGRAM | \$ 57,779 |

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Budget FY12 |
|---|---|-----------------|
| SUPPORT SERVICES - 72000 | | |
| INSTRUCTIONAL STAFF (72200) | | |
| VOCATIONAL EDUCATION PROGRAM (72230) | | |
| 72230 105 | Supervisor/Director | \$ - |
| 72230 117 | Career Ladder Program | - |
| 72230 161 | Secretary(ies) | - |
| 72230 189 | Other Salaries & Wages | - |
| 72230 201 | Social Security | - |
| 72230 204 | State Retirement | - |
| 72230 206 | Life Insurance | - |
| 72230 207 | Medical Insurance | - |
| 72230 210 | Unemployment Compensation | - |
| 72230 212 | Employer Medicare | - |
| 72230 308 | Consultants | - |
| 72230 336 | Maintenance & Repair Services - Equipment | - |
| 72230 348 | Postal Charges | - |
| 72230 355 | Travel | - |
| 72230 399 | Other Contracted Services | - |
| 72230 499 | Other Supplies & Materials | - |
| 72230 524 | In Service/Staff Development | 2,221 |
| 72230 599 | Other Charges | - |
| 72230 790 | Other Equipment | - |
| 72230 | TOTAL VOCATIONAL EDUCATION PROGRAM | \$ 2,221 |

47131 Vocational Education - Basic Grants to States

60,000

C. FINANCIAL INFORMATION

Regular Allocation

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 | GENERAL PURPOSE FUND | *FTE Positions | PRE-SCHOOL GRANT | *FTE Positions |
|--------------|-------|---|----------------------|-----------------|----------------|-----------------|----------------------|-----------------|------------------|-----------------|
| 116 | | Teachers | 930,784 | 22.00 | - | - | 50,435 | 1.00 | - | - |
| 117 | | Career Ladder Program | 12,000 | XXXXXXXX | XXXXXXXX | XXXXXXXX | 1,000 | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 127 | | Career Ladder Extended Contracts | - | XXXXXXXX | XXXXXXXX | XXXXXXXX | - | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 128 | | Homebound Teachers | 30,000 | - | - | - | - | - | - | - |
| 162 | | Clerical Personnel | - | - | - | - | - | - | - | - |
| 163 | | Educational Assistants | 82,672 | 5.50 | 353,358 | 25.00 | - | - | 29,743 | 2.00 |
| 171 | | Speech Pathologist | 126,940 | 3.00 | - | - | - | - | - | - |
| 189 | | Other Salaries & Wages | - | - | - | - | - | - | - | - |
| 195 | | Certified Substitute Teachers | 7,500 | - | - | - | - | - | - | - |
| 198 | | Non-Certified Substitute Teachers | 17,500 | - | - | - | - | - | - | - |
| 201 | | Social Security | 74,893 | XXXXXXXX | 21,930 | XXXXXXXX | 3,190 | XXXXXXXX | 1,847 | XXXXXXXX |
| 204 | | State Retirement | 104,704 | XXXXXXXX | 22,397 | XXXXXXXX | 4,656 | XXXXXXXX | 1,845 | XXXXXXXX |
| 206 | | Life Insurance | 1,344 | XXXXXXXX | 1,051 | XXXXXXXX | 42 | XXXXXXXX | 84 | XXXXXXXX |
| 207 | | Medical Insurance | 160,288 | XXXXXXXX | 39,250 | XXXXXXXX | 9,556 | XXXXXXXX | - | XXXXXXXX |
| 208 | | Dental Insurance | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 210 | | Unemployment Compensation | 1,814 | XXXXXXXX | 1,350 | XXXXXXXX | 54 | XXXXXXXX | 112 | XXXXXXXX |
| 212 | | Employer Medicare | 17,540 | XXXXXXXX | 5,150 | XXXXXXXX | 747 | XXXXXXXX | 434 | XXXXXXXX |
| 299 | | Other Fringe Benefits | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 310 | | Contracts With Other Public Agencies | - | XXXXXXXX | 55,000 | XXXXXXXX | - | XXXXXXXX | 1,000 | XXXXXXXX |
| 311 | | Contracts With Other School Systems | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 312 | | Contracts With Private Agencies | - | XXXXXXXX | 31,000 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 322 | | Evaluation & Testing | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 330 | | Operating Lease Payments | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 336 | | Maintenance And Repair Services - Equipment | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 356 | | Tuition | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 369 | | Contracts for Substitute Teachers - Certified | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 370 | | Contracts for Substitute Teachers - Non-Certified | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 399 | | Other Contracted Services | 250 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 429 | | Instructional Supplies & Materials | - | XXXXXXXX | 10,605 | XXXXXXXX | - | XXXXXXXX | 1,483 | XXXXXXXX |
| 449 | | Textbooks | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 499 | | Other Supplies & Materials | 250 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 535 | | Fee Waivers | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 599 | | Other Charges (Specify) | 250 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 725 | | Special Education Equipment | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 71200 | | TOTAL EXPENDITURES | 1,568,729 | XXXXXXXX | 541,091 | XXXXXXXX | 69,680 | XXXXXXXX | 36,548 | XXXXXXXX |

C. FINANCIAL INFORMATION (Continued)

Regular Allocation

2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | GENERAL PURPOSE FUND | *FTE Positions | PRESCHOOL GRANT | *FTE Positions |
|--------------|--|----------------------|----------------|-------------|----------------|----------------------|----------------|-----------------|----------------|
| 72120 | SUPPORT SERVICES (72000) STUDENTS (72100) | | | | | | | | |
| | HEALTH SERVICES (72120) | | | | | | | | |
| 131 | Medical Personnel | - | - | 14,812 | 0.50 | - | - | - | - |
| 189 | Other Salaries & Wages | - | - | - | - | - | - | - | - |
| 201 | Social Security | - | XXXXXXXX | 919 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 204 | State Retirement | - | XXXXXXXX | 939 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 206 | Life Insurance | - | XXXXXXXX | 21 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 207 | Medical Insurance | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 208 | Dental Insurance | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 210 | Unemployment Compensation | - | XXXXXXXX | 27 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 212 | Employer Medicare | - | XXXXXXXX | 216 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 299 | Other Fringe Benefits | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 307 | Communication | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 330 | Operating Lease Payments | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 336 | Maintenance & Repair Services-Equipment | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 348 | Postal Charges | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 355 | Travel | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 399 | Other Contracted Services | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 413 | Drugs & Medical Supplies | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 499 | Other Supplies & Materials | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 524 | In-Service/Staff Development | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 599 | Other Charges (Specify) | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 735 | Health Equipment | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72120 | TOTAL EXPENDITURES | - | XXXXXXXX | 16,934 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |

C. FINANCIAL INFORMATION (Continued)

Regular Allocation

2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | GENERAL PURPOSE | *FTE Positions | PRESCHOOL GRANT | *FTE Positions |
|--------------|--|----------------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 72220 | SUPPORT SERVICES (72000) | | | | | | | | |
| | INSTRUCTIONAL STAFF (72200) | | | | | | | | |
| | SPECIAL EDUCATION PROGRAM STAFF (72220) | | | | | | | | |
| 105 | Supervisor/Director | 72,111 | 1.00 | - | - | - | - | - | - |
| 117 | Career Ladder Program | 1,000 | XXXXXXXX | XXXXXXXX | XXXXXXXX | - | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 124 | Psychological Personnel | - | - | - | - | - | - | - | - |
| 127 | Career Ladder Extended Contracts | - | XXXXXXXX | XXXXXXXX | XXXXXXXX | - | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 135 | Assessment Personnel | - | - | 45,090 | 1.00 | - | - | - | - |
| 161 | Secretary(s) | - | - | 26,501 | 1.00 | - | - | - | - |
| 162 | Clerical Personnel | - | - | - | - | - | - | - | - |
| 171 | Speech Pathologist (Supervisory) | - | - | - | - | - | - | - | - |
| 189 | Other Salaries & Wages | - | - | - | - | - | - | - | - |
| 196 | In-Service Training | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 201 | Social Security | 4,534 | XXXXXXXX | 4,441 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 204 | State Retirement | 6,618 | XXXXXXXX | 5,761 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 206 | Life Insurance | 42 | XXXXXXXX | 84 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 207 | Medical Insurance | 9,556 | XXXXXXXX | 9,556 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 208 | Dental Insurance | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 210 | Unemployment Compensation | 54 | XXXXXXXX | 108 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 212 | Employer Medicare | 1,061 | XXXXXXXX | 1,040 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 299 | Other Fringe Benefits | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 307 | Communication | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 308 | Consultants | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 330 | Operating Lease Payments | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 336 | Maintenance & Repair Services -Equipment | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 348 | Postal Charges | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 355 | Travel | 32,500 | XXXXXXXX | 2,000 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 399 | Other Contracted Services | 250 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 499 | Other Supplies & Materials | 250 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 524 | In-Service/Staff Development | 1,000 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 599 | Other Charges (Specify) | 250 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 790 | Other Equipment | | XXXXXXXX | - | XXXXXXXX | | XXXXXXXX | - | XXXXXXXX |
| 72220 | TOTAL EXPENDITURES | 129,226 | XXXXXXXX | 94,581 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |

C. FINANCIAL INFORMATION (Continued)

Regular Allocation

2. Estimated Expenditures
Education for Students with Disabilities

| ACCOUNT NO. | EXPENDITURES | GENERAL PURPOSE FUND | *FTE Positions | IDEA PART B | *FTE Positions | GENERAL PURPOSE | *FTE Positions | PRE-SCHOOL GRANT | *FTE Positions |
|--------------|---|----------------------|-----------------|---------------|-----------------|-----------------|-----------------|------------------|-----------------|
| 72710 | SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710) | | | | | | | | |
| 72710 105 | Supervisor/Director | - | - | - | - | - | - | - | - |
| 72710 142 | Mechanic(s) | - | XXXXXXXX | XXXXXXXX | XXXXXXXX | - | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 72710 146 | Bus Drivers | 14,591 | 1.00 | 40,742 | 3.00 | - | - | - | - |
| 72710 162 | Clerical Personnel | - | XXXXXXXX | XXXXXXXX | XXXXXXXX | - | XXXXXXXX | XXXXXXXX | XXXXXXXX |
| 72710 189 | Other Salaries & Wages | - | - | - | XXXXXXXX | - | - | - | XXXXXXXX |
| 72710 201 | Social Security | 906 | - | 2,528 | XXXXXXXX | - | - | - | XXXXXXXX |
| 72710 204 | State Retirement | 925 | - | 2,581 | XXXXXXXX | - | - | - | XXXXXXXX |
| 72710 206 | Life Insurance | 42 | - | 126 | XXXXXXXX | - | - | - | XXXXXXXX |
| 72710 207 | Medical Insurance | - | - | - | XXXXXXXX | - | - | - | XXXXXXXX |
| 72710 208 | Dental Insurance | - | - | - | XXXXXXXX | - | - | - | XXXXXXXX |
| 72710 210 | Unemployment Compensation | 54 | XXXXXXXX | 162 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 212 | Employer Medicare | 213 | XXXXXXXX | 594 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 307 | Communication | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 312 | Contracts with Private Agencies | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 329 | Laundry Service | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 338 | Maintenance & Repair Service-Vehicles | - | XXXXXXXX | 1,000 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 340 | Medical and Dental Services | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 351 | Rentals | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 355 | Travel | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 399 | Other Contracted Services | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 412 | Diesel Fuel | - | XXXXXXXX | 5,000 | XXXXXXXX | - | XXXXXXXX | 2,500 | XXXXXXXX |
| 72710 418 | Equipment & Machinery Parts | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 424 | Garage Supplies | - | XXXXXXXX | 1,000 | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 425 | Gasoline | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 499 | Other Supplies & Materials | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 511 | Vehicle & Equipment Insurance | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 524 | In-Service/Staff Development | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 599 | Other Charges | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 701 | Administration Equipment | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 729 | Transportation Equipment | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX | - | XXXXXXXX |
| 72710 | TOTAL TRANSPORTATION | 16,731 | XXXXXXXX | 53,733 | XXXXXXXX | - | XXXXXXXX | 2,500 | XXXXXXXX |

| | | | | |
|---------------------------------|------------------|----------------|---------------|---------------|
| Grand Total Expenditures | 1,714,686 | 706,339 | 69,680 | 39,048 |
|---------------------------------|------------------|----------------|---------------|---------------|

| | | | | |
|-------------------------|--------|------------|--|-----------|
| Total Allocation | | 846,443.00 | | 39,774.00 |
| Indirect Costs | 1.86% | 13,138.00 | | 726.00 |
| Permissive Use of Funds | 15.00% | 126,966.00 | | - |
| Balance | | - | | - |

FY 2011-2012 BUDGET DOCUMENT
Central Cafeteria Fund (Fund 143)

| ACCOUNT NO. | ESTIMATED REVENUES | Actual FY10 | Estimated FY11 | Budget FY12 |
|--------------------|---|---------------------|-----------------------|---------------------|
| 43000 | Charges for Current Services | | | |
| 43500 | Education Charges | | | |
| 43521 | Lunch Payments - Children | \$ 388,396 | \$ 382,017 | \$ 391,700 |
| 43522 | Lunch Payments - Adults | 87,552 | 92,762 | 96,400 |
| 43523 | Income from Breakfast | 86,427 | - | - |
| 43524 | Special Milk Sales | - | - | - |
| 43525 | Ala Carte Sales | 239,174 | 175,608 | 179,800 |
| 43570 | Receipts from Individual Schools | 9,740 | 9,170 | 10,000 |
| 43990 | Other Charges for Services | - | - | - |
| 43000 | Total Charges for Current Services | \$ 811,289 | \$ 659,557 | \$ 677,900 |
| 44000 | Other Local Revenues | | | |
| 44100 | Recurring Items | | | |
| 44110 | Investment Income | \$ 2,738 | \$ 4,855 | \$ 5,000 |
| 44130 | Sale of Materials & Supplies | - | - | - |
| 44160 | Retirees' Insurance Payments | - | - | - |
| 44170 | Miscellaneous Refunds | 226 | 225 | - |
| 44500 | Nonrecurring Items | | | |
| 44530 | Sale of Equipment | - | - | - |
| 44560 | Damages Recovered from Individuals | - | - | - |
| 44990 | Other Local Revenue | - | - | - |
| 44000 | Total Other Local Revenues | \$ 2,964 | \$ 5,080 | \$ 5,000 |
| 46000 | State of Tennessee | | | |
| 46500 | State Education Funds | | | |
| 46520 | School Food Service | \$ 21,562 | \$ 21,333 | \$ 22,000 |
| 46500 | Total State Education Funds | \$ 21,562 | \$ 21,333 | \$ 22,000 |
| 47000 | Federal Government | | | |
| 47100 | Federal through State | | | |
| 47111 | USDA School Lunch Program | \$ 848,961 | \$ 847,262 | \$ 879,600 |
| 47113 | Breakfast | 338,121 | 459,618 | 477,800 |
| 47114 | USDA - Other | 23,448 | 22,397 | 23,000 |
| 47115 | USDA Food Service Equipment Grant | 8,450 | - | 5,000 |
| 47590 | Other Federal Through State | - | - | 2,000 |
| 47100 | Total Federal Through State | \$ 1,218,980 | \$ 1,329,277 | \$ 1,387,400 |
| 140000 | TOTAL ESTIMATED REVENUES | \$ 2,054,795 | \$ 2,015,247 | \$ 2,092,300 |

FY 2011-2012 BUDGET DOCUMENT
Central Cafeteria Fund (Fund 143)

| ACCOUNT NO. | EXPENDITURES (APPROPRIATIONS) | Actual FY10 | Estimated FY11 | Budget FY12 |
|--|--|---------------------|-----------------------|---------------------|
| OPERATION OF NON-INSTRUCTIONAL SERV. (73000) | | | | |
| FOOD SERVICE (73100) | | | | |
| 143 73100 105 | Supervisor/Director | \$ 45,944 | \$ 50,200 | \$ 51,501 |
| 143 73100 119 | Accountants/Bookkeepers | 28,000 | 14,600 | 14,791 |
| 143 73100 162 | Clerical Personnel | - | 15,400 | 15,504 |
| 143 73100 165 | Cafeteria Personnel | 691,001 | 701,784 | 726,530 |
| 143 73100 167 | Maintenance Personnel | - | 16,488 | 17,273 |
| 143 73100 189 | Other Salaries & Wages | - | - | - |
| 143 73100 196 | In-Service Training | - | - | - |
| 143 73100 201 | Social Security | 46,078 | 48,255 | 51,240 |
| 143 73100 204 | State Retirement | 34,329 | 47,018 | 53,097 |
| 143 73100 206 | Life Insurance | 1,751 | 1,819 | 2,226 |
| 143 73100 207 | Medical Insurance | 21,045 | 23,009 | 27,219 |
| 143 73100 210 | Unemployment Compensation | 1,827 | 2,542 | 2,921 |
| 143 73100 212 | Employer Medicare | 10,776 | 11,285 | 12,026 |
| 143 73100 302 | Advertising | - | 105 | 250 |
| 143 73100 305 | Audit Services | - | 3,000 | 3,500 |
| 143 73100 307 | Communication | 2,653 | 3,165 | 3,500 |
| 143 73100 320 | Dues and Memberships | - | 445 | 600 |
| 143 73100 330 | Operating Lease Payments | - | - | - |
| 143 73100 334 | Maintenance Agreements | - | 4,079 | 4,250 |
| 143 73100 336 | Maintenance & Repair Service Equipment | 18,926 | 25,990 | 29,700 |
| 143 73100 347 | Pest Control | - | 1,834 | 2,200 |
| 143 73100 348 | Postal Charges | - | 335 | 500 |
| 143 73100 354 | Transportation - Other Than Students | 9,674 | 16,943 | 17,000 |
| 143 73100 355 | Travel | - | 26 | 200 |
| 143 73100 359 | Disposal Fees | - | 29,836 | 31,000 |
| 143 73100 361 | Permits | - | 560 | 1,000 |
| 143 73100 399 | Other Contracted Services | 46,387 | - | 1,000 |
| 143 73100 410 | Custodial Supplies | - | 18,372 | 21,000 |
| 143 73100 421 | Food Preparation Supplies | 61,682 | 67,004 | 74,500 |
| 143 73100 422 | Food Supplies | 814,664 | 851,383 | 907,000 |
| 143 73100 435 | Office Supplies | 5,460 | 6,306 | 7,500 |
| 143 73100 451 | Uniforms | - | - | - |
| 143 73100 452 | Utilities | - | - | - |
| 143 73100 499 | Other Supplies & Materials | 14,434 | - | 1,000 |
| 143 73100 517 | Surcharges | - | 1,948 | 2,500 |
| 143 73100 524 | In Service/Staff Development | 3,742 | 3,315 | 5,000 |
| 143 73100 599 | Other Charges | 5,624 | - | - |
| 143 73100 710 | Food Service Equipment | 72,573 | 88,841 | 55,000 |
| 143 73100 | TOTAL FOOD SERVICE | \$ 1,936,570 | \$ 2,055,887 | \$ 2,142,528 |
| 143 70000 | TOTAL OPERATING EXPENDITURES | \$ 1,936,570 | \$ 2,055,887 | \$ 2,142,528 |
| 143 730000 | GRAND TOTAL EXPENDITURES (APPROPRIATIONS) | \$ 1,936,570 | \$ 2,055,887 | \$ 2,142,528 |
| Excess of Estimated Revenues and Other Sources Over | | | | |
| (Under) Estimated Expenditures and Other Uses | | 118,225 | (40,640) | (50,228) |
| Actual/Estimated Beginning Fund Balance, July 1, 2009, 2010, 2011 | | 547,811 | 666,036 | 625,396 |
| Actual/Estimated Ending Fund Balance, June 30, 2010, 2011, 2012 | | 666,036 | 625,396 | 575,168 |