



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, 2012
And Ending June 30, 2013

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 2013 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 FY13 budgets, we were confronted by continued slowed economy, as well as declining enrollments, while revenues from local, state, and federal governments remained stagnant at best. Across the country, school systems are continually 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

Measuring Our Successes One Student at a Time

teaching and learning opportunities, and by providing a fair and impartial system of disciplinary 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

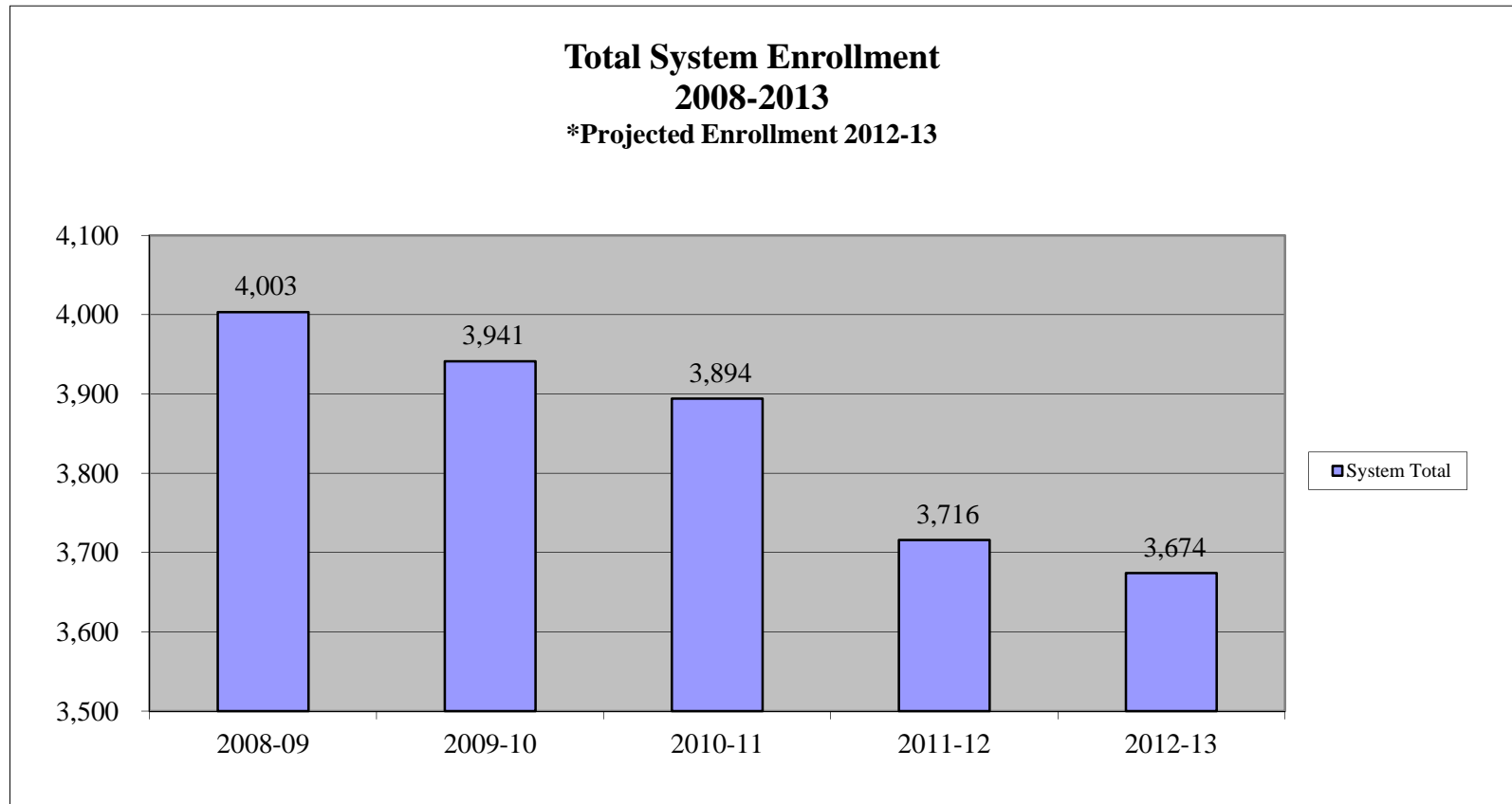
The mission of the Obion County School System is to provide a safe learning environment that fosters academic, emotional, physical, and social success; promotes good character; and contributes to the community by preparing its students to meet the challenges of tomorrow.

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

System Total

2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
4,065	4,069	4,053	4,079	4,003	3,941	3,894	3,716	3,674



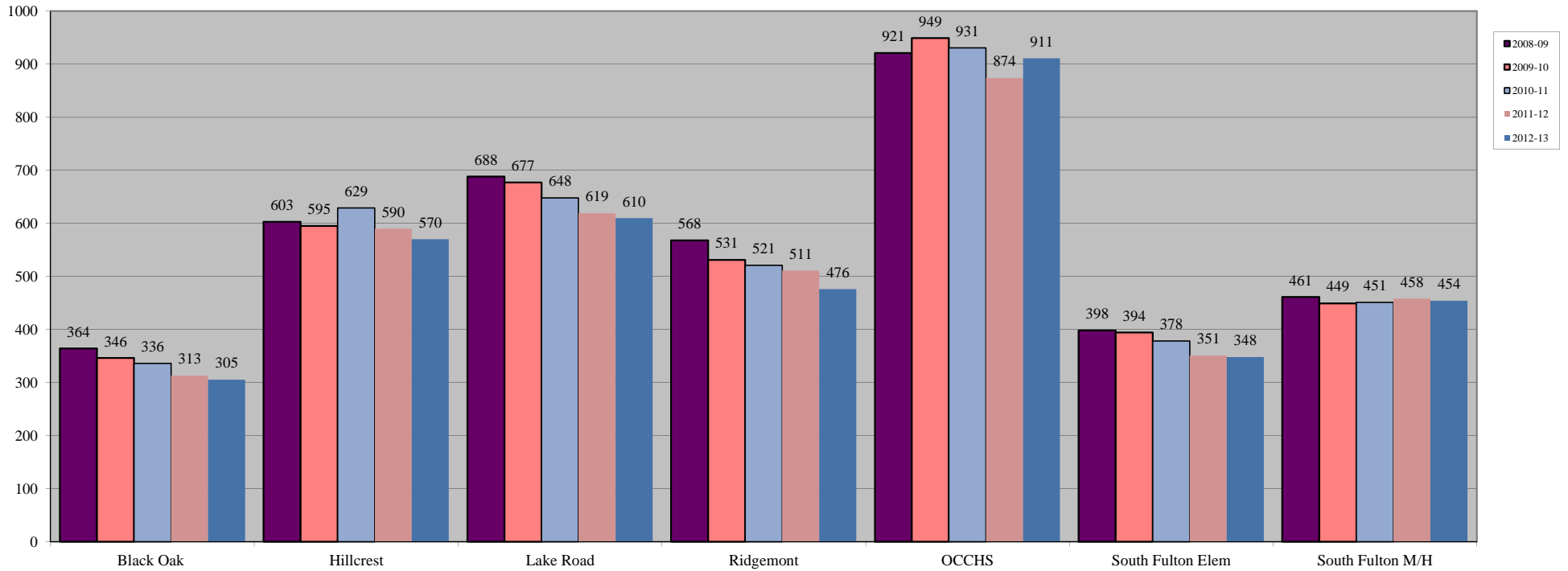
Total System Enrollment

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Black Oak	369	381	391	368	364	346	336	313	305
Hillcrest	599	606	603	620	603	595	629	590	570
Lake Road	674	669	648	695	688	677	648	619	610
Ridgemont	624	614	554	562	568	531	521	511	476
OCCHS	892	903	945	943	921	949	931	874	911
South Fulton Elem	458	450	464	433	398	394	378	351	348
South Fulton M/H	449	446	448	458	461	449	451	458	454

System Total	4,065	4,069	4,053	4,079	4,003	3,941	3,894	3,716	3,674
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**Total Enrollment By School
2008-2013**

*Projected Enrollment 2012-13

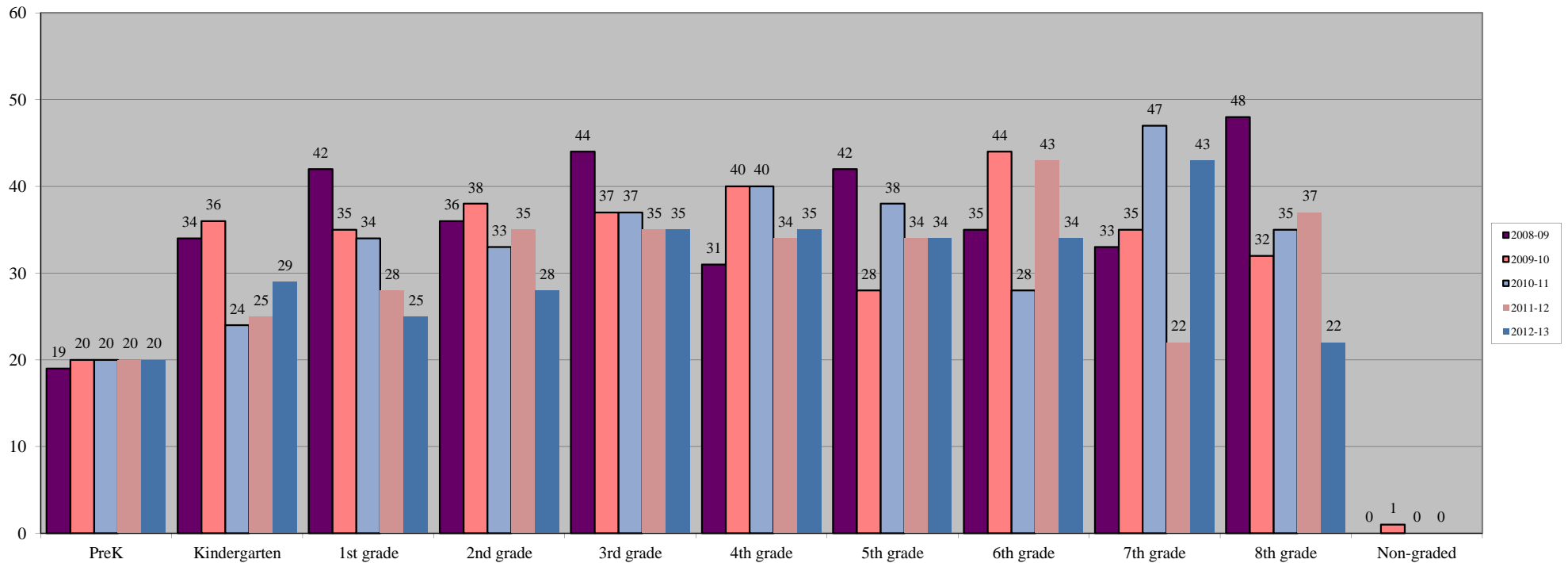


Black Oak Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
PreK		20	20	20	19	20	20	20	20
Kindergarten	37	44	45	45	34	36	24	25	29
1st grade	41	39	45	34	42	35	34	28	25
2nd grade	38	42	36	45	36	38	33	35	28
3rd grade	38	34	38	35	44	37	37	35	35
4th grade	47	35	36	35	31	40	40	34	35
5th grade	41	44	35	38	42	28	38	34	34
6th grade	45	39	47	34	35	44	28	43	34
7th grade	30	50	40	47	33	35	47	22	43
8th grade	52	33	49	35	48	32	35	37	22
Non-graded	0	1	0	0	0	1	0	0	0
Total School	369	381	391	368	364	346	336	313	305

Black Oak Elementary Enrollment 2008-2013

*Projected Enrollment for 2012-13



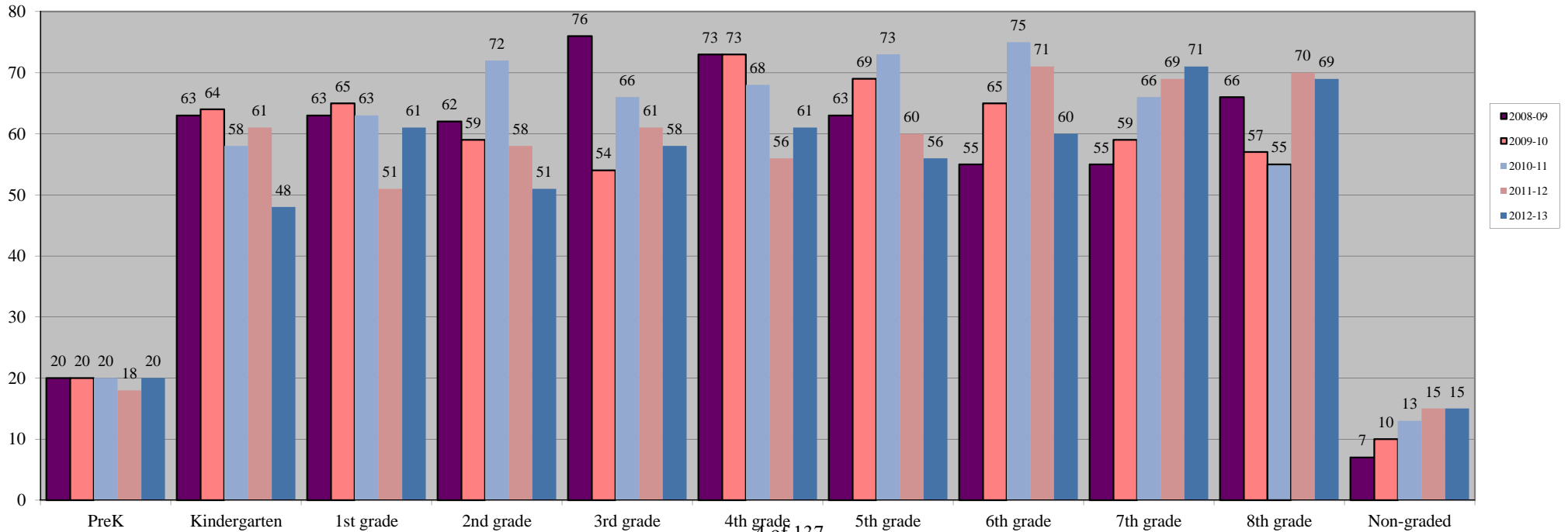
Hillcrest Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
PreK				20	20	20	20	18	20
Kindergarten	83	73	60	65	63	64	58	61	48
1st grade	73	82	79	58	63	65	63	51	61
2nd grade	53	64	73	79	62	59	72	58	51
3rd grade	58	52	65	80	76	54	66	61	58
4th grade	65	61	54	66	73	73	68	56	61
5th grade	57	67	59	59	63	69	73	60	56
6th grade	78	60	66	60	55	65	75	71	60
7th grade	57	78	58	67	55	59	66	69	71
8th grade	66	61	78	59	66	57	55	70	69
Non-graded	9	8	11	7	7	10	13	15	15

Total School	599	606	603	620	603	595	629	590	570
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Hillcrest Elementary Enrollment 2008-2013

* Projected Enrollment for 2012-13



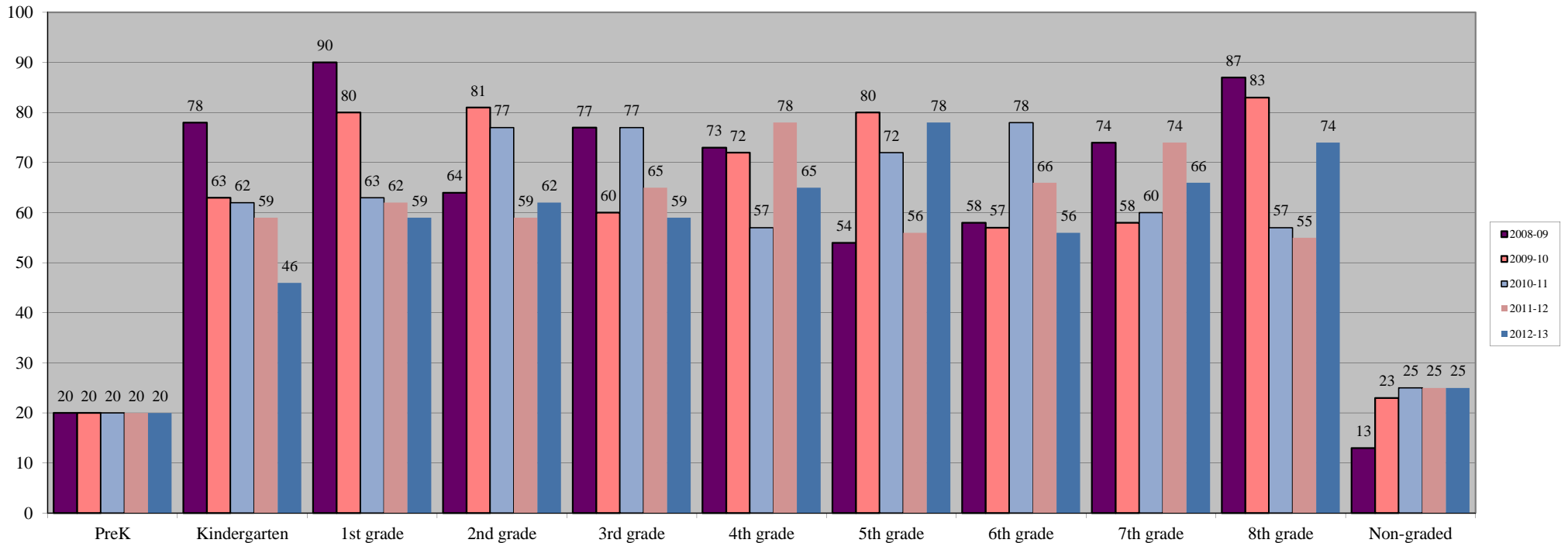
Lake Road Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
PreK				20	20	20	20	20	20
Kindergarten	84	79	53	96	78	63	62	59	46
1st grade	69	83	85	68	90	80	63	62	59
2nd grade	61	63	76	74	64	81	77	59	62
3rd grade	67	58	59	73	77	60	77	65	59
4th grade	87	67	61	57	73	72	57	78	65
5th grade	62	87	71	64	54	80	72	56	78
6th grade	68	62	89	76	58	57	78	66	56
7th grade	80	69	67	88	74	58	60	74	66
8th grade	74	77	71	66	87	83	57	55	74
Non-graded	22	24	16	13	13	23	25	25	25

Total School	674	669	648	695	688	677	648	619	610
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Lake Road Elementary Enrollment 2008-2013

*Projected Enrollment 2012-13



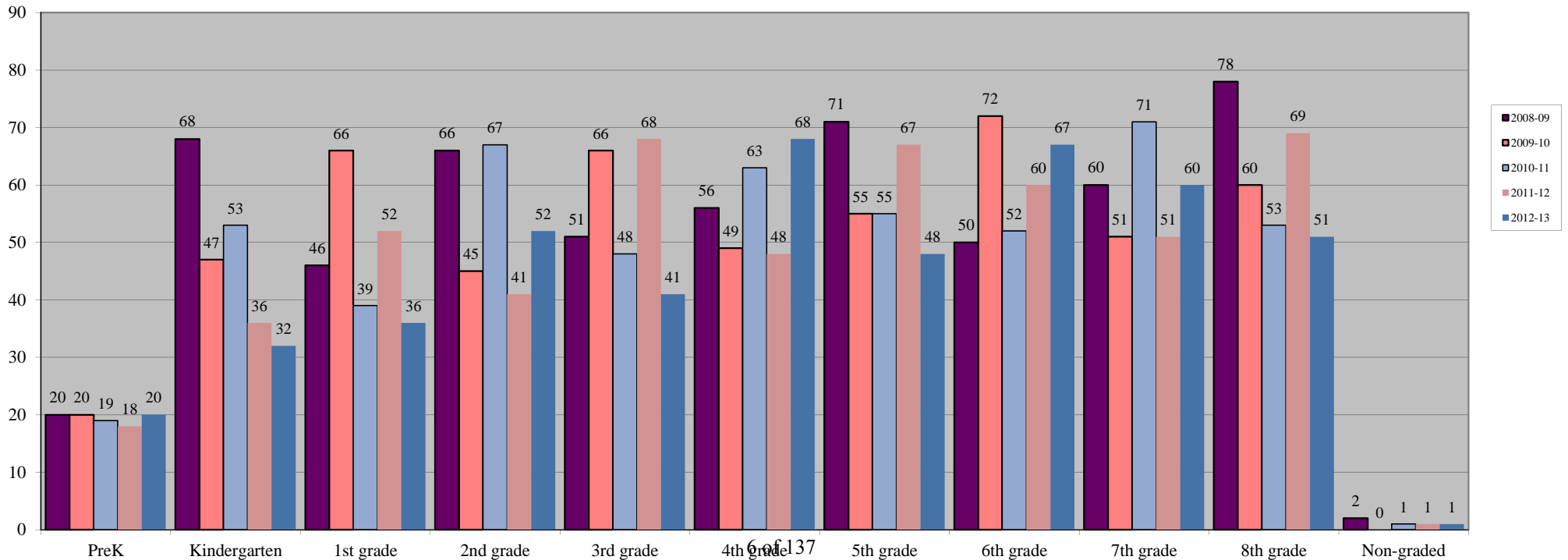
Ridgmont Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
PreK				20	20	20	19	18	20
Kindergarten	61	70	66	52	68	47	53	36	32
1st grade	79	57	61	68	46	66	39	52	36
2nd grade	55	77	54	52	66	45	67	41	52
3rd grade	60	53	73	58	51	66	48	68	41
4th grade	82	56	50	76	56	49	63	48	68
5th grade	61	79	55	50	71	55	55	67	48
6th grade	80	59	75	57	50	72	52	60	67
7th grade	90	78	53	73	60	51	71	51	60
8th grade	56	84	64	56	78	60	53	69	51
Non-graded	0	1	3	0	2	0	1	1	1

Total School	624	614	554	562	568	531	521	511	476
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Ridgmont Elementary Enrollment 2008-2013

*Projected Enrollment 2012-13

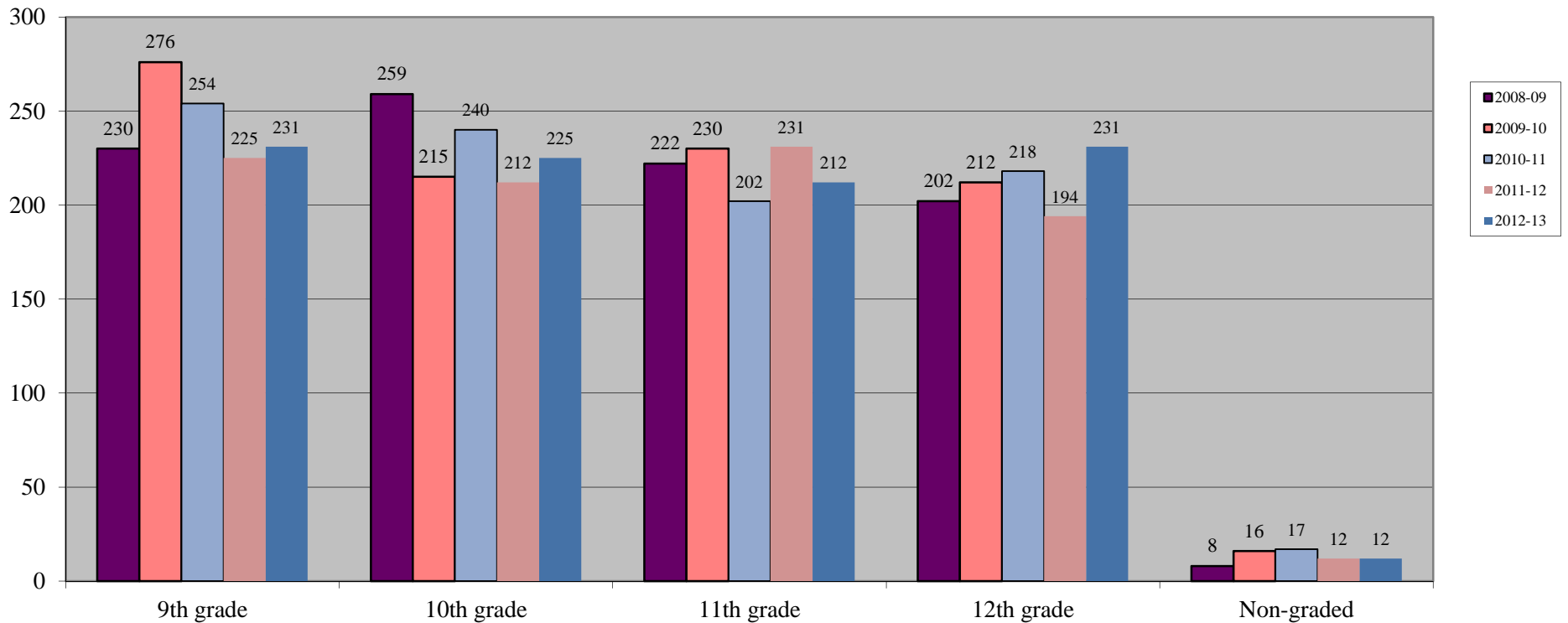


Obion County Central High School

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
9th grade	262	257	267	270	230	276	254	225	231
10th grade	249	236	238	247	259	215	240	212	225
11th grade	196	220	220	212	222	230	202	231	212
12th grade	172	178	205	203	202	212	218	194	231
Non-graded	13	12	15	11	8	16	17	12	12
Total School	892	903	945	943	921	949	931	874	911

Obion County Central High School Enrollment 2008-2013

*Projected Enrollment 2012-13

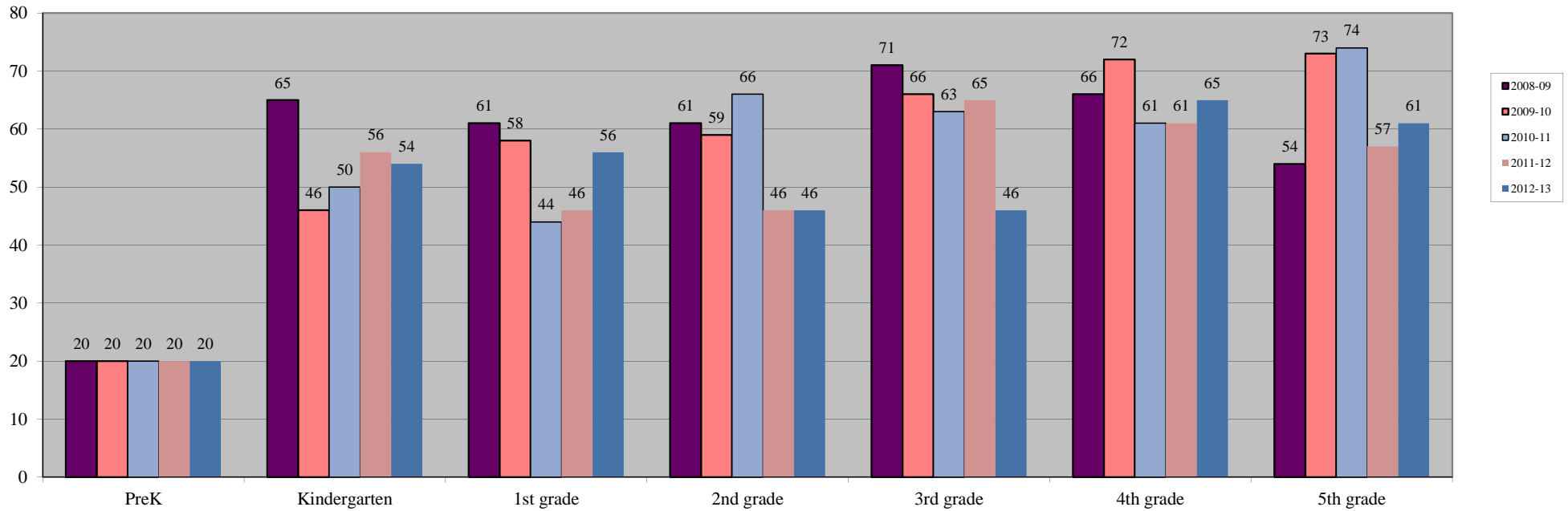


South Fulton Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
PreK			20	20	20	20	20	20	20
Kindergarten	89	78	74	73	65	46	50	56	54
1st grade	66	79	79	64	61	58	44	46	56
2nd grade	71	63	75	70	61	59	66	46	46
3rd grade	84	70	59	77	71	66	63	65	46
4th grade	76	82	73	55	66	72	61	61	65
5th grade	72	78	84	74	54	73	74	57	61
Total School	458	450	464	433	398	394	378	351	348

**South Fulton Elementary Enrollment
2008-2013**

*Projected Enrollment 2012-13



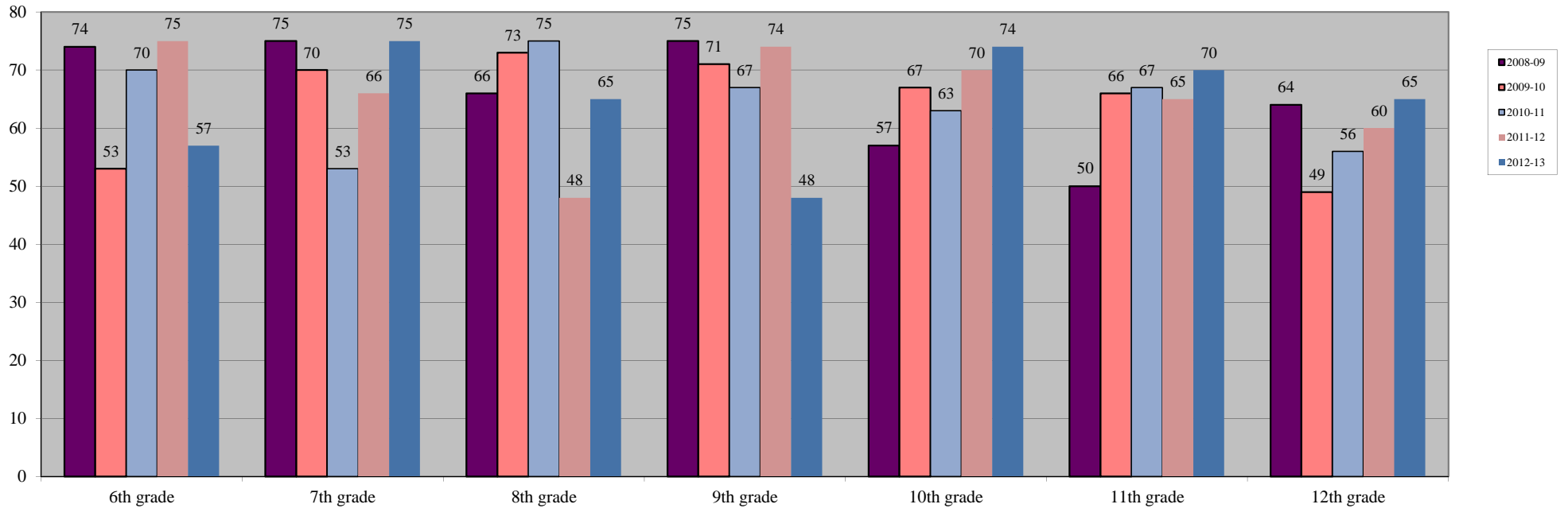
South Fulton Middle/High School

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
6th grade	70	73	71	78	74	53	70	75	57
7th grade	62	73	71	65	75	70	53	66	75
8th grade	76	55	68	68	66	73	75	48	65
9th grade	72	90	61	71	75	71	67	74	48
10th grade	57	56	77	48	57	67	63	70	74
11th grade	51	52	53	77	50	66	67	65	70
12th grade	61	47	47	51	64	49	56	60	65

Total School	449	446	448	458	461	449	451	458	454
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**South Fulton Middle/High School Enrollment
2008-2013**

*Projected Enrollment 2012-13



FY 2012-2013 BUDGET DOCUMENT

ACCOUNT NO.	ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES (APPROPRIATIONS) AND OTHER USES	General Purpose	Central Cafeteria
ESTIMATED REVENUES AND OTHER SOURCES			
40000	Local Taxes	\$ 7,944,317	\$ -
41000	Licenses & Permits	1,500	-
43000	Charges for Current Services	124,074	598,000
44000	Other Local Revenues	75,500	5,000
46500	State Education Funds	17,771,869	21,000
46800	Other State Revenues	501,500	-
47100	Federal Funds Received Thru State	201,244	1,598,150
49000	Other Sources	256,726	-
14100	TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$ 26,876,730	\$ 2,222,150
30000	Reserves and/or Fund Balances	3,885,372	628,607
	TOTAL AVAILABLE FUNDS	\$ 30,762,102	\$ 2,850,757

FY 2012-2013 BUDGET DOCUMENT

ACCOUNT NO.	ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES (APPROPRIATIONS) AND OTHER USES		
EXPENDITURES (APPROPRIATIONS)		General Purpose	Central Cafeteria
	Instruction		
71100	Regular Instruction Program	\$ 12,740,113	\$ -
71150	Alternative Instruction Program	137,998	-
71200	Special Education Program	1,712,725	-
71300	Vocational Education Program	1,194,405	-
71400	Student Body Education Program	126,750	-
71600	Adult Education Program	69,414	-
	Support Services		
72110	Attendance	131,566	-
72120	Health Services	331,232	-
72130	Other Student Support	582,492	-
72210	Regular Instruction Program	1,180,083	-
72215	Alternative Instruction Program	45,633	-
72220	Special Education Program	123,959	-
72230	Vocational Education Program	11,000	-
72260	Adult Education Program	73,899	-
72310	Board of Education	469,371	-
72320	Office of Superintendent	215,559	-
72410	Office of Principal	1,748,598	-
72510	Fiscal Services	187,894	-
72610	Operation of Plant	2,424,897	-
72620	Maintenance of Plant	689,846	-
72710	Transportation	1,601,688	-
72810	Central and Other	225,095	-
	Operation of Non-Instructional Services		
73100	Food Service	-	2,421,626
73300	Community Services	221,000	-
73400	Early Childhood Education	474,984	-
76100	Regular Capital Outlay	602,500	-
80000	Education Debt Services	266,125	-
99000	Other Uses (Transfers)	143,000	-
	TOTAL EXPENDITURES (APPROPRIATIONS)	\$ 27,731,826	\$ 2,421,626

FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY11	Estimated FY12	Budget FY13
40000	Local Taxes	\$ 7,968,188	\$ 7,780,265	\$ 7,944,317
41000	Licenses and Permits	1,871	1,655	1,500
43000	Charges for Current Services	210,387	130,019	124,074
44000	Other Local Revenues	124,057	123,535	75,500
46500	State Education Funds	17,976,841	17,646,667	17,771,869
46800	Other State Revenues	483,987	865,540	501,500
47100	Federal Through State	275,903	245,968	201,244
TOTAL ESTIMATED REVENUES		\$ 27,041,234	\$ 26,793,649	\$ 26,620,004
49000	Other Sources	\$ 188,949	\$ 167,366	\$ 256,726
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		\$ 27,230,183	\$ 26,961,015	\$ 26,876,730

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
INSTRUCTION				
71100	Regular Instruction Program	\$ 12,527,173	\$ 12,958,505	\$ 12,740,113
71150	Alternative Instruction Program	81,776	91,941	137,998
71200	Special Education Program	1,671,213	1,575,168	1,712,725
71300	Vocational Education Program	960,894	986,649	1,194,405
71400	Student Body Education Program	120,185	102,575	126,750
71600	Adult Education Program	56,462	53,717	69,414
71000	TOTAL INSTRUCTIONAL EXPENDITURES	\$ 15,417,703	\$ 15,768,555	\$ 15,981,405
SUPPORT SERVICES				
72110	Attendance	\$ 71,195	\$ 106,508	\$ 131,566
72120	Health Services	296,337	315,287	331,232
72130	Other Student Support	542,746	556,190	582,492
72210	Regular Instruction Program	1,109,570	981,641	1,180,083
72215	Alternative Instruction Program	2,282	38,707	45,633
72220	Special Education Program	115,162	120,537	123,959
72230	Vocational Education Program	86,415	95,608	11,000
72260	Adult Education Program	74,909	73,860	73,899
72310	Board of Education	423,876	439,723	469,371
72320	Office of the Superintendent	210,802	210,491	215,559
72410	Office of the Principal	1,248,109	1,658,940	1,748,598
72510	Fiscal Services	165,369	173,321	187,894
72610	Operation of Plant	2,325,160	2,251,133	2,424,897
72620	Maintenance of Plant	623,581	619,701	689,846
72710	Transportation	1,584,886	1,550,948	1,601,688
72810	Central and Other	164,803	178,398	225,095
72000	TOTAL SUPPORT SERVICES EXPENDITURES	\$ 9,045,202	\$ 9,370,993	\$ 10,042,812
OPERATION OF NON-INSTRUCTIONAL SERVICES				
73300	Community Services	\$ 157,356	\$ 185,981	\$ 221,000
73400	Early Childhood Education	452,481	463,756	474,984
76100	Regular Capital Outlay	645,123	371,762	602,500
80000	Education Debt Service	533,334	141,250	266,125
99000	Other Uses	-	-	143,000
TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES		\$ 1,788,294	\$ 1,162,749	\$ 1,707,609
730000	GRAND TOTAL EXPENDITURES (APPROPRIATIONS)	\$ 26,251,199	\$ 26,302,297	\$ 27,731,826

Excess of Estimated Revenues and Other Sources Over				
(Under) Estimated Expenditures and Other Uses		\$ 978,984	\$ 658,718	\$ (855,096)
Actual/Estimated Beginning Fund Balance, July 1, 2010, 2011, 2012		\$ 2,247,670	\$ 3,226,654	\$ 3,885,372
Actual/Estimated Ending Fund Balance, June 30, 2011, 2012, 2013		\$ 3,226,654	\$ 3,885,372	\$ 3,030,277

Obion County, Tennessee
Proposed Budget for the Fiscal Year Ending June 30, 2013
FY 2012-2013 BUDGET DOCUMENT

General Purpose School Fund (Fund 141)	Actual FY11	Estimated FY12	Estimated FY13
Estimated Revenues and Other Sources			
Local Taxes	\$ 7,968,188	\$ 7,780,265	\$ 7,944,317
State of Tennessee	18,460,828	18,512,207	18,273,369
Federal Government	275,903	245,968	201,244
Other Sources	525,264	422,575	457,800
<i>Total Estimated Revenues and Other Sources</i>	\$ 27,230,183	\$ 26,961,015	\$ 26,876,730
Estimated Expenditures and Other Uses			
Salaries	\$ 20,577,151	\$ 21,570,394	\$ 22,120,330
Other Costs	5,674,048	4,731,903	5,605,996
<i>Total Estimated Expenditures and Other Uses</i>	\$ 26,251,199	\$ 26,302,297	\$ 27,726,326
Estimated Beginning Fund Balance - July 1	\$ 2,247,670	\$ 3,226,654	\$ 3,885,372
Estimated Ending Fund Balance - June 30	\$ 3,226,654	\$ 3,885,372	\$ 3,030,277
Employee Positions	462	449	439

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY11	Estimated FY12	Budget FY13
Local Taxes				
40100	County Property Taxes			
40110	Current Property Tax	\$ 4,260,370	\$ 3,987,562	\$ 4,219,417
40120	Trustee's Collections - Prior Year	126,368	111,234	125,000
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	47,590	80,031	63,500
40140	Interest & Penalty	26,972	21,643	22,500
40150	Pickup Taxes	-	-	-
40161	Payments in Lieu of Taxes - T.V.A.	-	-	-
40162	Payments in Lieu of Taxes - Local Utilities	5,696	5,602	5,550
40163	Payments in Lieu of Taxes - Other	187,727	178,198	175,000
40200	County Local Option Taxes			
40210	Local Option Sales Tax	3,206,196	3,308,764	3,250,000
	Sales Tax Projection for FY13			3,250,000
40240	Wheel Tax	-	-	-
40270	Business Tax	101,702	75,435	75,000
40290	Other County Local Option Taxes	-	-	-
40300	Statutory Local Taxes			
40320	Bank Excise Tax	3,973	10,421	7,000
40330	Wholesale Beer Tax	-	-	-
40350	Interstate Telecommunications Tax	1,594	1,375	1,350
40390	Other Statutory Local Taxes	-	-	-
40100	Total County Taxes	\$ 7,968,188	\$ 7,780,265	\$ 7,944,317
40000	Total Local Taxes	\$ 7,968,188	\$ 7,780,265	\$ 7,944,317

FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY11	Estimated FY12	Budget FY13
41000	Licenses and Permits			
41100	Licenses			
41110	Marriage Licenses	\$ 1,871	\$ 1,655	\$ 1,500
41140	Cable TV Franchise	-	-	-
41150	Mobile Home Licenses	-	-	-
41590	Other Permits	-	-	-
41000	Total Licenses and Permits	\$ 1,871	\$ 1,655	\$ 1,500
43000	Charges for Current Services			
43300	Fees			
43380	Vending Machine Collections	\$ 121	\$ 225	\$ -
43500	Education Charges			
43515	Tuition - Other State Systems	-	-	-
43516	Tuition - Out of State Systems	1,748	2,764	-
43517	Tuition - Other	-	-	-
43531	Transportation Other State Systems	10,800	9,795	8,100
	Contract with Bradford SSD for Spec Ed Student	2,700		
	Contract with Weakley County for Spec Ed Students	2,700		
	Contract with Trenton SSD for Spec Ed Students	2,700		
43570	Receipts from Individual Schools	34,638	31,443	34,224
	Bus Trips	34,224		
43581	Community Service Fees - Children (Day Care)	160,440	85,600	81,750
	Hillcrest Elementary	21,750		
	Lake Road Elementary	20,000		
	Ridgemont Elementary	8,000		
	South Fulton Elementary	32,000		
43582	Community Service Fees - Adults	-	-	-
43583	TBI Criminal Background Fee	2,640	192	-
43990	Other Charges for Services	-	-	-
43000	Total Charges for Current Services	\$ 210,387	\$ 130,019	\$ 124,074

FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY11	Estimated FY12	Budget FY13
44000	Other Local Revenues			
44100	Recurring Items			
44120	Lease/Rentals	\$ 1	\$ 1	\$ -
44130	Sale of Materials & Supplies	3,291	2,606	-
44146	E-Rate Funding	47,187	40,684	10,500
44160	Retirees' Insurance Payments	-	3,623	-
44170	Miscellaneous Refunds	5,289	21,746	15,000
44500	Nonrecurring Items			
44530	Sale of Equipment	\$ 4,382	\$ 25,387	\$ -
44540	Sale of Property	-	-	-
44550	Resale of Materials - T & I House	-	-	-
44560	Damages Recovered from Individuals	1,089	1,502	-
44570	Contributions & Gifts	61,918	27,986	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	\$ 124,057	\$ 123,535	\$ 75,500

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY11	Estimated FY12	Budget FY13
46000	State of Tennessee			
46500	State Education Funds			
46511	Basic Education Program	\$ 15,032,715	\$ 16,712,000	\$ 16,803,000
	Allocation per State			16,803,000
	Estimated Insurance Increase (9.2%)			-
46512	Basic Education Program ARRA Revenue	1,685,286	-	-
46515	Early Childhood Education	644,599	466,417	475,087
	Pre-K Grant			475,087
46530	Energy Efficient School Initiative	76,050.00	14,781	-
46550	Driver Education	11,645	14,636	13,000
46570	Literacy Coordination	-	-	-
46590	Other State Education Funds	55,994	246,987	278,751
	Coordinated School Health			100,000
	Internet Connectivity			11,516
	LEAPS (BO)			69,375
	LEAPS (RM)			69,375
	Safe Schools Grant			18,800
	SSMS			9,685
46591	Coordinated School Health ARRA Revenue	128,319	-	-
46592	Internet Connectivity ARRA Revenue	11,516	-	-
46593	Professional Development ARRA Revenue	-	-	-
46595	SSMS ARRA Revenue (3,953 @ \$2.45)	9,685	-	-
46610	Career Ladder	187,337	125,646	157,898
46612	Career Ladder - Extended Contract	-	66,200	44,133
46615	Career Ladder - Extended Contract ARRA Revenue	133,695	-	-
46790	Other Vocational	-	-	-
46500	Total State Education Funds	\$ 17,976,841	\$ 17,646,667	\$ 17,771,869
46800	Other State Revenues			
46850	Mixed Drink Tax	\$ 1,687	\$ 1,355	\$ 1,500
46851	State Revenue Sharing - TVA	450,000	712,500	500,000
46980	Other State Grants	-	151,685	-
46981	Safe Schools Grant ARRA Revenue	32,300	-	-
46990	Other State Revenues	-	-	-
46800	Total Other State Revenues	\$ 483,987	\$ 865,540	\$ 501,500

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY11	Estimated FY12	Budget FY13
47000	Federal Government			
47100	Federal through State			
47120	Adult Education State Grant Program	\$ 98,811	\$ 105,961	\$ 117,214
	Contract Amount 2012-2013			101,104
	Carry-Over 2011-2012			16,110
47143	Special Education Grants to the States - IDEA	82,661	65,128	58,205
	High Cost Reimbursement			58,205
47145	Special Education Preschool Grants	-	10,640	-
47590	Other Federal Through State	94,431	64,239	25,825
	Contract with DSCC for Peer Tutoring			25,825
47100	Total Federal Through State	\$ 275,903	\$ 245,968	\$ 201,244
47000	Total Federal Government	\$ 275,903	\$ 245,968	\$ 201,244
140000	TOTAL ESTIMATED REVENUES	\$ 27,041,234	\$ 26,793,649	\$ 26,620,004
49000	Other Sources			
49100	Bond Issued	\$ -	\$ -	\$ -
49200	Note Issued	-	-	-
49300	Capitalized Leases Issued	-	-	-
49500	Other Loans Issued	-	-	-
49700	Insurance Recovery	8,784	12,621	-
49800	Transfers In (complete schedule below)	180,165	154,745	256,726
49000	Total Other Sources	\$ 188,949	\$ 167,366	\$ 256,726
14100	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$ 27,230,183	\$ 26,961,015	\$ 26,876,730

**FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)**

<u>SCHEDULE OF TRANSFERS</u>

FUND #	PURPOSE	FROM FUND	TO FUND
141	Indirect Costs		2,604
142	Indirect Costs	2,604	
	---From Title Projects		
141	Indirect Costs		3,848
142	Indirect Costs	3,848	
	---From IDEA Projects		
141	Permissive Use of Funds		100,674
142	Permissive Use of Funds	100,674	
	---From IDEA Part B (2012-2013)		
141	Indirect Costs		600
142	Indirect Costs	600	
	---From Race to the Top Grant		
141	Indirect Costs		149,000
143	Indirect Costs	149,000	
	---From Central Cafeteria		

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
INSTRUCTION - 71000				
REGULAR INSTRUCTION PROGRAM (71100)				
71100 116	Teachers	\$ 8,307,017	\$ 8,750,261	\$ 8,478,343
71100 117	Career Ladder Program	89,997	87,296	82,000
71100 127	Career Ladder Extended Contracts	56,668	56,180	37,873
	State Allocation			37,873
	Social Security			2,348
	Retirement			3,363
	Medicare			549
71100 128	Homebound Teachers	24,468	16,687	20,000
	Estimated Salaries			20,000
	Social Security			1,240
	Retirement			1,776
	Medicare			290
71100 163	Educational Assistants	206,462	196,843	202,178
71100 189	Other Salaries & Wages	-	-	-
71100 195	Certified Substitute Teachers	27,037	39,285	42,500
	Estimated Salaries			42,500
	Social Security			2,635
	Unemployment Compensation (.6%)			255
	Medicare			616
71100 198	Non-certified Substitute Teachers	131,546	107,543	112,500
	Estimated Salaries			112,500
	Social Security			6,975
	Unemployment Compensation (.6%)			675
	Medicare			1,631
71100 201	Social Security	513,181	537,299	555,151
71100 204	State Retirement	774,174	804,879	772,186
71100 206	Life Insurance	8,481	8,663	8,610
71100 207	Medical Insurance	1,232,304	1,350,139	1,359,631
71100 210	Unemployment Compensation	13,677	13,221	16,327
71100 212	Employer Medicare	121,256	126,288	130,354
71100 330	Operating Lease Payments	33,783	31,205	32,500
	School Copiers			32,500
71100 333	Licenses	54,922	49,168	57,600
	Technology (Computer Software)			57,600
71100 336	Maintenance & Repair Services - Equipment	15,838	16,866	11,000
100	OCCHS Band			5,000
101	SF Band			3,000
102	Technology			3,000

FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
INSTRUCTION - 71000				
REGULAR INSTRUCTION PROGRAM (71100)				
71100 355	Travel	-	-	7,000
100	OCCHS Band			4,000
101	SF Band			3,000
71100 356	Tuition	3,600	-	2,500
	Differentiated Pay Plan			2,500
71100 399	Other Contracted Services	-	-	500
71100 429	Instructional Supplies & Materials	500,658	449,773	467,060
100	Assessment Materials - Grades 9-12			7,500
101	Assessment Materials - Grades K-2			6,000
102	Assessment Materials - Think Link for Grades 3-8			15,000
103	BEP Funds - \$200/teacher			51,200
104	Computer Supplies, including Toner (NO INK)			16,029
105	County-Wide Chorus			1,200
106	Duplicating Paper			22,300
107	Elementary Music \$400/school			2,400
108	General Supplies (including G.I.F.T.S. Grants), if necessary			50,000
109	Glover Funds - \$25/student* grades K-6 (2,000)			47,050
110	In Lieu of Fees - \$25/student* (3,628)			90,700
111	Instructional Funds - \$25/teacher			6,400
112	Jr. High Band \$400/school			2,400
113	Kindergarten Supplies			3,000
114	Miscellaneous Small Furniture Items			15,000
115	OCCHS Academic Decathlon			7,500
116	OCCHS Band			10,000
117	Reading Recovery/Balanced Literacy			16,575
118	SF Band			7,000
119	Student Lockers - South Fulton Middle/High			12,500
120	Student Planners - \$2/student* grades K-12 (3,628)			7,256
121	Technology Hardware, including Printers, Switches, Networking Supplies			57,000
122	Testing Incentives			13,050
	Notes: All student/ADM are based on 5th month attendance reports from 2011 - 2012 school year			
71100 449	Textbooks	301,140	214,373	230,000
71100 499	Other Supplies & Materials	-	-	-
71100 535	Fee Waivers	-	-	-
71100 599	Other Charges	-	-	500
71100 722	Regular Instruction Equipment	110,964	102,536	113,800
100	OCCHS Band			12,500
101	SF Band			5,000
102	Technology			75,000
103	Driver's Education Vehicle			21,300
71100	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 12,527,173	\$ 12,958,505	\$ 12,740,113
			Increase (Decrease)	-1.69%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
INSTRUCTION - 71000				
ALTERNATIVE INSTRUCTION PROGRAM (71150)				
71150 116	Teachers	\$ 46,570	\$ 53,297	\$ 92,610
71150 117	Career Ladder Program	1,000	1,000	\$ 1,000
71150 163	Educational Assistants	13,850	24,362	16,344
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	1,018	-	1,000
	Estimated Salaries	1,000		
	Social Security	62		
	Unemployment Compensation (.6%)	6		
	Medicare	15		
71150 201	Social Security	3,573	4,752	6,899
71150 204	State Retirement	5,041	6,441	9,344
71150 206	Life Insurance	82	102	126
71150 207	Medical Insurance	8,795	-	5,822
71150 210	Unemployment Compensation	81	151	235
71150 212	Employer Medicare	835	1,111	1,618
71150 299	Other Fringe Benefits	-	-	-
71150 399	Other Contracted Services	-	-	250
71150 413	Drugs and Medical Supplies	600	325	750
71150 429	Instructional Supplies & Materials	331	400	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	\$ 81,776	\$ 91,941	\$ 137,998
			Increase (Decrease)	50.09%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
INSTRUCTION - 71000				
SPECIAL EDUCATION PROGRAM (71200)				
71200 116	Teachers	\$ 1,027,888	\$ 964,695	\$ 1,035,220
71200 117	Career Ladder Program	13,083	12,916	15,000
71200 128	Homebound Teachers	32,101	22,150	27,500
	Estimated Salaries		27,500	
	Social Security		1,705	
	Retirement		2,442	
	Medicare		399	
71200 163	Educational Assistants	81,138	80,954	79,477
71200 171	Speech Pathologist	122,745	126,940	130,790
71200 189	Other Salaries & Wages	-	-	-
71200 195	Certified Substitute Teachers	5,088	2,165	3,000
	Estimated Salaries		3,000	
	Social Security		186	
	Unemployment Compensation (.6%)		18	
	Medicare		44	
71200 198	Non-certified Substitute Teachers	15,728	11,085	15,000
	Estimated Salaries (includes substitutes for RR training - \$10,000)		15,000	
	Social Security		930	
	Unemployment Compensation (.6%)		90	
	Medicare		218	
71200 201	Social Security	77,155	72,519	81,005
71200 204	State Retirement	111,670	106,482	112,366
71200 206	Life Insurance	1,342	1,265	1,386
71200 207	Medical Insurance	163,265	155,054	189,781
71200 210	Unemployment Compensation	1,878	1,922	2,477
71200 212	Employer Medicare	18,132	17,021	18,973
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	\$ 1,671,213	\$ 1,575,168	\$ 1,712,725
			Increase (Decrease)	8.73%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
INSTRUCTION - 71000				
VOCATIONAL EDUCATION PROGRAM (71300)				
71300 116	Teachers	\$ 656,350	\$ 661,541	\$ 775,448
71300 117	Career Ladder Program	5,000	4,000	3,000
71300 127	Career Ladder Extended Contracts	-	-	-
71300 189	Other Salaries & Wages	-	-	-
71300 195	Certified Substitute Teachers	1,350	2,885	3,250
	Estimated Salaries	3,250		
	Social Security	202		
	Unemployment Compensation (.6%)	20		
	Medicare	47		
71300 198	Non-certified Substitute Teachers	11,880	7,675	8,250
	Estimated Salaries	8,250		
	Social Security	512		
	Unemployment Compensation (.6%)	50		
	Medicare	120		
71300 201	Social Security	40,062	39,978	48,995
71300 204	State Retirement	59,855	60,239	69,146
71300 206	Life Insurance	643	643	756
71300 207	Medical Insurance	90,922	103,115	120,666
71300 210	Unemployment Compensation	952	1,182	1,420
71300 212	Employer Medicare	9,377	9,350	11,474
71300 330	Operating Lease Payments	2,020	2,397	2,500
71300 336	Maintenance & Repair Services - Equipment	571	460	1,000
71300 349	Printing, Stationery, and Forms	-	-	250
71300 399	Other Contracted Services	-	-	250
71300 429	Instructional Supplies & Materials	31,677	40,961	37,500
100	Allocation for Supplies & Materials	30,000		
101	Allocation In Lieu of Fees	7,500		
71300 449	Textbooks	20,059	26,525	80,000
71300 499	Other Supplies & Materials	-	207	250
71300 535	Fee Waivers	-	-	-
71300 599	Other Charges	-	-	250
71300 730	Vocational Instruction Equipment	30,176	25,491	30,000
71300	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 960,894	\$ 986,649	\$ 1,194,405
			Increase (Decrease)	21.06%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
INSTRUCTION - 71000				
STUDENT BODY EDUCATION PROGRAM (71400)				
71400 105	Supervisor/Director	\$ -	\$ -	\$ -
71400 133	Paraprofessionals	47,499	37,445	\$ 49,215
71400 189	Other Salaries & Wages	-	-	-
71400 201	Social Security	2,945	2,321	3,060
71400 204	State Retirement	-	82	-
71400 206	Life Insurance	-	-	-
71400 207	Medical Insurance	-	-	-
71400 210	Unemployment Compensation	217	224	418
71400 212	Employer Medicare	689	543	723
71400 308	Consultants	-	-	-
71400 351	Rentals	-	-	-
71400 355	Travel	12,618	15,926	10,000
	Allocation for Student Travel/National Competitions			10,000
71400 399	Other Contracted Services	-	-	-
71400 413	Drugs and Medical Supplies	-	5,230	10,000
71400 429	Instructional Supplies and Materials	25,409	32,191	15,000
	Divided based on ADM eligible to participate			15,000
71400 449	Textbooks	-	-	-
71400 499	Other Supplies & Materials	-	-	-
71400 524	In-Service/Staff Development	-	-	-
71400 599	Other Charges	-	-	-
71400 722	Regular Instruction Equipment	30,808	8,613	38,334
	Divided based on ADM eligible to participate			38,334
71400 790	Other Equipment	-	-	-
71400	TOTAL STUDENT BODY EDUCATION PROGRAM	\$ 120,185	\$ 102,575	\$ 126,750
			Increase (Decrease)	23.57%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
INSTRUCTION - 71000				
ADULT EDUCATION PROGRAM (71600)				
71600 116	Teachers	\$ 49,649	\$ 42,024	\$ 61,604
71600 189	Other Salaries & Wages	-	-	-
71600 201	Social Security	2,170	2,241	2,702
71600 204	State Retirement	674	789	1,143
71600 206	Life Insurance	-	-	-
71600 207	Medical Insurance	-	-	-
71600 210	Unemployment Compensation	201	198	270
71600 212	Employer Medicare	720	609	895
71600 330	Operating Lease Payments	-	1,010	1,100
71600 336	Maintenance & Repair Services - Equipment	-	-	-
71600 399	Other Contracted Services	-	-	-
71600 429	Instructional Supplies and Materials	3,048	6,846	1,700
71600 449	Textbooks	-	-	-
71600 499	Other Supplies & Materials	-	-	-
71600 599	Other Charges	-	-	-
71600 790	Other Equipment	-	-	-
71600	TOTAL ADULT EDUCATION PROGRAM	\$ 56,462	\$ 53,717	\$ 69,414
			Increase (Decrease)	29.22%
71000	TOTAL INSTRUCTIONAL EXPENDITURES	\$ 15,417,703	\$ 15,768,555	\$ 15,981,405
			Increase (Decrease)	1.35%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
STUDENTS (72100)				
ATTENDANCE (72110)				
72110 105	Supervisor/Director	\$ -	\$ 27,353	\$ 31,929
72110 117	Career Ladder Program	-	500	500
72110 121	Data Processing Personnel	36,650	37,170	37,903
72110 127	Career Ladder Extended Contracts	-	-	-
72110 162	Clerical Personnel	-	-	-
72110 189	Other Salaries & Wages	-	-	-
72110 201	Social Security	2,272	3,917	4,363
72110 204	State Retirement	2,320	4,873	5,315
72110 206	Life Insurance	41	61	63
72110 207	Medical Insurance	-	4,208	5,031
72110 210	Unemployment Compensation	54	82	113
72110 212	Employer Medicare	531	916	1,022
72110 307	Communication	10,274	9,163	9,163
100	Parental Notification System			9,163
72110 317	Data Processing Services	1,990	2,985	3,000
	VeriSign Annual Service Fee			3,000
72110 333	Licenses	-	-	15,000
	SIS Express (New Attendance Program 1/2 Payment)			15,000
72110 334	Maintenance Agreements	11,250	10,455	10,664
	Support for STAR Student			10,664
72110 336	Maintenance & Repair Services - Equipment	-	189	250
72110 355	Travel	47	-	250
72110 399	Other Contracted Services	-	-	250
72110 429	Instructional Supplies and Materials	267	459	500
	Perfect Attendance Awards			
72110 435	Office Supplies	3,122	1,005	2,500
	Enrollment Cards, Record Forms, etc.			
72110 499	Other Supplies & Materials	-	-	250
72110 524	In-Service/Staff Development	2,377	3,172	3,250
72110 599	Other Charges	-	-	250
72110 704	Attendance Equipment	-	-	-
72110	TOTAL ATTENDANCE	\$ 71,195	\$ 106,508	\$ 131,566
			Increase (Decrease)	23.53%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
STUDENTS (72100)				
HEALTH SERVICES (72120)				
72120 105	Supervisor/Director	\$ 46,701	\$ 48,089	\$ 49,265
72120 131	Medical Personnel	160,165	162,525	167,448
72120 162	Clerical Personnel	16,210	7,772	-
72120 189	Other Salaries & Wages	-	-	-
72120 201	Social Security	12,731	12,494	13,444
72120 204	State Retirement	14,939	13,499	13,941
72120 206	Life Insurance	309	309	273
72120 207	Medical Insurance	18,056	19,095	23,485
72120 210	Unemployment Compensation	412	543	496
72120 212	Employer Medicare	2,977	2,922	3,150
72120 307	Communication	659	907	1,000
72120 316	Contributions	100	-	-
72120 320	Due and Memberships	320	130	400
	CSH 400			
72120 330	Operating Lease Payments	-	2,239	2,500
	CSH 2,500			
72120 336	Maintenance & Repair Services - Equipment	-	-	-
72120 340	Medical and Dental Services	2,858	3,015	8,500
	CSH Employee Wellness 5,000			
	CSH Contracted Medical Services 3,500			
72120 348	Postal Charges	500	-	500
72120 349	Printing, Stationery, and Forms	1,462	2,460	1,500
	CSH 1,500			
72120 355	Travel	28	173	250
72120 399	Other Contracted Services	-	-	250
72120 413	Drugs & Medical Supplies	7,427	11,035	10,000
72120 422	Food Supplies	630	105	-
72120 429	Instructional Supplies and Materials	7,339	25,135	20,330
100	CSH 20,330			
72120 435	Office Supplies	936	422	1,500
100	CSH 1,000			
101	Other 500			
72120 499	Other Supplies & Materials	72	-	250
72120 507	Medical Claims	-	999	10,000
	In 2011, the Tennessee General Assembly passed Public Chapter 426 which requires a local board of education to allocate funding in an amount equal to the per pupil state and local funds received by the LEA to state licensed residential mental health facilities on a prorated daily basis for the student's length of stay.			
72120 524	In-Service/Staff Development	1,486	1,419	2,500
	CSH 2,500			
72120 599	Other Charges	20	-	250
72120 735	Health Equipment	-	-	-
72120	TOTAL HEALTH SERVICES	\$ 296,337	\$ 315,287	\$ 331,232
			Increase (Decrease)	5.06%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
STUDENTS (72100)				
OTHER STUDENT SUPPORT (72130)				
72130 117	Career Ladder Program	\$ 8,515	\$ 8,000	\$ 8,000
72130 123	Guidance Personnel	383,463	390,507	397,936
72130 161	Secretary(ies)	14,732	14,812	15,355
72130 162	Clerical Personnel	-	-	-
72130 189	Other Salaries & Wages	-	-	-
72130 201	Social Security	24,075	24,173	26,131
72130 204	State Retirement	36,407	37,003	37,025
72130 206	Life Insurance	357	360	378
72130 207	Medical Insurance	49,173	55,482	65,372
72130 210	Unemployment Compensation	450	475	677
72130 212	Employer Medicare	5,631	5,654	6,118
72130 307	Communication	-	-	-
72130 322	Evaluation & Testing	12,702	14,532	17,500
	State Mandated Testing Only			17,500
72130 336	Maintenance & Repair Services - Equipment	-	-	-
72130 348	Postal Charges	440	225	500
72130 355	Travel	233	-	250
72130 399	Other Contracted Services	-	-	250
72130 429	Instructional Supplies & Materials	1,898	2,065	2,000
72130 435	Office Supplies	1,024	176	1,500
100	Elementary Schools			1,000
101	High Schools			500
72130 499	Other Supplies & Materials	-	-	250
72130 524	In-Service/Staff Development	3,646	2,726	3,000
72130 599	Other Charges	-	-	250
72130 790	Other Equipment	-	-	-
72130	TOTAL OTHER STUDENT SUPPORT	\$ 542,746	\$ 556,190	\$ 582,492
		Increase (Decrease)		4.73%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
INSTRUCTIONAL STAFF (72200)				
REGULAR INSTRUCTION PROGRAM (72210)				
72210 105	Supervisor/Director	\$ 373,616	\$ 284,148	\$ 346,555
72210 117	Career Ladder Program	11,500	11,000	13,000
72210 127	Career Ladder Extended Contracts	-	-	-
72210 129	Librarian(s)	316,580	326,750	336,740
72210 135	Assessment Personnel	-	-	53,725
72210 138	Instructional Computer Personnel	-	-	-
72210 161	Secretary(ies)	25,788	26,101	26,622
72210 163	Educational Assistants	27,268	26,973	28,029
72210 189	Other Salaries & Wages	19,093	13,373	24,460
	Contract with DSCC for Peer Tutoring - Students			16,200
	Contract with DSCC for Peer Tutoring - Supervisors			8,260
	Social Security			512
	State Retirement			733
	Employer Medicare			120
72210 195	Certified Substitute Teachers	-	-	-
72210 198	Non-certified Substitute Teachers	-	-	-
72210 201	Social Security	44,370	36,670	50,421
72210 204	State Retirement	63,775	60,111	70,826
72210 206	Life Insurance	636	555	653
72210 207	Medical Insurance	85,332	73,563	98,545
72210 210	Unemployment Compensation	940	777	1,167
72210 212	Employer Medicare	10,378	9,287	11,805
72210 307	Communication	-	-	-
72210 308	Consultants	5,200	2,750	2,500
72210 320	Dues & Memberships	-	-	420
	RRCNA Teacher Memberships			420
72210 322	Evaluation & Testing	665	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	15,280	9,867	6,000
100	Kindergarten Report Cards, Handbooks, Spelling Bee Materials, Lesson Plan Books, etc.			6,000
72210 355	Travel	6,733	6,079	6,000
72210 399	Other Contracted Services	-	-	250
72210 429	Instructional Supplies & Materials	6,061	3,449	3,000
72210 432	Library Books/Media	37,242	36,118	40,000
72210 435	Office Supplies	1,699	1,821	2,000
72210 437	Periodicals	2,968	1,920	3,000
72210 499	Other Supplies & Materials	-	-	250

FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
INSTRUCTIONAL STAFF (72200)				
REGULAR INSTRUCTION PROGRAM (72210)				
72210 524	In Service/Staff Development	54,446	49,664	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	\$ 1,109,570	\$ 981,641	\$ 1,180,083
				Increase (Decrease) 20.22%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13	
SUPPORT SERVICES - 72000					
INSTRUCTIONAL STAFF (72200)					
ALTERNATIVE INSTRUCTION PROGRAM (72215)					
72215 105	Supervisor/Director	\$ -	\$ 27,353	\$ 31,929	
72215 117	Career Ladder Program	-	500	500	
72215 201	Social Security	-	1,612	2,012	
72215 204	State Retirement	-	2,521	2,881	
72215 206	Life Insurance	-	21	21	
72215 207	Medical Insurance	-	4,208	5,031	
72215 210	Unemployment Compensation	-	26	38	
72215 212	Employer Medicare	-	377	471	
72215 340	Medical and Dental Services	-	-	-	
72215 355	Travel	-	340	250	
72215 399	Other Contracted Services	-	-	-	
72215 499	Other Supplies & Materials	-	-	-	
72215 524	In Service/Staff Development	2,282	1,749	2,500	
72215 599	Other Charges	-	-	-	
72215 790	Other Equipment	-	-	-	
72215	TOTAL ALTERNATIVE INSTRUCTION PROGRAM	\$ 2,282	\$ 38,707	\$ 45,633	
				Increase (Decrease)	17.89%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
INSTRUCTIONAL STAFF (72200)				
SPECIAL EDUCATION PROGRAM (72220)				
72220 105	Supervisor/Director	\$ 64,014	\$ 72,111	\$ 73,682
72220 117	Career Ladder Program	1,000	1,000	1,000
72220 189	Other Salaries & Wages	-	-	-
72220 201	Social Security	3,756	4,300	4,631
72220 204	State Retirement	5,882	6,617	6,633
72220 206	Life Insurance	38	38	42
72220 207	Medical Insurance	8,130	7,570	10,062
72220 210	Unemployment Compensation	49	48	75
72220 212	Employer Medicare	879	1,006	1,084
72220 299	Other Fringe Benefits	-	-	-
72220 308	Consultants	-	-	-
72220 336	Maintenance & Repair Services - Equipment	-	-	-
72220 355	Travel	31,414	26,993	25,000
72220 399	Other Contracted Services	-	-	250
72220 499	Other Supplies & Materials	-	-	250
72220 524	In Service/Staff Development	-	854	1,000
72220 599	Other Charges	-	-	250
72220 790	Other Equipment	-	-	-
72220	TOTAL SPECIAL EDUCATION PROGRAM	\$ 115,162	\$ 120,537	\$ 123,959
Increase (Decrease)				2.84%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
INSTRUCTIONAL STAFF (72200)				
VOCATIONAL EDUCATION PROGRAM (72230)				
72230 105	Supervisor/Director	\$ 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	4,209	4,270	-
72230 204	State Retirement	6,148	6,251	-
72230 206	Life Insurance	41	41	-
72230 207	Medical Insurance	5,477	5,627	-
72230 210	Unemployment Compensation	54	54	-
72230 212	Employer Medicare	984	999	-
72230 308	Consultants	-	-	-
72230 336	Maintenance & Repair Services - Equipment	-	-	-
72230 348	Postal Charges	-	-	-
72230 355	Travel	1,565	-	250
72230 399	Other Contracted Services	-	-	250
72230 499	Other Supplies & Materials	-	-	250
72230 524	In Service/Staff Development	-	9,297	10,000
72230 599	Other Charges	-	-	250
72230 790	Other Equipment	-	-	-
72230	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 86,415	\$ 95,608	\$ 11,000
Increase (Decrease)				-88.49%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
INSTRUCTIONAL STAFF (72200)				
ADULT EDUCATION PROGRAM (72260)				
72260 105	Supervisor/Director	\$ 52,097	\$ 52,926	\$ 54,268
72260 162	Clerical Personnel	-	-	-
72260 189	Other Salaries & Wages	-	-	-
72260 201	Social Security	3,155	3,199	3,366
72260 204	State Retirement	4,715	4,790	4,820
72260 206	Life Insurance	41	41	42
72260 207	Medical Insurance	5,591	5,821	5,822
72260 210	Unemployment Compensation	54	54	75
72260 212	Employer Medicare	738	748	788
72260 302	Advertising	1,233	1,137	-
72260 307	Communication	2,170	1,344	700
72260 336	Maintenance & Repair Services - Equipment	-	-	-
72260 349	Printing, Stationery, and Forms	66	-	-
72260 355	Travel	-	47	300
72260 399	Other Contracted Services	-	-	-
72260 499	Other Supplies & Materials	-	-	-
72260 524	In Service/Staff Development	5,049	3,753	3,718
72260 599	Other Charges	-	-	-
72260 790	Other Equipment	-	-	-
72260	TOTAL ADULT EDUCATION PROGRAM	\$ 74,909	\$ 73,860	\$ 73,899
Increase (Decrease)				0.05%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
GENERAL ADMINISTRATION (72300)				
BOARD OF EDUCATION (72310)				
72310 191	Board and Committee Member Fees	\$ 7,425	\$ 6,725	\$ 8,700
	Board Meetings 12 @ \$375	4,500		
	Orientation 12 @ \$350	4,200		
72310 201	Social Security	460	417	539
72310 204	State Retirement	-	-	-
72310 206	Life Insurance	242	223	-
72310 210	Unemployment Compensation	-	10	-
72310 212	Employer Medicare	108	98	126
72310 301	Accounting Services	-	-	2,750
	Administration fees for System's 403(b) Plan			
72310 302	Advertising	3,646	2,265	3,000
	All System bids and legal notices required by State Statute			
72310 305	Audit Services	9,500	10,500	10,000
72310 320	Dues & Memberships	5,642	5,627	5,707
	TSBA	5,707		
72310 331	Legal Services	542	39	500
72310 332	Legal Notices, Recording, and Court Costs	34	-	-
72310 349	Printing, Stationery, and Forms	294	-	250
72310 351	Rentals	88	88	100
72310 355	Travel	1,800	1,568	2,000
72310 367	Maintenance & Repair Services - Records	2,500	2,500	2,500
72310 399	Other Contracted Services	-	-	250
72310 499	Other Supplies & Materials	-	-	250
72310 505	Judgments	-	-	-
72310 506	Liability Insurance	30,953	32,549	36,099
72310 508	Premium on Corporate Surety Bonds	7,504	7,891	8,750
72310 510	Trustee's Commissions	176,981	175,784	170,000
72310 513	Worker's Compensation Insurance	148,358	170,227	193,350
72310 524	In Service/Staff Development	5,481	5,216	5,500
72310 533	Criminal Investigation of Applicants TBI	5,536	528	1,500
72310 534	Refund to Applicant for Criminal Investigation	1,344	1,912	1,500
72310 599	Other Charges	15,438	15,556	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	\$ 423,876	\$ 439,723	\$ 469,371
			Increase (Decrease)	6.74%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
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)	1,000	1,000	1,000
72320 161	Secretary(ies)	28,714	29,074	29,742
	Includes supplement for Board meetings			
72320 189	Other Salaries & Wages	-	-	-
72320 201	Social Security	8,414	8,257	9,024
72320 204	State Retirement	17,287	17,556	17,981
72320 206	Life Insurance	82	82	84
72320 207	Medical Insurance	17,733	18,654	19,396
72320 208	Dental Insurance	1,319	1,319	1,450
72320 210	Unemployment Compensation	97	109	150
72320 212	Employer Medicare	1,997	2,039	2,112
72320 299	Other Fringe Benefits	299	299	330
72320 307	Communication	8,007	3,772	3,750
72320 320	Dues & Memberships	1,940	1,970	2,000
100	TASBO	50		
101	TOSS & AASA	1,950		
72320 330	Operating Lease Payments	2,394	1,995	2,500
72320 336	Maintenance & Repair Services - Equipment	2,041	2,041	2,250
	Postage Equipment			2,250
72320 348	Postal Charges	5,220	5,052	5,250
72320 355	Travel	4,800	5,603	5,800
72320 399	Other Contracted Services	-	-	-
72320 413	Drugs & Medical Supplies	-	-	250
72320 435	Office Supplies	1,548	2,638	2,750
72320 499	Other Supplies & Materials	-	-	-
72320 524	In-Service/Staff Development	3,104	4,291	5,000
72320 599	Other Charges	66	-	-
72320 701	Administration Equipment	-	-	-
72320	TOTAL OFFICE OF THE SUPERINTENDENT	\$ 210,802	\$ 210,491	\$ 215,559
			Increase (Decrease)	2.41%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
SCHOOL ADMINISTRATION (72400)				
OFFICE OF THE PRINCIPAL (72410)				
72410 104	Principal(s)	\$ 461,410	\$ 489,041	\$ 510,364
	Principal Performance Contracts	21,000		
	Benefits (below)	3,475		
72410 117	Career Ladder Program	12,000	12,000	11,000
72410 119	Accountants/Bookkeepers	175,741	160,796	126,288
72410 127	Career Ladder Extended Contracts	-	-	-
72410 139	Assistant Principal(s)	177,550	490,913	553,517
72410 161	Secretary(ies)	147,961	164,583	172,414
72410 162	Clerical Personnel	-	-	-
72410 189	Other Salaries & Wages	-	-	-
72410 201	Social Security	59,000	79,093	85,198
72410 204	State Retirement	77,876	108,768	114,254
72410 206	Life Insurance	1,012	1,239	1,302
72410 207	Medical Insurance	61,892	95,639	117,766
72410 210	Unemployment Compensation	948	1,711	2,363
72410 212	Employer Medicare	13,799	18,498	19,952
72410 307	Communication	39,765	24,138	18,000
72410 308	Consultants	-	-	-
72410 317	Data Processing Services	-	-	-
72410 320	Dues & Memberships	3,850	3,850	3,850
100	SACS District Accreditation	3,850		
72410 333	Licenses	1,888	-	-
72410 334	Maintenance Agreements	4,345	4,812	5,830
	L.G.D.P.C. Support Services	5,830		
72410 336	Maintenance & Repair Services - Equipment	-	-	250
72410 348	Postal Charges	-	-	-
72410 355	Travel	3,965	1,339	2,250
	Annual Allocation	2,250		
72410 399	Other Contracted Services	-	-	250
72410 411	Data Processing Supplies	-	-	250
72410 435	Office Supplies	934	1,520	1,500
72410 499	Other Supplies & Materials	-	-	250
72410 524	In Service/Staff Development	3,532	1,000	1,500
100	Annual Allocation	1,500		
72410 599	Other Charges	-	-	250
72410 701	Administration Equipment	641	-	-
72410	TOTAL OFFICE OF THE PRINCIPAL	\$ 1,248,109	\$ 1,658,940	\$ 1,748,598
			Increase (Decrease)	5.40%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
BUSINESS ADMINISTRATION (72500)				
FISCAL SERVICES (72510)				
72510 105	Supervisor/Director	\$ 49,497	\$ 50,272	\$ 51,268
72510 119	Accountants/Bookkeepers	77,000	78,029	79,587
72510 189	Other Salaries & Wages	-	-	-
72510 201	Social Security	7,641	7,507	8,118
72510 204	State Retirement	8,007	8,121	8,404
72510 206	Life Insurance	143	143	147
72510 207	Medical Insurance	3,581	9,483	11,775
72510 210	Unemployment Compensation	169	197	263
72510 212	Employer Medicare	1,787	1,756	1,902
72510 334	Maintenance Agreements	8,220	8,632	8,945
	L.G.D.P.C. Annual Software Maintenance (includes Check E-Z, Fixed Asset, and General Ledger Support)	8,945		
72510 336	Maintenance & Repair Services - Equipment	663	220	270
	L.G.D.P.C. Annual Hardware Maintenance	270		
72510 355	Travel	-	-	250
72510 399	Other Contracted Services	-	-	250
72510 411	Data Processing Supplies	-	-	500
72510 435	Office Supplies	5,190	5,020	11,365
	Includes one-time allocation for equipment upgrades that are less than \$1,000 each	5,865		
72510 499	Other Supplies & Materials	-	-	250
72510 524	In-Service/Staff Development	3,471	3,941	4,350
72510 599	Other Charges	-	-	250
72510 701	Administration Equipment	-	-	-
72510	TOTAL FISCAL SERVICES	\$ 165,369	\$ 173,321	\$ 187,894
		Increase (Decrease)		8.41%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
OPERATION & MAINTENANCE OF PLANT (72600)				
OPERATION OF PLANT (72610)				
72610 105	Supervisor/Director	\$ -	\$ -	\$ 18,558
72610 161	Secretary(ies)	-	-	-
72610 166	Custodial Personnel	700,493	688,401	733,738
72610 189	Other Salaries & Wages	-	-	-
72610 201	Social Security	41,253	39,967	46,679
72610 204	State Retirement	38,293	40,816	47,483
72610 206	Life Insurance	1,535	1,578	1,775
72610 207	Medical Insurance	47,556	65,342	66,725
72610 210	Unemployment Compensation	2,431	2,431	3,170
72610 212	Employer Medicare	9,648	9,347	10,953
72610 302	Advertising	-	-	-
72610 329	Laundry Service	232	221	500
72610 334	Maintenance Agreements	-	-	-
72610 335	Maintenance & Repair Services - Buildings	8,400	5,425	-
72610 336	Maintenance & Repair Services - Equipment	2,632	3,642	3,000
72610 347	Pest Control	6,225	6,845	6,300
100	Additional Pest Control			1,500
101	Monthly Pest Control			4,800
72610 359	Disposal Fees	-	-	500
72610 361	Permits	-	-	-
72610 399	Other Contracted Services	-	-	250
72610 410	Custodial Supplies	82,673	87,421	92,500
100	Annual Allocation (Paper towels, hand sanitizer, tissue, wipes, etc.)			90,000
101	Paint			2,500
72610 413	Drugs & Medical Supplies	-	-	250
72610 415	Electricity	906,303	843,509	900,446
	6.75% increase for the 2012 - 2013 fiscal year over 2011 - 2012 fiscal year actual			
72610 434	Natural Gas	231,662	193,721	206,797
	6.75% increase for the 2012 - 2013 fiscal year over 2011 - 2012 fiscal year actual			
72610 442	Propane Gas	-	-	-
72610 446	Small Tools	3,229	3,085	3,000
100	Miscellaneous Items			1,000
101	Vacuums			2,500
72610 454	Water & Sewer	125,860	133,226	142,219
	6.75% increase for the 2012 - 2013 fiscal year over 2011 - 2012 fiscal year actual			
72610 456	Gravel & Chert	-	-	-

FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
OPERATION & MAINTENANCE OF PLANT (72600)				
OPERATION OF PLANT (72610)				
72610 468	Chemicals	-	-	-
72610 499	Other Supplies & Materials	-	-	250
72610 501	Boiler Insurance	6,003	6,313	7,001
72610 502	Building & Content Insurance	109,372	119,843	127,553
72610 524	In-Service/Staff Development	-	-	-
72610 599	Other Charges	-	-	250
72610 720	Plant Operation Equipment	1,360	-	5,000
100	Buffers (2)	2,000		
101	Miscellaneous Equipment	3,000		
72610	TOTAL OPERATION OF PLANT	\$ 2,325,160	\$ 2,251,133	\$ 2,424,897
		Increase (Decrease)		7.72%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
OPERATION & MAINTENANCE OF PLANT (72600)				
MAINTENANCE OF PLANT (72620)				
72620 105	Supervisor/Director	\$ 54,280	\$ 54,501	\$ 75,222
72620 161	Secretary(ies)	24,890	25,184	25,688
72620 167	Maintenance Personnel	281,634	288,501	307,288
72620 189	Other Salaries & Wages	-	-	-
72620 201	Social Security	21,720	22,247	25,323
72620 204	State Retirement	22,290	22,216	26,677
72620 206	Life Insurance	400	395	494
72620 207	Medical Insurance	12,592	13,734	13,738
72620 210	Unemployment Compensation	678	663	882
72620 212	Employer Medicare	5,080	5,203	5,934
72620 307	Communication	4,701	3,517	3,000
72620 334	Maintenance Agreements	2,778	4,797	6,000
	Elevator Annual Maintenance			6,000
72620 335	Maintenance & Repair Services - Building	131,773	126,549	161,100
100	Annual Appropriation			80,000
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 - Lake Road			20,000
107	Special Request Repairs - Ridgemont			20,000
108	Special Request Repairs - Ridgemont Cafeteria Floor			6,000
109	Special Request Repairs - Ridgemont Gym Lights			2,000
110	Special Request Repairs - SFE			7,600
111	Sprinkler System Inspections			2,000
72620 336	Maintenance & Repair Services - Equipment	7,708	10,091	12,500
100	Lawn Mower Maintenance			7,500
101	Other Miscellaneous Maintenance			5,000
72620 348	Postal Charges	22	49	250
72620 351	Rentals	-	120	250
72620 361	Permits	2,720	370	2,750
	Boiler Permits			2,750
72620 399	Other Contracted Services	50	-	250
72620 413	Drugs & Medical Supplies	50	278	500
72620 418	Equipment and Machinery Parts	11	-	500
72620 420	Fertilizer, Lime, and Seed	2,182	891	2,000
72620 435	Office Supplies	1,054	1,382	1,500
72620 442	Propane Gas	60	80	250
72620 446	Small Tools	1,492	1,979	2,500

FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
OPERATION & MAINTENANCE OF PLANT (72600)				
MAINTENANCE OF PLANT (72620)				
72620 456	Gravel & Chert	454	902	1,000
72620 468	Chemicals	1,180	1,028	1,250
	Boiler Chemicals			1,250
72620 499	Other Supplies & Materials	-	-	250
72620 524	In-Service/Staff Development	-	-	500
72620 599	Other Charges	-	-	250
72620 701	Administration Equipment	-	-	-
72620 717	Maintenance Equipment	43,782	35,024	12,000
100	HVAC Units (Major Repair Parts)			12,000
72620	TOTAL MAINTENANCE OF PLANT	\$ 623,581	\$ 619,701	\$ 689,846
		Increase (Decrease)		11.32%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
STUDENT TRANSPORTATION (72700)				
TRANSPORTATION (72710)				
72710 105	Supervisor/Director	\$ 61,550	\$ 61,433	\$ 73,338
72710 142	Mechanic(s)	144,808	135,540	133,298
72710 146	Bus Drivers	518,692	517,120	491,268
72710 161	Secretary(ies)	31,316	29,599	21,216
72710 189	Other Salaries & Wages	-	-	-
72710 201	Social Security	44,242	43,269	44,635
72710 204	State Retirement	46,790	42,613	46,109
72710 206	Life Insurance	1,602	1,637	1,859
72710 207	Medical Insurance	39,306	49,338	47,100
72710 210	Unemployment Compensation	1,773	2,661	3,372
72710 212	Employer Medicare	10,347	10,120	10,472
72710 307	Communication	4,329	2,708	1,000
72710 312	Contracts with Private Agencies	-	-	-
	Student Education Program - School Bus Safety (Pre-K Program)			
72710 329	Laundry Service	903	960	1,000
72710 333	Licenses	227	78	13,745
	Computer Software 13,745			
72710 336	Maintenance & Repair Service-Equipment	3,726	1,497	4,950
	Reprogram Radios & Associated Costs (FY13 Only) 1,950			
72710 338	Maintenance & Repair Service-Vehicles	15,039	15,132	15,000
	Includes cost for Bus Fire Extinguishers			
72710 340	Medical and Dental Services	5,490	5,195	6,000
72710 348	Postal Charges	-	20	-
72710 349	Printing, Stationery, and Forms	-	-	-
72710 351	Rentals	-	-	2,700
	Tower Lease			
72710 355	Travel	15	-	100
72710 399	Other Contracted Services	-	250	250
72710 412	Diesel Fuel	232,339	273,974	272,038
	85,000 gallons 272,038			
	Quote Price 06/15/2012 - \$2.9095 @ 110% = \$ 3,2005			
72710 413	Drugs & Medical Supplies	49	388	250
72710 418	Equipment & Machinery Parts	-	-	-
72710 424	Garage Supplies	1,991	713	1,500
72710 425	Gasoline	42,682	53,284	50,556
	16,000 gallons 50,556			
	Quote Price 06/15/2012 - \$2.8725 @ 110% = \$ 3,1598			
72710 433	Lubricants	8,947	9,260	10,000
72710 435	Office Supplies	773	807	1,000
72710 446	Small Tools	828	837	1,250
72710 450	Tires & Tubes	29,437	27,787	30,000

FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
STUDENT TRANSPORTATION (72700)				
TRANSPORTATION (72710)				
72710 453	Vehicle Parts	45,776	65,041	70,000
72710 499	Other Supplies & Materials	23	60	250
72710 511	Vehicle & Equipment Insurance	33,768	35,510	39,382
72710 524	In-Service/Staff Development	2,630	5,097	5,000
72710 599	Other Charges	-	-	250
72710 701	Administration Equipment	-	-	-
72710 728	Traffic Control Equipment	-	-	-
72710 729	Transportation Equipment	255,488	159,020	202,800
100	Two (2) School Buses			168,100
101	Digital Repeater			2,700
102	Bus Cameras			10,000
103	Truck for Transportation Department (Rotation)			22,000
72710	TOTAL TRANSPORTATION	\$ 1,584,886	\$ 1,550,948	\$ 1,601,688
			Increase (Decrease)	3.27%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
SUPPORT SERVICES - 72000				
OTHER SUPPORT SERVICES (72800)				
CENTRAL AND OTHER (72810)				
72810 103	Assistant(s)	\$ -	\$ 41,697	\$ 59,445
72810 105	Supervisor/Director	51,400	52,202	70,580
72810 169	Part-time Personnel	12,520	-	-
72810 189	Other Salaries & Wages	17,600	-	-
72810 201	Social Security	4,950	5,717	8,067
72810 204	State Retirement	3,842	4,570	7,576
72810 206	Life Insurance	41	41	179
72810 207	Medical Insurance	-	-	-
72810 210	Unemployment Compensation	164	180	319
72810 212	Employer Medicare	1,158	1,337	1,889
72810 307	Communication	872	986	1,750
72810 308	Consultants	-	-	-
72810 317	Data Processing Services	65,520	70,269	67,740
	ENA Contract			67,740
72810 320	Dues & Memberships	30	-	50
72810 399	Other Contracted Services	-	-	-
72810 411	Data Processing Supplies	370	-	250
72810 435	Office Supplies	-	-	250
72810 499	Other Supplies & Materials	-	-	-
72810 524	In Service/Staff Development	1,399	1,399	2,000
72810 599	Other Charges	-	-	-
72810 701	Administration Equipment	-	-	-
72810 709	Data Processing Equipment	4,937	-	5,000
72810 790	Other Equipment	-	-	-
72810	TOTAL CENTRAL AND OTHER	\$ 164,803	\$ 178,398	\$ 225,095
			Increase (Decrease)	26.18%
72000	TOTAL SUPPORT SERVICES EXPENDITURES	\$ 9,045,202	\$ 9,370,993	\$ 10,042,812
			Increase (Decrease)	7.17%
70000	TOTAL OPERATING EXPENDITURES	\$ 24,462,905	\$ 25,139,548	\$ 26,024,217
			Increase (Decrease)	3.52%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
OPERATION OF NON-INSTRUCTIONAL SERV (73000)				
COMMUNITY SERVICES (73300)				
73300 105	Supervisor/Director	\$ 52,767	\$ 53,316	\$ 66,309
73300 116	Teachers	-	-	-
73300 163	Educational Assistant(s)	-	-	-
73300 189	Other Salaries & Wages	74,750	96,730	116,474
73300 199	Other Per Diem & Fees	-	-	-
73300 201	Social Security	6,646	7,550	9,973
73300 204	State Retirement	6,563	7,832	11,487
73300 210	Unemployment Compensation	216	474	1,106
73300 212	Employer Medicare	1,784	2,040	2,651
73300 314	Contracts with Public Carriers	-	-	-
73300 316	Contributions	-	-	-
73300 320	Dues and Memberships	-	-	-
73300 322	Evaluation & Testing	-	-	-
73300 348	Postal Charges	88	-	-
73300 349	Printing, Stationery, & Forms	62	179	500
73300 355	Travel	-	-	4,000
73300 399	Other Contracted Services	-	-	-
73300 422	Food Supplies	918	362	-
73300 429	Instructional Supplies & Materials	11,415	16,584	8,000
73300 435	Office Supplies	-	-	-
73300 499	Other Supplies & Materials	368	-	-
73300 524	In Service/Staff Development	986	914	-
73300 599	Other Charges (Mentoring)	45	-	500
73300 790	Other Equipment	748	-	-
73300	TOTAL COMMUNITY SERVICES	\$ 157,356	\$ 185,981	\$ 221,000
				Increase (Decrease)
				18.83%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
OPERATION OF NON-INSTRUCTIONAL SERV (73000)				
EARLY CHILDHOOD EDUCATION (73400)				
73400 105	Supervisor/Director	\$ 5,995	\$ 12,902	\$ 13,178
73400 116	Teachers	188,434	197,760	205,575
73400 117	Career Ladder Program	-	-	-
73400 163	Educational Assistants	73,667	73,540	73,288
73400 189	Other Salaries & Wages	-	-	-
73400 195	Certified Substitute Teachers	-	525	1,250
	Estimated Salaries	1,250		
	Social Security	78		
	Unemployment Compensation (.6%)	8		
	Medicare	18		
73400 198	Non-certified Substitute Teachers	-	4,023	5,000
	Estimated Salaries	5,000		
	Social Security	310		
	Unemployment Compensation (.6%)	30		
	Medicare	73		
73400 201	Social Security	15,193	16,290	18,509
73400 204	State Retirement	21,486	22,631	24,039
73400 206	Life Insurance	411	415	428
73400 207	Medical Insurance	50,562	48,598	49,745
73400 210	Unemployment Compensation	401	611	810
73400 212	Employer Medicare	3,554	3,814	4,338
73400 302	Advertising	1,084	1,383	1,500
73400 320	Dues and Memberships	719	323	1,650
73400 336	Maintenance & Repair Services - Equipment	-	-	-
73400 349	Printing, Stationery, & Forms	-	-	-
73400 355	Travel	-	-	-
73400 399	Other Contracted Services	-	-	-
73400 422	Food Supplies	1,520	2,806	3,000
73400 429	Instructional Supplies & Materials	54,503	63,541	14,174
73400 499	Other Supplies & Materials	148	-	-
73400 524	In-Service/Staff Development	3,761	9,292	19,000
73400 599	Other Charges	-	-	-
73400 790	Other Equipment	31,043	5,302	39,500
73400	TOTAL EARLY CHILDHOOD EDUCATION	\$ 452,481	\$ 463,756	\$ 474,984
			Increase (Decrease)	2.42%

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 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
CAPITAL OUTLAY (76000)				
REGULAR CAPITAL OUTLAY (76100)				
76100 189	Other Salaries and Wages	\$ -	\$ -	\$ -
76100 201	Social Security	-	-	-
76100 204	State Retirement	-	-	-
76100 206	Life Insurance	-	-	-
76100 207	Medical Insurance	-	-	-
76100 208	Dental Insurance	-	-	-
76100 210	Unemployment Compensation	-	-	-
76100 212	Employer Medicare	-	-	-
76100 299	Other Fringe Benefits	-	-	-
76100 304	Architects	-	-	-
76100 308	Consultants	-	-	-
76100 321	Engineering Services	-	-	-
76100 331	Legal Services	-	-	-
76100 399	Other Contracted Services	-	-	-
76100 706	Building Construction	403,271	116,173	-
76100 707	Building Improvements	176,490	225,694	602,500
100	Black Oak Gymnasium	67,500		
101	CTC Facility Renovation (Includes Furniture)	125,000		
102	Gym Roof Replacement - SF Middle/High	4,800		
103	Gymnasium Floor - Hillcrest	22,000		
104	HVAC - South Fulton M/H	325,000		
105	OCCHS Athletic Facilities	20,100		
106	Relocation of Small Greenhouse @ OCCHS	5,000		
107	Safe Schools Act of 1998 (Tank Cameras - \$5,000)	23,100		
108	Sink Replacements	10,000		
76100 715	Land	55,750	-	-
76100 724	Site Development	9,612	29,895	-
76100 799	Other Capital Outlay		-	-
76100	TOTAL REGULAR CAPITAL OUTLAY	\$ 645,123	\$ 371,762	\$ 602,500
			Increase (Decrease)	62.07%

FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
	DEBT SERVICE (80000)			
	EDUCATION DEBT SERVICE (80000)			
	PRINCIPAL (82130)			
82130 612	Principal on Other Loans Payable	\$ 458,334	\$ 80,000	\$ 250,000
	INTEREST (82230)			
82230 613	Interest on Other Loans Payable	75,000	61,250	16,125
80000	TOTAL EDUCATION DEBT SERVICE	\$ 533,334	\$ 141,250	\$ 266,125
			Increase (Decrease)	88.41%
	OTHER USES (99000)			
	TRANSFERS (99100)			
99100 504	Indirect Cost	\$ -	\$ -	\$ -
99100 590	Transfers Out (complete schedule below)	-	-	143,000
99000	TOTAL OTHER USES	\$ -	\$ -	\$ 143,000
			Increase (Decrease)	#DIV/0!
730000	GRAND TOTAL EXPENDITURES (APPROPRIATIONS)	\$ 26,251,199	\$ 26,302,297	\$ 27,731,826
			Increase (Decrease)	5.43%
	Excess of Estimated Revenues and Other Sources Over			
	(Under) Estimated Expenditures and Other Uses	\$ 978,984	\$ 658,718	\$ (855,096)
	Actual/Estimated Beginning Fund Balance, July 1, 2010, 2011, 2012	\$ 2,247,670	\$ 3,226,654	\$ 3,885,372
	Actual/Estimated Ending Fund Balance, June 30, 2011, 2012, 2013	\$ 3,226,654	\$ 3,885,372	\$ 3,030,277

**FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)**

EXPENDITURES (APPROPRIATIONS)

Additional Information Concerning Expenditures/Fund Balance

Non-Recurring Expenditures

76100 - Regular Capital Outlay	\$ 602,500
71100 722 - Regular Instruction Equipment	21,300
72110 333 - Licenses	15,000
72710 333 - Licenses	13,745
72710 729 - Transportation Equipment	<u>202,800</u>

Total Non-Recurring Expenditures \$ 855,345

Positive Figure Indicates Payment for Above Items from Fund Balance \$ 250

Calculation of Fund Balance to Maintain

Annual Payroll	\$ 21,503,195
Average Monthly Payroll @ 125%	\$ 2,239,916
Operating Expenditures	26,024,217
3% of Operating Expenditures	<u>780,726</u>

Fund Balance to Maintain for Efficient Operations 3,020,642

Projected Fund Balance June 30, 2013 \$ 3,030,277

Difference - Must be Positive for Sufficient Cash Flow \$ 9,635

**FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)**

<u>SCHEDULE OF TRANSFERS</u>

FUND #	PURPOSE	FROM FUND	TO FUND	AMOUNT
141	Paid Lunch Equity - USDA Requirement	General Purpose School		143,000
143	Paid Lunch Equity - USDA Requirement		Central Cafeteria	143,000

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
2012 - 2013**

Local Revenue Account Codes	Budget	Amended Budget (1)	Original Budget	Actual	Actual vs. Budget	2013 Budget vs. 2012 Budget/	Comments
	2012-2013	2011-2012	2011-2012	2011-2012	2011-2012	Amended Budget	
40110 Current Property Tax	4,219,417	-	3,933,770	3,987,562	53,792	285,647	
40120 Trustee's Collections - Prior Year	125,000	-	140,000	111,234	(28,766) *	(15,000)	
40130 Circuit Clk./Clk. & Master Coll. - Prior Yrs.	63,500	-	45,000	80,031	35,031	18,500	
40140 Interest & Penalty	22,500	-	25,250	21,643	(3,607) *	(2,750)	
40161 - 40163 Payments in Lieu of Taxes	180,550	-	192,000	183,800	(8,200)	(11,450)	
40210 Local Option Sales Tax	3,250,000	-	3,183,300	3,308,764	125,464	66,700	
40270 Business Tax	75,000	-	82,000	75,435	(6,565) *	(7,000)	
40280 Mineral Severance Tax	-	-	-	-	-	-	
40320 Bank Excise Tax	7,000	-	3,900	10,421	6,521	3,100	
40330 Wholesale Beer Tax	-	-	-	-	-	-	
40340 Coal Severance Tax	-	-	-	-	-	-	
40350 Interstate Telecommunications Tax	1,350	-	1,600	1,375	(225) *	(250)	
Other (Specify): _____	-	-	-	-	-	-	
_____	-	-	-	-	-	-	
40100 Total County Taxes	\$ 7,944,317	\$ -	\$ 7,606,820	\$ 7,780,265	\$ 173,445	\$ 337,497	
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	1,500	-	1,600	1,655	55	(100)	
44110 Investment Income	-	-	-	-	-	-	
44120 Lease/Rentals	-	-	-	1	1	-	
46850 Mixed Drink Tax	1,500	-	1,400	1,355	(45)	100	
46851 State Revenue Sharing - TVA	500,000	-	712,500	712,500	-	(212,500)	
49810 City General Fund Transfers	-	-	-	-	-	-	
Other (Specify): _____	-	-	-	-	-	-	
_____	-	-	-	-	-	-	
Total Local Revenue per School Records	\$ 8,447,317	\$ -	\$ 8,322,320	\$ 8,495,776	\$ 173,456	\$ 124,997	
LESS: Local Revenue Increases for (2):							
Capital Outlay	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Total Adjusted Local Revenue	\$ 8,447,317	\$ -	\$ 8,322,320	\$ 8,495,776	\$ 173,456	\$ 124,997	
Second Level - Per Pupil Revenue							
Total Local Revenue Divided by	\$ 8,447,317	\$ -	\$ 8,322,320	\$ 8,495,776			
Average Daily Membership (use funding allocation sheets)	-	-	-	-			
Per Pupil Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

If negative, a BEP reserve must be established.

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

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
2012-2013

1. Grand Total of Budgeted Expenditures - General Purpose School Fund*		\$ 27,731,826
2. Less: Total Estimated Revenue and Other Sources - General Purpose School Fund*		(26,876,730)
3. SUBTOTAL -- Excess of Grand Total of Budgeted Expenditures Over (Under) Total Estimated Revenue and Other Sources - General Purpose School Fund*		\$ 855,096
		CONTINUE
4. Less: Beginning Reserves Budgeted for <u>Recurring Expenditures</u> .		-
5. TOTAL -- Beginning Fund Balance Budgeted for Any Education Purpose **		\$ 855,096
		CONTINUE
<hr/>		
6. Beginning Undesignated Fund Balance		\$ 3,885,372
7. Total Operating Expenditures	\$ 26,024,217	
8. 3% of Total Operating Expenditures	X 3%	(780,726)
9. Amount of Fund Balance Available to be Budgeted for Any Education Purpose		\$ 3,104,646
		TEST IS MET

CERTIFICATION OF APPROPRIATE LEGISLATIVE BODY
SCHOOL FUNDS APPROPRIATION RESOLUTION FOR FISCAL YEAR 2012-13

BE IT RESOLVED BY THE County Commission Of Obion County, Tennessee assembled in regular session on the 20th day of August, 2012 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, 2012 and ending June 30, 2013, according to the following schedule:

	General Purpose	Central Cafeteria
Regular Instruction Program	\$ 12,740,113	\$ -
Alternative Instruction Program	137,998	-
Special Education Program	1,712,725	-
Vocational Education Program	1,194,405	-
Student Body Education Program	126,750	-
Adult Education Program	69,414	-
Attendance	131,566	-
Health Services	331,232	-
Other Student Support	582,492	-
Regular Instruction Program	1,180,083	-
Alternative Instruction Program	45,633	-
Special Education Program	123,959	-
Vocational Education Program	11,000	-
Adult Education Program	73,899	-
Board of Education	469,371	-
Office of the Superintendent	215,559	-
Office of the Principal	1,748,598	-
Fiscal Services	187,894	-
Operation of Plant	2,424,897	-
Maintenance of Plant	689,846	-
Transportation	1,601,688	-
Central and Other	225,095	-
Food Service	-	2,421,626
Community Services	221,000	-
Early Childhood Education	474,984	-
Regular Capital Outlay	602,500	-
Education Debt Service	266,125	-
Other Uses (Transfers)	143,000	-
TOTALS BY FUNDS	\$ 27,731,826	\$ 2,421,626

FY 2012-2013 BUDGET DOCUMENT

ESTIMATED REVENUE FROM CURRENT SCHOOL TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2012

ASSESSED VALUE OF PROPERTY FOR FY 2012-2013

	Inside Union City	Outside Union City	Total
Real Estate	\$ 164,409,435	\$ 279,443,315	\$ 443,852,750
Personalty	16,428,866	19,723,875	36,152,741
Public Utilities	6,011,871	40,855,127	46,866,998
Total Assessment	<u>\$ 186,850,172</u>	<u>\$ 340,022,317</u>	<u>\$ 526,872,489</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	\$1.18	\$ 5,268,725	94.00%	72.20%	4,219,417
General Purpose School Fund - FY12	\$1.11	\$ 5,221,839	94.00%	72.20%	3,933,770
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	1,719	27.80%
County of Obion	4,465	72.20%
TOTAL	<u>6,184</u>	<u>100.00%</u>

FY 2012-2013 BUDGET DOCUMENT General Purpose School Fund (Fund 141)		FY 2012-2013 BUDGET DOCUMENT Adult Education Budget Breakdown		
ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	State Grant	Local	Total
INSTRUCTION - 71000				
ADULT EDUCATION PROGRAM (71600)				
71600 116	Teachers	50,403	11,201	61,604
71600 201	Social Security	2,211	491	2,702
71600 204	State Retirement	935	208	1,143
71600 206	Life Insurance	-	-	-
71600 207	Medical Insurance	-	-	-
71600 210	Unemployment Compensation	-	270	270
71600 212	Employer Medicare	732	163	895
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	1,700	-	1,700
71600 449	Textbooks	-	-	-
71600 499	Other Supplies & Materials	-	-	-
71600 599	Other Charges	-	-	-
71600 790	Other Equipment	-	-	-
71600	TOTAL ADULT EDUCATION PROGRAM	57,081	12,333	69,414

FY 2012-2013 BUDGET DOCUMENT General Purpose School Fund (Fund 141)		FY 2012-2013 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	42,556	11,734	54,290
72260 162	Clerical Personnel	-	-	-
72260 189	Other Salaries & Wages	-	-	-
72260 201	Social Security	2,639	728	3,367
72260 204	State Retirement	3,780	1,042	4,822
72260 206	Life Insurance	-	42	42
72260 207	Medical Insurance	5,822	-	5,822
72260 210	Unemployment Compensation	-	75	75
72260 212	Employer Medicare	618	170	788
72260 302	Advertising	-	-	-
72260 307	Communication	700	-	700
72260 336	Maintenance & Repair Services - Equipment	-	-	-
72260 349	Printing, Stationery, and Forms	-	-	-
72260 355	Travel	300	-	300
72260 399	Other Contracted Services	-	-	-
72260 499	Other Supplies & Materials	-	-	-
72260 524	In Service/Staff Development	3,718	-	3,718
72260 599	Other Charges	-	-	-
72260 790	Other Equipment	-	-	-
72260	TOTAL ADULT EDUCATION PROGRAM	60,133	13,791	73,924
		117,214	26,124	143,338

	Salaries	Other
47120 - Adult Education Program	101,104.00	5,718.00
47120 - Adult Education Program (carry-over)	16,110.00	1,800.00
Difference	-	

FY 2012-2013 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Budget FY13		
SUPPORT SERVICES - 72000				
STUDENTS (72100)		State	Local	Total
HEALTH SERVICES (72120)		81.07%	18.93%	100.00%
COORDINATED SCHOOL HEALTH				
72120 105	Supervisor/Director	\$ 49,289	\$ -	\$ 49,289
72120 162	Clerical Personnel	-	-	-
72120 189	Other Salaries & Wages (Registered Dietician/Support)	-	11,500	11,500
72120 201	Social Security	3,058	713	3,771
72120 204	State Retirement	3,267	-	3,267
72120 206	Life Insurance	42	-	42
72120 207	Medical Insurance	5,822	-	5,822
72120 210	Unemployment Compensation	75	-	75
72120 212	Employer Medicare	717	167	884
72120 307	Communication	1,000	5,000	6,000
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	8,500	-	8,500
	CSH Employee Wellness	5,000		
	CSH Contracted Medical Services	3,500		
72120 348	Postal Charges	-	970	970
72120 349	Printing, Stationery, and Forms	1,500	-	1,500
	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	20,330	-	20,330
	CSH	20,330		
72120 435	Office Supplies	1,000	-	1,000
	CSH	1,000		
72120 499	Other Supplies & Materials	-	-	-
72120 524	In-Service/Staff Development	2,500	-	2,500
	CSH	2,500		
72120 599	Other Charges	-	-	-
72120 735	Health Equipment	-	-	-
72120	TOTAL HEALTH SERVICES	\$ 100,000	\$ 23,350	\$ 123,350
46590	Coordinated School Health Revenue	100,000	\$ -	123,350

For State Budget Document

Personnel Salaries - Professional Staff	\$ 49,289	\$ -	\$ 49,289
Personnel Salaries - Support Staff	-	-	-
Fringe Benefits	12,981	880	13,861
Contractual (Registered Dietician)	3,500	11,500	15,000
Telephone/Utilities	1,000	5,000	6,000
Materials/Supplies	26,730	-	26,730
Postage & Shipping	-	970	970
Printing & Publications	4,000	-	4,000
Travel	2,500	5,000	7,500
Other	-	-	-
Totals	\$ 100,000	\$ 23,350	\$ 123,350

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	FY 12-13					Total
		Black Oak	Hillcrest	Lake Road	Ridgemont	South Fulton	
OPERATION OF NON-INSTRUCTIONAL SERV (73000)							
COMMUNITY SERVICES (73300)							
Revenue State	LEAP	69,375	-	-	69,375	-	\$ 138,750
Revenue Local	ESP/Other	-	21,750	20,000	8,000	32,000	\$ 81,750
Total		69,375	21,750	20,000	77,375	32,000	\$ 220,500
73300 105	Supervisor/Director	18,654	8,700	5,985	21,945	11,025	\$ 66,309
73300 189	Other Salaries & Wages - Teachers	14,213	7,000	4,560	16,717	-	116,474
	Other Salaries & Wages - Educational Assistants	12,436	3,115	4,060	14,840	8,000	
	Educational Assistants - Non-Retirement	8,883	-	2,900	10,600	9,150	
73300 201	Social Security	3,360	1,167	1,085	2,614	1,747	9,973
73300 204	State Retirement	3,717	1,381	1,050	3,846	1,493	11,487
73300 210	Unemployment Compensation	326	114	106	384	176	1,106
73300 212	Employer Medicare	786	273	254	929	409	2,651
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	-	-	-	500	-	500
73300 355	Travel	2,000	-	-	2,000	-	4,000
73300 399	Other Contracted Services	-	-	-	-	-	-
73300 422	Food Supplies	-	-	-	-	-	-
73300 429	Instructional Supplies & Materials	5,000	-	-	3,000	-	8,000
73300 435	Office Supplies	-	-	-	-	-	-
73300 524	In-Service/Staff Development	-	-	-	-	-	-
73300 599	Other Charges	-	-	-	-	-	-
73300	TOTAL COMMUNITY SERVICES	\$ 69,375	\$ 21,750	\$ 20,000	\$ 77,375	\$ 32,000	\$ 220,500
	Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	FY 12-13					Total	State Budget Line
		Black Oak	Hillcrest	Lake Road	Ridgemoat	South Fulton		
OPERATION OF NON-INSTRUCTIONAL SERV (73000)								
EARLY CHILDHOOD EDUCATION (73400)								
Revenue State	\$117,490 per Classroom for 2012/2013 @ 80.87%	95,018.00	95,017.00	95,017.00	95,017.00	95,018.00	475,087.00	
Local Match	\$117,490 per Classroom for 2012/2013 @ 19.13%	22,472.00	22,473.00	22,473.00	22,473.00	22,472.00	112,363.00	
Total		117,490.00	117,490.00	117,490.00	117,490.00	117,490.00	587,450.00	
73400 105	Supervisor/Director	\$ 13,183	\$ -	\$ -	\$ -	\$ -	\$ 13,183	1
73400 116	Teachers	38,315	36,030	47,175	39,185	44,955	205,660	1
73400 163	Educational Assistants	14,120	15,744	14,120	14,652	14,652	73,288	1
73400 195	Certified Substitute Teachers	250	250	250	250	250	1,250	1
73400 198	Non-certified Substitute Teachers	1,000	1,000	1,000	1,000	1,000	5,000	1
73400 201	Social Security	4,150	3,291	3,881	3,417	3,774	18,513	2
73400 204	State Retirement	5,462	4,192	5,077	4,402	4,914	24,047	2
73400 206	Life Insurance	92	84	84	84	84	428	2
73400 207	Medical Insurance	11,710	10,062	13,986	3,925	10,062	49,745	2
73400 210	Unemployment Compensation	172	160	160	159	159	810	2
73400 212	Employer Medicare	973	771	909	800	886	4,339	2
73400 302	Advertising	300	300	300	300	300	1,500	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	330	330	330	330	330	1,650	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	2,625	2,625	2,625	3,675	2,624	14,174	5
73400 449	Textbooks	-	-	-	-	-	-	
73400 499	Other Supplies & Materials	-	-	-	-	-	-	5
73400 524	In-Service/Staff Development	3,800	3,800	3,800	3,800	3,800	19,000	11, 12
73400 599	Other Charges	-	-	-	-	-	-	
73400 790	Other Equipment:							
		9,352	9,353	7,000	11,950	1,845	39,500	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	Internet Connection (\$546/school)	546	546	546	546	546	2,730	8
Local Match	In-Kind Expense (Supplies as necessary)	4,788	4,789	4,789	4,788	4,788	23,942	5
Local Match	Indirect Cost (12.68%)	12,048	12,048	12,048	12,048	12,048	60,240	22
73400	TOTAL EARLY CHILDHOOD EDUCATION	\$ 128,907	\$ 111,065	\$ 123,770	\$ 111,001	\$ 112,707	\$ 587,450	
	Balance	\$ (11,417)	\$ 6,425	\$ (6,280)	\$ 6,489	\$ 4,783	\$ 0	

Insurance Breakdown
FY13

Budget Amounts

Type	Cost	2% Discount	Distribute Service Fee	Net	Account #	Description
Workers' Compensation	197,296	3,946	-	193,350	72310 513	Worker's Compensation Insurance
Local Service Fee	20,000	-	(20,000)	-		
Property & Contents	118,257	2,364	11,660	127,553	72610 502	Building & Content Insurance
Employee Blanket Bond	2,028	41	200	2,187	72310 508	Premium on Corporate Surety Bonds
Auto Liability	36,512	730	3,600	39,382	72710 511	Vehicle & Equipment Insurance
General Liability	20,284	406	2,000	21,878	72310 506	Liability Insurance
Boiler & Machinery	6,491	130	640	7,001	72610 501	Boiler Insurance
School Leaders Errors & Omissions	6,085	122	600	6,563	72310 508	Premium on Corporate Surety Bonds
Student and Athletic Accident	13,185	264	1,300	14,221	72310 506	Liability Insurance
Total	420,138	8,003	-	412,135		

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	523,481.00	142,469.00	18,762.00		684,712.00
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.	15,178.00	56,000.00	3,800.00		74,978.00
FY2010 Amount Reserved @ 6-30-11 (Cash on hand)					0.00
Transfers INTO this project				35,463.00	35,463.00
FY 2012 Total Budgeted	538,659.00	198,469.00	22,562.00	35,463.00	795,153.00
Check: should be zero (revenue minus expenditures)	0.00	0.00	0.00	0.00	0.00
Check: should be zero (FY2011 total less Est. Rev.)	0.00	0.00	0.00	0.00	0.00

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
49800	Transfer FROM other Federal Projects (Revenue INTO this Title/Project)	0.00	0.00		35,463.00	35,463.00
47141	Title 1 Grants to LEA's (FY12 Allocation + FY11 Funds NOT rcv'd)	538,659.00				538,659.00
47146	Title III-English Language Acquisition Grants (FY12 Allocation + FY11 Funds NOT rcv'd)			22,562.00		22,562.00
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)		198,469.00			198,469.00
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		538,659.00	198,469.00	22,562.00	35,463.00	795,153.00

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						
Account Number/ Line Item Number	REGULAR INSTRUCTIONAL EDUCATION	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 \$)
71100	Line Item Description					
71100 / 116	Teachers	327,125.00	94,855.00	0.00	0.00	421,980.00
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	33,940.00	0.00	0.00	0.00	33,940.00
71100 / 189	Other Salaries & Wages	0.00	0.00	0.00	0.00	0.00
71100 / 195	Certified Substitute Teachers	500.00	500.00	0.00	0.00	1,000.00
71100 / 198	Non-certified Substitute Teachers	1,000.00	1,000.00	0.00	0.00	2,000.00
71100 / 201	Social Security	22,125.00	5,883.00	0.00	0.00	28,008.00
71100 / 204	State Retirement	30,956.00	8,425.00	0.00	0.00	39,381.00
71100 / 206	Life Insurance	420.00	84.00	0.00	0.00	504.00
71100 / 207	Medical Insurance	47,560.00	19,112.00	0.00	0.00	66,672.00
71100 / 208	Dental Insurance	0.00	0.00	0.00	0.00	0.00
71100 / 210	Unemployment Compensation	540.00	108.00	0.00	0.00	648.00
71100 / 212	Employer Medicare	5,179.00	1,378.00	0.00	0.00	6,557.00
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	7,644.00	0.00	7,644.00
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	21,430.00	1,000.00	6,818.00	0.00	29,248.00
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	490,775.00	132,345.00	14,462.00	0.00	637,582.00

Set-asides and Comments:

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	0.00	0.00	0.00
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	8,000.00	0.00	8,000.00
72130 / 599	Other Charges	5,720.00	0.00	0.00	0.00	5,720.00
72130 / 790	Other Equipment	0.00	0.00	0.00	0.00	0.00
72130	Subtotal OTHER STUDENT SUPPORT	5,720.00	0.00	8,000.00	0.00	13,720.00

Set-asides and Comments:

72130/599: \$550 is for materials and supplies for home.

72130-599: \$5235 is 1% reserved for parental involve

will go to schools

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	27,386.00	27,386.00
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	38,310.00	0.00	0.00	38,310.00
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	1,699.00	1,699.00
72210 / 204	State Retirement	0.00	0.00	0.00	2,433.00	2,433.00
72210 / 206	Life Insurance	0.00	0.00	0.00	15.00	15.00
72210 / 207	Medical Insurance	0.00	0.00	0.00	3,287.00	3,287.00
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	560.00	0.00	398.00	958.00
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	1,500.00	0.00	225.00	1,725.00
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	700.00	0.00	0.00	700.00
72210 / 524	In Service/Staff Development	4,322.00	24,821.00	0.00	0.00	29,143.00
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	4,322.00	65,999.00	0.00	35,463.00	105,784.00

Set-asides and Comments:

72210/189: salaries for teacher mentors

72210/499: Praxis fees

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:

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	2,604.00	0.00	0.00	0.00	2,604.00
99100 / 590	Cumulative Transfers TO Other Federal Projects (INCLUDING Consolidated Administration) (Expenditure(s) FROM this Title/Project)	35,238.00	125.00	100.00	0.00	35,463.00
99100	Subtotal TRANSFERS OUT AND INDIRECT COST	37,842.00	125.00	100.00	0.00	38,067.00
Total Appropriations		538,659.00	198,469.00	22,562.00	35,463.00	795,153.00

Set-asides and Comments:

~ Complete the grant budget sheet and include a detailed narrative of funds. Your request should not exceed your current grant award. Remember that carryover funds are NOT allowed.

2012-14 GRANT BUDGET

GRANTEE: SOUTH FULTON ELEMENTARY SCHOOL (OBION COUNTY SCHOOLS)

PROGRAM AREA: 21st Century Community Learning Centers

Refer to *Department of Finance and Administration Policy 03, Uniform Reporting Requirements and Cost Allocation Plans for Subrecipients of Federal and State Grant Monies, Appendix A* for further definition of each expense object line-item in the model budget format. Policy 03 can be found on the Internet at: <http://www.state.tn.us/finance/rds/ocr/policy03.pdf>

THE FOLLOWING IS APPLICABLE TO EXPENSE INCURRED IN THE PERIOD: July 1, 2012 through June 30, 2014

POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY (detail schedule(s) attached as applicable)	GRANT YR 4 BUDGET	GRANT YR 5 BUDGET	TOTAL PROJECT
1	Salaries	51,000	51,000	102,000
2	Benefits & Taxes 16.7% and 7.65%	5500	5500	11,000
4, 15	Professional Fee/ Grant & Award	2500	2500	5000
5	Supplies	5400	5400	10,800
6	Telephone	0	0	0
7	Postage & Shipping	0	0	0
8	Occupancy	0	0	0
9	Equipment Rental & Maintenance	0	0	0
10	Printing & Publications	0	0	0
11, 12	Travel/ Conferences & Meetings	3500	3500	7000
14	Insurance	0	0	0
18	Other Non-Personnel	1000	1000	2000
20	Capital Purchase	0	0	0
22	Indirect Cost _____%	0	0	0
24	In-Kind Expense	0	0	0
25	GRAND TOTAL	68,900	68,900	137,800

>> Attach a detailed Budget Narrative describing the expenditures listed above.

**Although matching funds are not required, you should include in your narrative a description of the contribution of resources being provided towards the implementation of this project.

PLEASE REMEMBER THAT CARRYOVER FUNDS ARE NOT ALLOWED.

**PERKINS IV BUDGET SUMMARY
2012-2013**

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

SCHOOL SYSTEM OBION COUNTY

SCHOOL SYSTEM NUMBER 660

FEDERAL DESCRIPTION		PROGRAM IMPROVEMENT		
FEDERAL ALLOCATION		\$42,527.00		
STATE REVENUE CODE		47131		
FUND		142		
ACCOUNT NUMBER	EXPENDITURE NAME OF ACCOUNT	FEDERAL ALLOCATION		
71300	TEACHERS (INSTRUCTION) <i>Note any dollars spent under this account number must be directly linked to instuction</i>			
71300 116	TEACHER SALARIES (<i>New program/graduated phase out</i>)	\$0.00	Benefits must be manually calculated!	
71300 162	CLERICAL PERSONNEL (<i>Requires job description</i>)	\$0.00		
71300 163	EDUCATIONAL ASSISTANT SALARIES (<i>Requires job description</i>)	\$0.00		
71300 189	OTHER SALARIES AND WAGES (<i>Requires job description</i>)	\$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		5% cap \$2,126.35
71300 336	MAINTENANCE or EQUIPMENT <i>REPAIR</i>	\$0.00		
71300 399	OTHER CONTRACTED SERVICES	\$0.00		
71300 429	INSTRUCTIONAL SUPPLIES & 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	\$28,000.00		
Total 71300		\$28,000.00		

**PERKINS IV BUDGET SUMMARY
2012-2013**

SCHOOL SYSTEM OBION COUNTY

SCHOOL SYSTEM NUMBER 660

ACCOUNT NUMBER	EXPENDITURE NAME OF ACCOUNT	FEDERAL ALLOCATION	
72130	OTHER STUDENT SUPPORT		
72130 123	GUIDANCE PERSONNEL (Requires job description)	\$0.00	
72130 146	BUS DRIVERS (Field trips post secondary transition-add benefits)	\$0.00	
72130 201	SOCIAL SECURITY	\$0.00	
72130 204	STATE RETIREMENT	\$0.00	
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	\$0.00	
72130 299	OTHER FRINGE BENEFITS	\$0.00	
72130 399	OTHER CONTRACTED SERVICES	\$0.00	
72130 599	OTHER CHARGES (CTSO TRANSPORTATION- Note add benefits above)	\$0.00	
CTSO			
72130 146 C	BUS DRIVERS	\$1,000.00	
72130 355 C	TRAVEL (Student and Teacher CTSO travel)	\$7,505.00	
72130 399 C	OTHER CONTRACTED SERVICES (CTSO BUS CHARTER)	\$0.00	
TOTAL CTSO TRAVEL		\$8,505.00	CTSO TRAVEL 20% cap \$8,505.40
PROFESSIONAL DEVELOPMENT			
72130 189	OTHER PD SALARIES (STIPENDS-Note add benefits above)	\$0.00	
72130 355 PD	TEACHER (PD TRAVEL) Note all PD must be documented	\$3,422.00	
72130 399	OTHER CONTRACTED SERVICES (OUTSIDE PRESENTERS' PD)	\$0.00	
72130 524	PD MATERIALS, FACILITY RENTAL AND SUPPLIES)	\$500.00	
TOTAL PROFESSIONAL DEVELOPMENT		\$3,922.00	PROFESSIONAL DEVELOPMENT 5% \$2,126.35
TOTAL 72130		\$12,427.00	

**PERKINS IV BUDGET SUMMARY
2012-2013**

SCHOOL SYSTEM OBION COUNTY

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	\$2,100.00	
72230 499	OTHER SUPPLIES AND EQUIPMENT	\$0.00	
72230 524	CTE DIRECTOR INSERVICE/PD	\$0.00	
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)		\$2,100.00	\$2,126.35
TOTAL FEDERAL ALLOCATION		\$42,527.00	\$42,527.00

SIGNATURE OF CAREER TECHNICAL DIRECTOR

DATE _____

SIGNATURE OF DIRECTOR OF SCHOOLS OR
AUTHORIZED REPRESENTATIVE

DATE _____

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	PRESCHOOL GRANT	*FTE Positions
116	Teachers	982,790	22.00	36,730	1.00	52,430	1.00	-	-
117	Career Ladder Program	14,000	XXXXXXXX	XXXXXXXX	XXXXXXXX	1,000	XXXXXXXX	XXXXXXXX	XXXXXXXX
127	Career Ladder Extended Contracts	-	XXXXXXXX	XXXXXXXX	XXXXXXXX	-	XXXXXXXX	XXXXXXXX	XXXXXXXX
128	Homebound Teachers	27,500	-	-	-	-	-	-	-
162	Clerical Personnel	-	-	-	-	-	-	-	-
163	Educational Assistants	79,477	5.50	330,625	23.00	-	-	19,372	2.00
171	Speech Pathologist	130,790	3.00	-	-	-	-	-	-
189	Other Salaries & Wages	-	-	-	-	-	-	-	-
195	Certified Substitute Teachers	3,000	-	-	-	-	-	-	-
198	Non-Certified Substitute Teachers	15,000	-	-	-	-	-	-	-
201	Social Security	77,691	XXXXXXXX	22,803	XXXXXXXX	3,314	XXXXXXXX	1,203	XXXXXXXX
204	State Retirement	107,620	XXXXXXXX	24,512	XXXXXXXX	4,746	XXXXXXXX	1,246	XXXXXXXX
206	Life Insurance	1,344	XXXXXXXX	1,011	XXXXXXXX	42	XXXXXXXX	84	XXXXXXXX
207	Medical Insurance	179,719	XXXXXXXX	31,400	XXXXXXXX	10,062	XXXXXXXX	3,925	XXXXXXXX
208	Dental Insurance	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
210	Unemployment Compensation	2,402	XXXXXXXX	1,800	XXXXXXXX	75	XXXXXXXX	150	XXXXXXXX
212	Employer Medicare	18,197	XXXXXXXX	5,350	XXXXXXXX	776	XXXXXXXX	283	XXXXXXXX
299	Other Fringe Benefits	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
310	Contracts With Other Public Agencies	-	XXXXXXXX	58,958	XXXXXXXX	-	XXXXXXXX	929	XXXXXXXX
311	Contracts With Other School Systems	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
312	Contracts With Private Agencies	-	XXXXXXXX	-	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	6,063	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
449	Textbooks	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
499	Other Supplies & Materials	250	XXXXXXXX	5,000	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	1,640,280	XXXXXXXX	524,252	XXXXXXXX	72,445	XXXXXXXX	27,192	XXXXXXXX

C. FINANCIAL INFORMATION (Continued)

Regular Allocation

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO. 72120	EXPENDITURES SUPPORT SERVICES (72000) STUDENTS (72100) HEALTH SERVICES (72120)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	GENERAL PURPOSE FUND	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
131	Medical Personnel	-	-	15,108	0.50	-	-	-	-
189	Other Salaries & Wages	-	-	-	-	-	-	-	-
201	Social Security	-	XXXXXXXX	938	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
204	State Retirement	-	XXXXXXXX	971	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
206	Life Insurance	-	XXXXXXXX	21	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
207	Medical Insurance	-	XXXXXXXX	1,963	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
208	Dental Insurance	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
210	Unemployment Compensation	-	XXXXXXXX	38	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
212	Employer Medicare	-	XXXXXXXX	220	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	19,259	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX

C. FINANCIAL INFORMATION (Continued)

Regular Allocation

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO. 72210	EXPENDITURES SUPPORT SERVICES (72000) INSTRUCTIONAL STAFF (72200) SPECIAL EDUCATION PROGRAM (72210)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	GENERAL PURPOSE FUND	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
105	Supervisor/Director	73,682	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	-	-	47,175	1.00	-	-	-	-
161	Secretary(s)	-	-	27,022	1.00	-	-	-	-
162	Clerical Personnel	-	-	-	-	-	-	-	-
171	Speech Pathologist (Supervisory)	-	-	-	-	-	-	-	-
189	Other Salaries & Wages	-	-	-	-	-	-	-	-
196	In-Service Training	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
201	Social Security	4,631	XXXXXXXX	4,602	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
204	State Retirement	6,633	XXXXXXXX	5,926	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
206	Life Insurance	42	XXXXXXXX	84	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
207	Medical Insurance	10,062	XXXXXXXX	10,062	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
208	Dental Insurance	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
210	Unemployment Compensation	75	XXXXXXXX	150	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
212	Employer Medicare	1,084	XXXXXXXX	1,078	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	25,000	XXXXXXXX	2,000	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX
399	Other Contracted Services	250	XXXXXXXX	31,000	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	123,959	XXXXXXXX	129,099	XXXXXXXX	-	XXXXXXXX	-	XXXXXXXX

C. FINANCIAL INFORMATION (Continued)

Regular Allocation

2. Estimated Expenditures

Education for Students with Disabilities

ACCOUNT NO. 72710	SUPPORT SERVICES (72000) STUDENT TRANSPORTATION (72700) TRANSPORTATION (72710)	GENERAL PURPOSE FUND	*FTE Positions	IDEA PART B	*FTE Positions	GENERAL PURPOSE FUND	*FTE Positions	PRESCHOOL GRANT	*FTE Positions
72710 105	Supervisor/Director	-	-	-	-	-	-	-	-
72710 142	Mechanic(s)	-	XXXXXXXX	XXXXXXXX	XXXXXXXX	-	XXXXXXXX	XXXXXXXX	XXXXXXXX
72710 146	Bus Drivers	-	-	44,382	3.00	-	-	8,386	1.00
72710 162	Clerical Personnel	-	XXXXXXXX	XXXXXXXX	XXXXXXXX	-	XXXXXXXX	XXXXXXXX	XXXXXXXX
72710 189	Other Salaries & Wages	-	-	-	XXXXXXXX	-	-	-	XXXXXXXX
72710 201	Social Security	-	-	2,755	XXXXXXXX	-	-	521	XXXXXXXX
72710 204	State Retirement	-	-	2,852	XXXXXXXX	-	-	539	XXXXXXXX
72710 206	Life Insurance	-	-	126	XXXXXXXX	-	-	42	XXXXXXXX
72710 207	Medical Insurance	-	-	-	XXXXXXXX	-	-	-	XXXXXXXX
72710 208	Dental Insurance	-	-	-	XXXXXXXX	-	-	-	XXXXXXXX
72710 210	Unemployment Compensation	-	XXXXXXXX	225	XXXXXXXX	-	XXXXXXXX	75	XXXXXXXX
72710 212	Employer Medicare	-	XXXXXXXX	647	XXXXXXXX	-	XXXXXXXX	123	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	5,001	XXXXXXXX	-	XXXXXXXX	2,501	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	-	XXXXXXXX	57,988	XXXXXXXX	-	XXXXXXXX	12,187	XXXXXXXX

Grand Total Expenditures	1,764,239	730,598.00	72,445	39,379
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Total Allocation		834,924.00		39,575.00
Indirect Costs	0.50%	3,652.00		196.00
Permissive Use of Funds	15.00%	100,674.00		-
Balance		-		-

FY 2012-2013 BUDGET DOCUMENT
Central Cafeteria Fund (Fund 143)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY11	Estimated FY12	Budget FY13
43000	Charges for Current Services			
43500	Education Charges			
43521	Lunch Payments - Children	\$ 382,016	\$ 343,639	\$ 348,000
43522	Lunch Payments - Adults	92,762	95,650	99,000
43523	Income from Breakfast	-	-	-
43524	Special Milk Sales	-	-	-
43525	Ala Carte Sales	175,608	137,929	139,000
43570	Receipts from Individual Schools	9,170	10,349	12,000
43990	Other Charges for Services	-	-	-
43000	Total Charges for Current Services	\$ 659,556	\$ 587,567	\$ 598,000
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	\$ 4,850	\$ 3,177	\$ 5,000
44130	Sale of Materials & Supplies	-	193	-
44160	Retirees' Insurance Payments	-	-	-
44170	Miscellaneous Refunds	225	11	-
44500	Nonrecurring Items			
44530	Sale of Equipment	-	-	-
44560	Damages Recovered from Individuals	-	-	-
44990	Other Local Revenue	-	-	-
44000	Total Other Local Revenues	\$ 5,075	\$ 3,381	\$ 5,000
46000	State of Tennessee			
46500	State Education Funds			
46520	School Food Service	\$ 21,333	\$ 20,809	\$ 21,000
46500	Total State Education Funds	\$ 21,333	\$ 20,809	\$ 21,000
47000	Federal Government			
47100	Federal through State			
47111	USDA School Lunch Program	\$ 847,262	\$ 921,173	\$ 955,000
47112	USDA - Commodities	135,258	95,952	116,150
47113	Breakfast	459,618	486,632	499,000
47114	USDA - Other	22,397	26,749	28,000
47115	USDA Food Service Equipment Grant	-	3,690	-
47590	Other Federal Through State	-	2,500	-
47100	Total Federal Through State	\$ 1,464,535	\$ 1,536,696	\$ 1,598,150
49000	Other Sources			
49800	Transfers In (paid lunch equity)	\$ -	\$ -	\$ 143,000
49000	Total Other Sources	\$ -	\$ -	\$ 143,000
140000	TOTAL ESTIMATED REVENUES	\$ 2,150,499	\$ 2,148,453	\$ 2,365,150

FY 2012-2013 BUDGET DOCUMENT
Central Cafeteria Fund (Fund 143)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY11	Estimated FY12	Budget FY13
	OPERATION OF NON-INSTRUCTIONAL SERV. (73000)			
	FOOD SERVICE (73100)			
143 73100 105	Supervisor/Director	\$ 50,200	\$ 51,501	\$ 53,368
143 73100 119	Accountants/Bookkeepers	14,600	14,791	15,087
143 73100 162	Clerical Personnel	15,400	15,504	15,814
143 73100 165	Cafeteria Personnel	701,784	698,214	729,167
143 73100 167	Maintenance Personnel	16,488	17,273	17,618
143 73100 189	Other Salaries & Wages	-	-	-
143 73100 196	In-Service Training	-	-	-
143 73100 201	Social Security	48,255	47,953	51,586
143 73100 204	State Retirement	47,018	47,090	54,073
143 73100 206	Life Insurance	1,819	1,795	2,226
143 73100 207	Medical Insurance	23,008	25,368	31,650
143 73100 210	Unemployment Compensation	2,542	2,921	4,036
143 73100 212	Employer Medicare	11,285	11,215	12,101
143 73100 302	Advertising	105	-	250
143 73100 305	Audit Services	3,000	3,000	3,500
143 73100 307	Communication	3,165	1,089	3,500
143 73100 320	Dues and Memberships	445	442	600
143 73100 330	Operating Lease Payments	-	-	-
143 73100 334	Maintenance Agreements	4,079	4,079	4,250
143 73100 336	Maintenance & Repair Service Equipment	25,990	27,676	29,000
143 73100 347	Pest Control	1,834	1,848	2,200
143 73100 348	Postal Charges	335	334	500
143 73100 354	Transportation - Other Than Students	16,943	10,063	15,000
143 73100 355	Travel	26	81	200
143 73100 359	Disposal Fees	29,837	28,875	31,000
143 73100 361	Permits	560	560	750
143 73100 399	Other Contracted Services	-	-	1,000
143 73100 410	Custodial Supplies	18,372	15,393	18,000
143 73100 421	Food Preparation Supplies	67,004	75,742	80,000
143 73100 422	Food Supplies	851,383	907,179	917,000
143 73100 435	Office Supplies	6,306	4,363	5,000
143 73100 451	Uniforms	-	-	-
143 73100 452	Utilities	-	-	-
143 73100 469	USDA - Commodities	135,258	95,952	116,150
143 73100 499	Other Supplies & Materials	-	-	1,000
143 73100 504	Indirect Cost	-	-	149,000
143 73100 510	Trustee's Commission	2		
143 73100 517	Surcharges	1,948	2,909	3,000
143 73100 524	In Service/Staff Development	3,315	3,419	4,000
143 73100 599	Other Charges	-	-	-
143 73100 710	Food Service Equipment	88,841	28,605	50,000
143 73100	TOTAL FOOD SERVICE	\$ 2,191,147	\$ 2,145,234	\$ 2,421,626
143 70000	TOTAL OPERATING EXPENDITURES	\$ 2,191,147	\$ 2,145,234	\$ 2,421,626
143 730000	GRAND TOTAL EXPENDITURES (APPROPRIATIONS)	\$ 2,191,147	\$ 2,145,234	\$ 2,421,626
	Excess of Estimated Revenues and Other Sources Over			
	(Under) Estimated Expenditures and Other Uses	(40,648)	3,219	(56,476)
	Actual/Estimated Beginning Fund Balance, July 1, 2010, 2011, 2012	666,036	625,388	628,607
	Actual/Estimated Ending Fund Balance, June 30, 2011, 2012, 2013	625,388	628,607	572,131