



Welcome to

Obion County Schools

Building Character

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

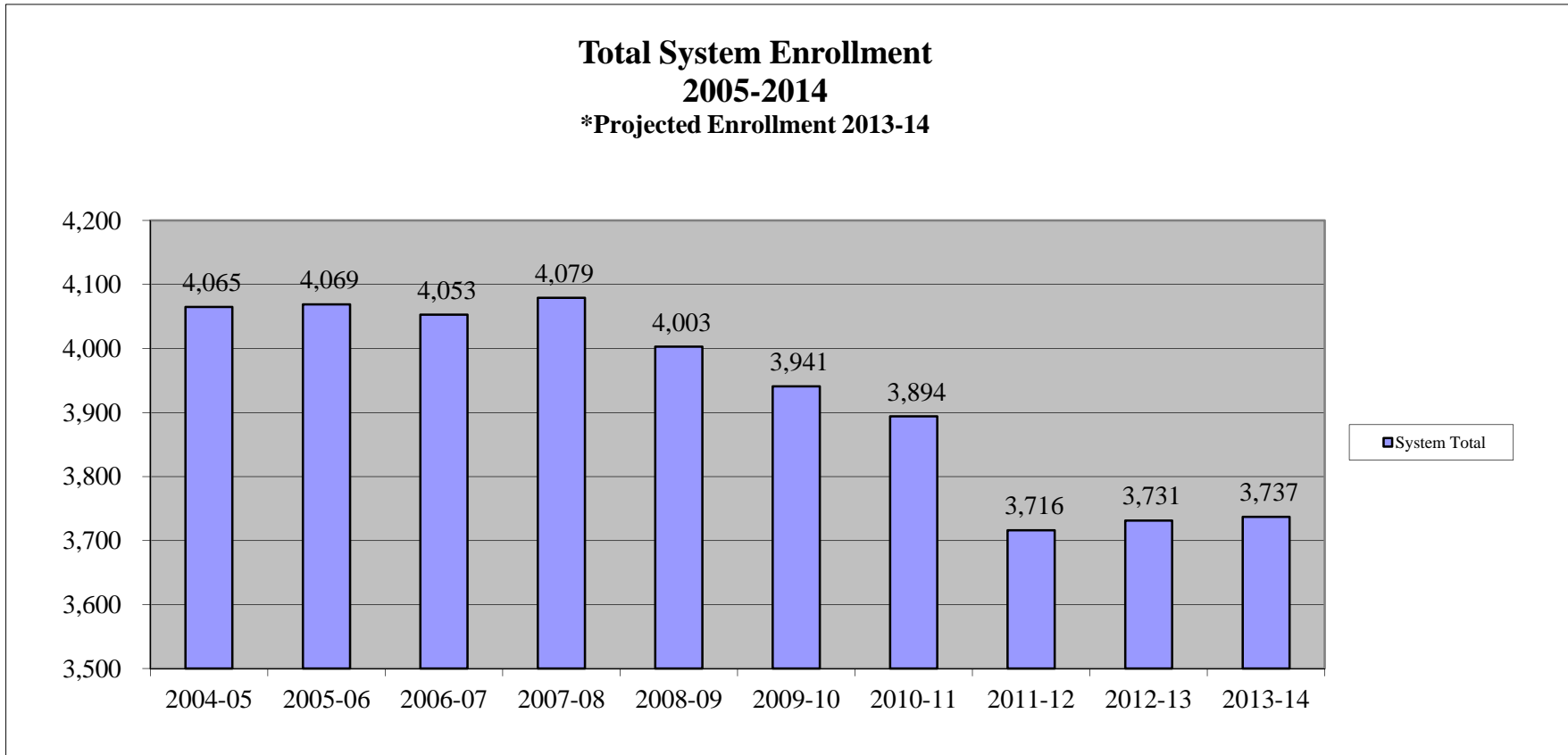


For the Fiscal Year Beginning July 1, 2013
And Ending June 30, 2014

Total System Enrollment

System Total

2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
4,065	4,069	4,053	4,079	4,003	3,941	3,894	3,716	3,731	3,737

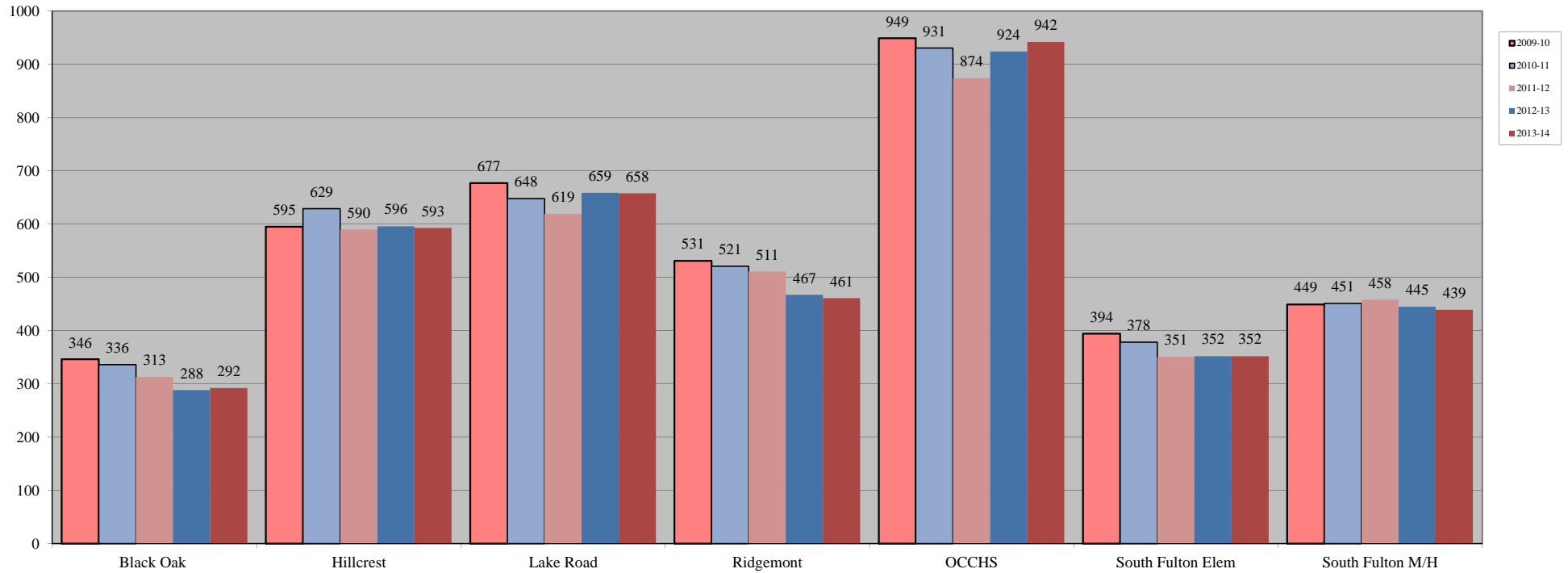


Total System Enrollment

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Black Oak	369	381	391	368	364	346	336	313	288	292
Hillcrest	599	606	603	620	603	595	629	590	596	593
Lake Road	674	669	648	695	688	677	648	619	659	658
Ridgemont	624	614	554	562	568	531	521	511	467	461
OCCHS	892	903	945	943	921	949	931	874	924	942
South Fulton Elem	458	450	464	433	398	394	378	351	352	352
South Fulton M/H	449	446	448	458	461	449	451	458	445	439
System Total	4,065	4,069	4,053	4,079	4,003	3,941	3,894	3,716	3,731	3,737

Total Enrollment By School 2009-2014

*Projected Enrollment 2013-14

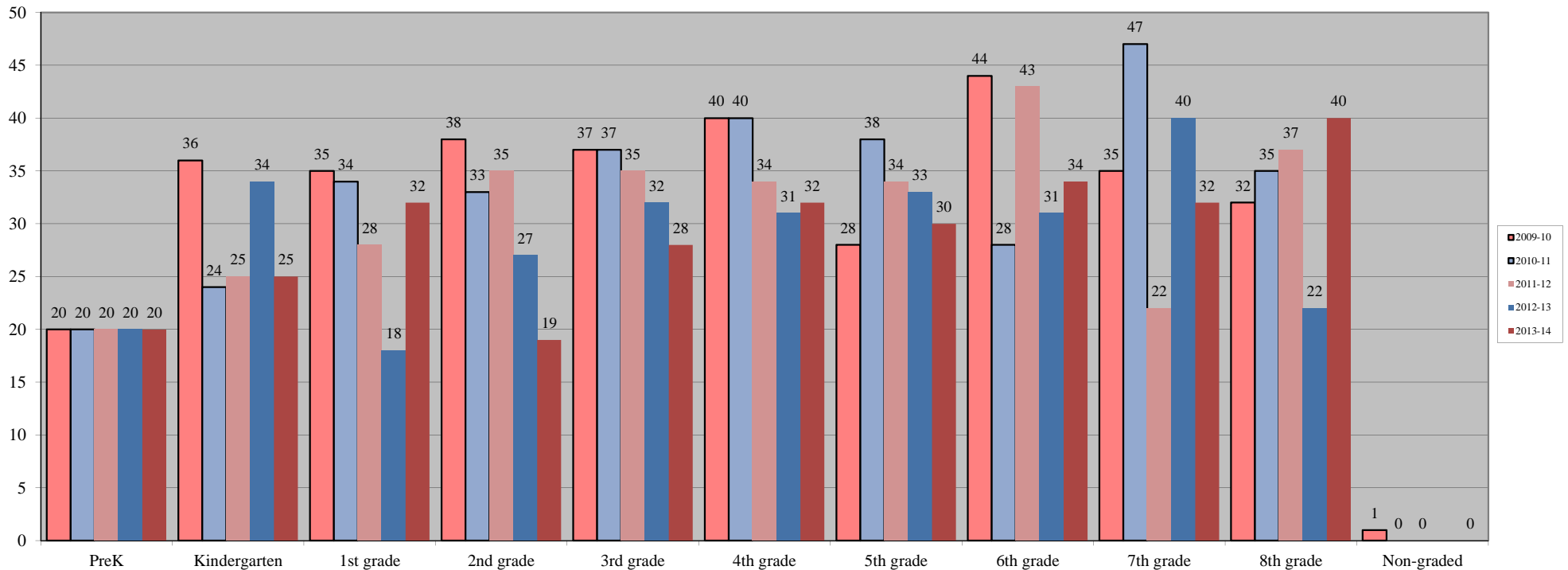


Black Oak Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
PreK		20	20	20	19	20	20	20	20	20
Kindergarten	37	44	45	45	34	36	24	25	34	25
1st grade	41	39	45	34	42	35	34	28	18	32
2nd grade	38	42	36	45	36	38	33	35	27	19
3rd grade	38	34	38	35	44	37	37	35	32	28
4th grade	47	35	36	35	31	40	40	34	31	32
5th grade	41	44	35	38	42	28	38	34	33	30
6th grade	45	39	47	34	35	44	28	43	31	34
7th grade	30	50	40	47	33	35	47	22	40	32
8th grade	52	33	49	35	48	32	35	37	22	40
Non-graded	0	1	0	0	0	1	0	0	0	0
Total School	369	381	391	368	364	346	336	313	288	292

Black Oak Elementary Enrollment 2009-2014

*Projected Enrollment for 2013-14



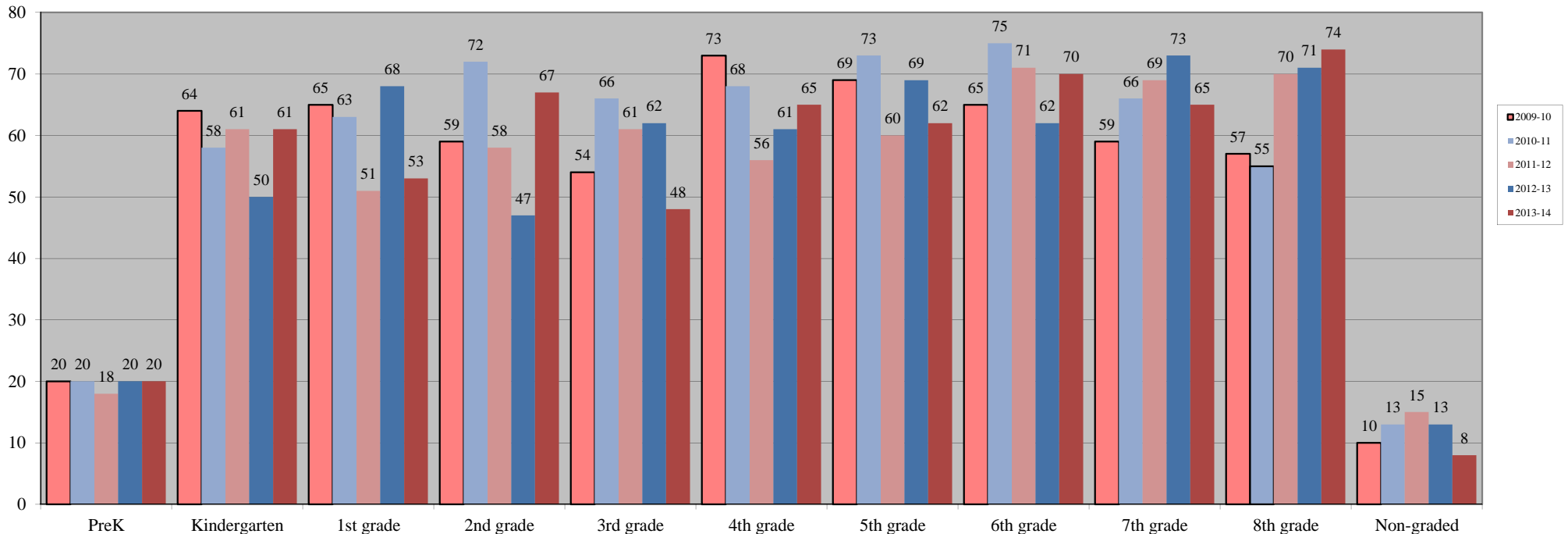
Hillcrest Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
PreK				20	20	20	20	18	20	20
Kindergarten	83	73	60	65	63	64	58	61	50	61
1st grade	73	82	79	58	63	65	63	51	68	53
2nd grade	53	64	73	79	62	59	72	58	47	67
3rd grade	58	52	65	80	76	54	66	61	62	48
4th grade	65	61	54	66	73	73	68	56	61	65
5th grade	57	67	59	59	63	69	73	60	69	62
6th grade	78	60	66	60	55	65	75	71	62	70
7th grade	57	78	58	67	55	59	66	69	73	65
8th grade	66	61	78	59	66	57	55	70	71	74
Non-graded	9	8	11	7	7	10	13	15	13	8

Total School	599	606	603	620	603	595	629	590	596	593
---------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

Hillcrest Elementary Enrollment 2009-2014

* Projected Enrollment for 2013-14



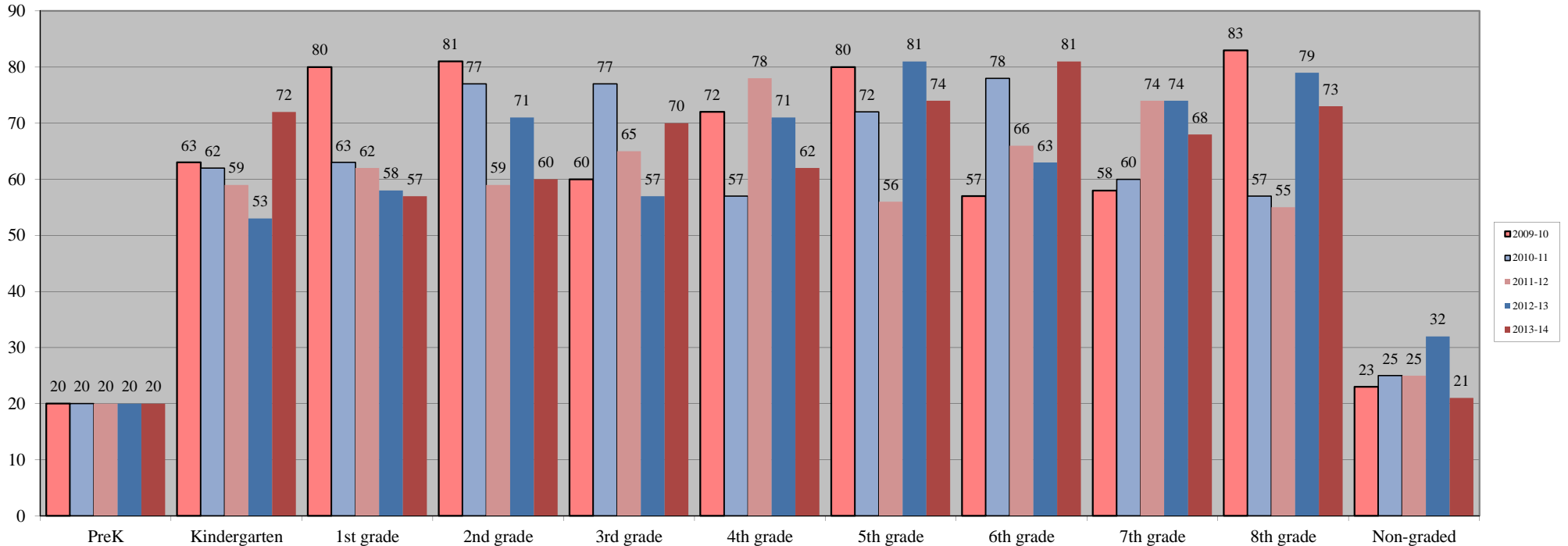
Lake Road Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
PreK				20	20	20	20	20	20	20
Kindergarten	84	79	53	96	78	63	62	59	53	72
1st grade	69	83	85	68	90	80	63	62	58	57
2nd grade	61	63	76	74	64	81	77	59	71	60
3rd grade	67	58	59	73	77	60	77	65	57	70
4th grade	87	67	61	57	73	72	57	78	71	62
5th grade	62	87	71	64	54	80	72	56	81	74
6th grade	68	62	89	76	58	57	78	66	63	81
7th grade	80	69	67	88	74	58	60	74	74	68
8th grade	74	77	71	66	87	83	57	55	79	73
Non-graded	22	24	16	13	13	23	25	25	32	21

Total School	674	669	648	695	688	677	648	619	659	658
---------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

Lake Road Elementary Enrollment 2009-2014

*Projected Enrollment 2013-14



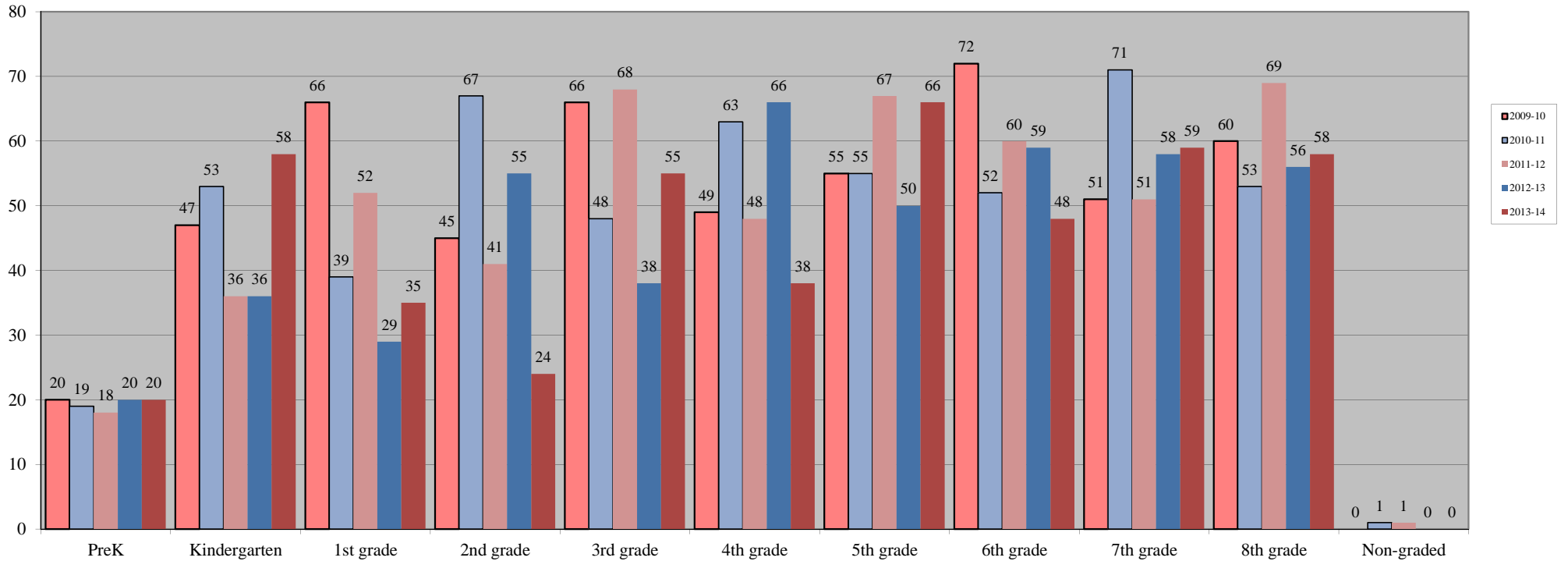
Ridgemont Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
PreK				20	20	20	19	18	20	20
Kindergarten	61	70	66	52	68	47	53	36	36	58
1st grade	79	57	61	68	46	66	39	52	29	35
2nd grade	55	77	54	52	66	45	67	41	55	24
3rd grade	60	53	73	58	51	66	48	68	38	55
4th grade	82	56	50	76	56	49	63	48	66	38
5th grade	61	79	55	50	71	55	55	67	50	66
6th grade	80	59	75	57	50	72	52	60	59	48
7th grade	90	78	53	73	60	51	71	51	58	59
8th grade	56	84	64	56	78	60	53	69	56	58
Non-graded	0	1	3	0	2	0	1	1	0	0

Total School	624	614	554	562	568	531	521	511	467	461
---------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

Ridgemont Elementary Enrollment 2009-2014

*Projected Enrollment 2013-14



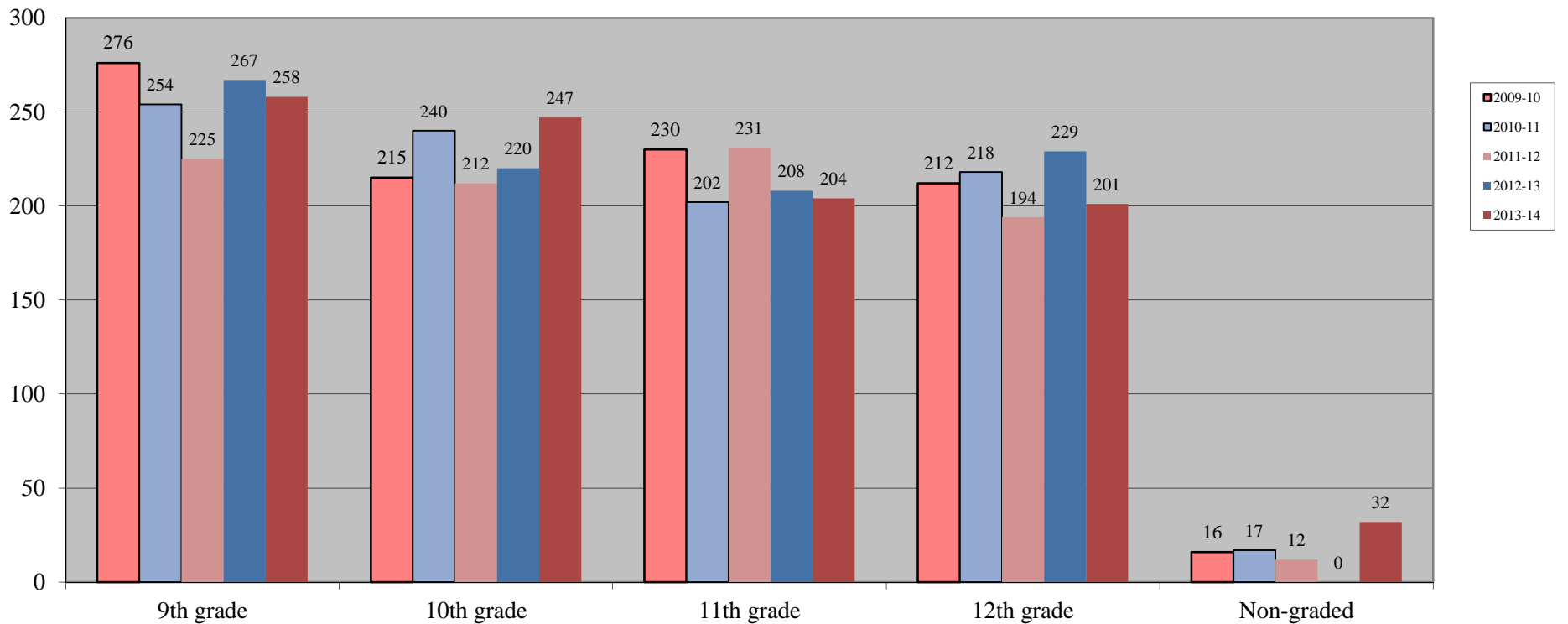
Obion County Central High School

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
9th grade	262	257	267	270	230	276	254	225	267	258
10th grade	249	236	238	247	259	215	240	212	220	247
11th grade	196	220	220	212	222	230	202	231	208	204
12th grade	172	178	205	203	202	212	218	194	229	201
Non-graded	13	12	15	11	8	16	17	12	0	32

Total School	892	903	945	943	921	949	931	874	924	942
---------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

Obion County Central High School Enrollment 2009-2014

*Projected Enrollment 2013-14

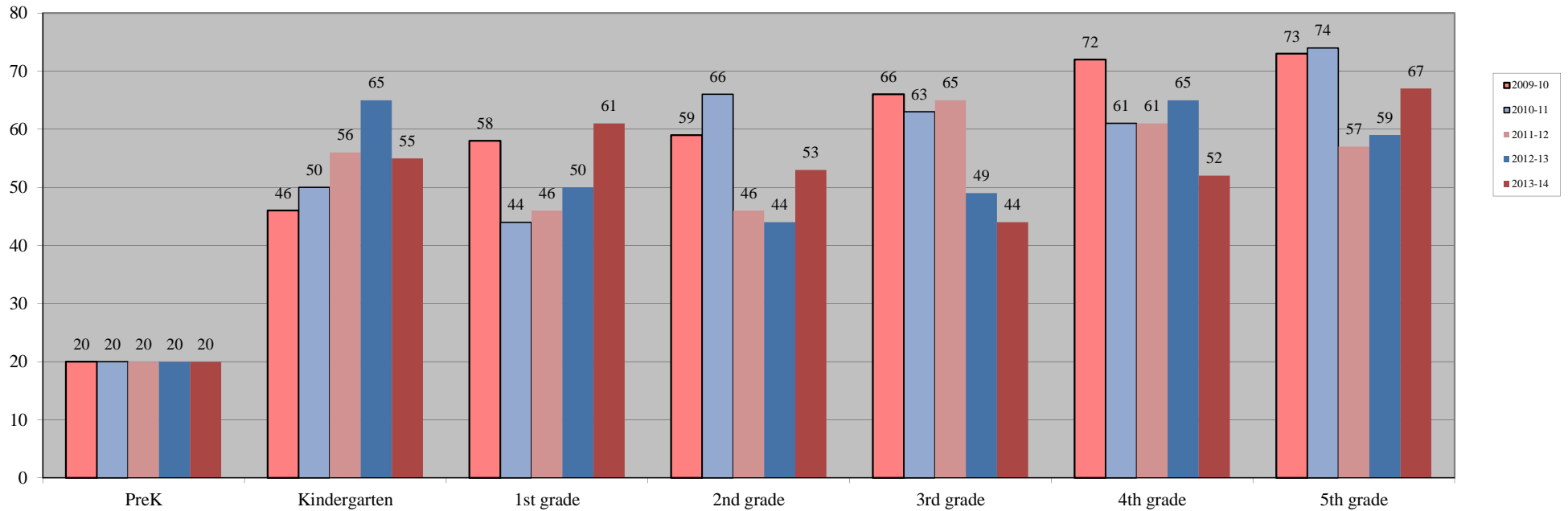


South Fulton Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
PreK			20	20	20	20	20	20	20	20
Kindergarten	89	78	74	73	65	46	50	56	65	55
1st grade	66	79	79	64	61	58	44	46	50	61
2nd grade	71	63	75	70	61	59	66	46	44	53
3rd grade	84	70	59	77	71	66	63	65	49	44
4th grade	76	82	73	55	66	72	61	61	65	52
5th grade	72	78	84	74	54	73	74	57	59	67
Total School	458	450	464	433	398	394	378	351	352	352

South Fulton Elementary Enrollment 2009-2014

*Projected Enrollment 2013-14



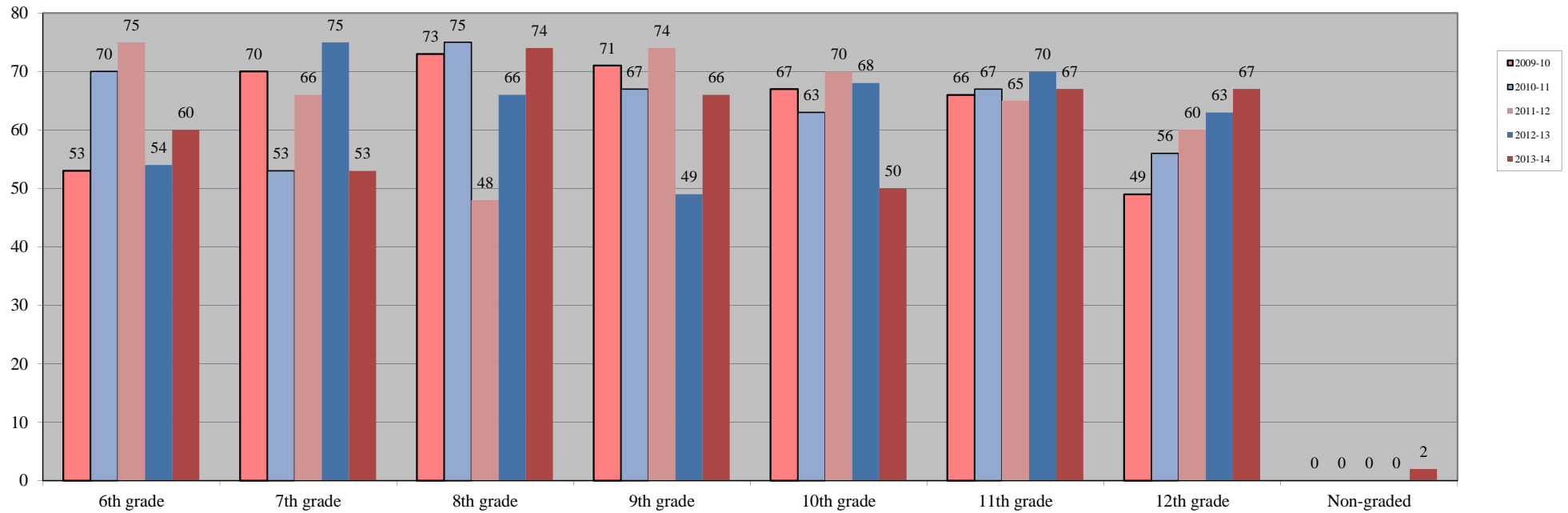
South Fulton Middle/High School

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
6th grade	70	73	71	78	74	53	70	75	54	60
7th grade	62	73	71	65	75	70	53	66	75	53
8th grade	76	55	68	68	66	73	75	48	66	74
9th grade	72	90	61	71	75	71	67	74	49	66
10th grade	57	56	77	48	57	67	63	70	68	50
11th grade	51	52	53	77	50	66	67	65	70	67
12th grade	61	47	47	51	64	49	56	60	63	67
Non-graded	0	0	0	0	0	0	0	0	0	2

Total School	449	446	448	458	461	449	451	458	445	439
---------------------	------------	------------	------------	------------	------------	------------	------------	------------	------------	------------

South Fulton Middle/High School Enrollment 2009-2014

*Projected Enrollment 2013-14



FY 2013-2014 BUDGET DOCUMENT

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

ESTIMATED REVENUES AND OTHER SOURCES		General	Central
		Purpose	Cafeteria
40000	Local Taxes	\$ 7,831,361	\$ -
41000	Licenses & Permits	\$ 1,600	-
43000	Charges for Current Services	\$ 138,180	565,000
44000	Other Local Revenues	\$ 81,000	2,000
46500	State Education Funds	\$ 17,663,943	20,500
46800	Other State Revenues	\$ 550,925	-
47100	Federal Funds Received Thru State	\$ 252,138	1,662,673
49000	Other Sources	\$ 122,143	-
14100	TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$ 26,641,290	\$ 2,250,173
30000	Reserves and/or Fund Balances	\$ 3,421,382	535,524
	TOTAL AVAILABLE FUNDS	\$ 30,062,672	\$ 2,785,697

FY 2013-2014 BUDGET DOCUMENT

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

EXPENDITURES (APPROPRIATIONS)		General	Central
		Purpose	Cafeteria
Instruction			
71100	Regular Instruction Program	\$ 13,045,520	\$ -
71150	Alternative Instruction Program	\$ 126,860	-
71200	Special Education Program	\$ 1,800,592	-
71300	Vocational Education Program	\$ 1,066,697	-
71400	Student Body Education Program	\$ 89,332	-
71600	Adult Education Program	\$ -	-
Support Services			
72110	Attendance	\$ 149,196	-
72120	Health Services	\$ 328,174	-
72130	Other Student Support	\$ 578,006	-
72210	Regular Instruction Program	\$ 1,011,216	-
72215	Alternative Instruction Program	\$ 45,633	-
72220	Special Education Program	\$ 135,717	-
72230	Vocational Education Program	\$ 5,750	-
72260	Adult Education Program	\$ -	-
72310	Board of Education	\$ 524,817	-
72320	Office of Superintendent	\$ 225,895	-
72410	Office of Principal	\$ 1,714,533	-
72510	Fiscal Services	\$ 182,126	-
72610	Operation of Plant	\$ 2,454,648	-
72620	Maintenance of Plant	\$ 737,769	-
72710	Transportation	\$ 1,594,577	-
72810	Central and Other	\$ 221,098	-
Operation of Non-Instructional Services			
73100	Food Service	\$ -	2,299,654
73300	Community Services	\$ 235,940	-
73400	Early Childhood Education	\$ 475,087	-
76100	Regular Capital Outlay	\$ 326,100	-
80000	Education Debt Services	\$ 11,625	-
99000	Other Uses (Transfers)	\$ -	-
TOTAL EXPENDITURES (APPROPRIATIONS)		\$ 27,086,908	\$ 2,299,654

FY 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY12	Estimated FY13	Budget FY14
40000	Local Taxes	\$ 7,791,362	\$ 7,788,749	\$ 7,831,361
41000	Licenses and Permits	1,796	1,599	1,600
43000	Charges for Current Services	130,020	117,977	138,180
44000	Other Local Revenues	199,200	87,003	81,000
46500	State Education Funds	17,634,540	17,762,198	17,663,943
46800	Other State Revenues	884,300	501,250	550,925
47100	Federal Through State	245,968	176,524	252,138
	TOTAL ESTIMATED REVENUES	\$ 26,887,186	\$ 26,435,300	\$ 26,519,147
49000	Other Sources	\$ 163,333	\$ 205,022	\$ 122,143
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$ 27,050,519	\$ 26,640,322	\$ 26,641,290

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
	INSTRUCTION			
71100	Regular Instruction Program	\$ 12,944,112	\$ 12,561,149	\$ 13,045,520
71150	Alternative Instruction Program	91,941	125,654	126,860
71200	Special Education Program	1,575,169	1,753,511	1,800,592
71300	Vocational Education Program	985,205	1,147,871	1,066,697
71400	Student Body Education Program	96,302	91,243	89,332
71600	Adult Education Program	53,717	27,061	-
71000	TOTAL INSTRUCTIONAL EXPENDITURES	\$ 15,746,446	\$ 15,706,489	\$ 16,129,001
	SUPPORT SERVICES			
72110	Attendance	\$ 106,508	\$ 116,731	\$ 149,196
72120	Health Services	315,273	313,497	328,174
72130	Other Student Support	556,190	567,334	578,006
72210	Regular Instruction Program	980,023	1,141,128	1,011,216
72215	Alternative Instruction Program	38,707	42,642	45,633
72220	Special Education Program	120,537	127,668	135,717
72230	Vocational Education Program	95,221	1,304	5,750
72260	Adult Education Program	73,859	73,186	-
72310	Board of Education	439,723	469,236	524,817
72320	Office of the Superintendent	210,491	209,695	225,895
72410	Office of the Principal	1,658,940	1,723,433	1,714,533
72510	Fiscal Services	173,626	176,313	182,126
72610	Operation of Plant	2,248,431	2,375,357	2,454,648
72620	Maintenance of Plant	620,619	660,562	737,769
72710	Transportation	1,533,808	1,567,531	1,594,577
72810	Central and Other	178,398	214,495	221,098
72000	TOTAL SUPPORT SERVICES EXPENDITURES	\$ 9,350,354	\$ 9,780,112	\$ 9,909,155
	OPERATION OF NON-INSTRUCTIONAL SERVICES			
73300	Community Services	\$ 186,116	\$ 180,877	\$ 235,940
73400	Early Childhood Education	464,616	471,032	475,087
76100	Regular Capital Outlay	182,259	684,147	326,100
80000	Education Debt Service	141,250	516,125	11,625
99000	Other Uses	-	86,290	-
	TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES	\$ 974,241	\$ 1,938,471	\$ 1,048,752
730000	GRAND TOTAL EXPENDITURES (APPROPRIATIONS)	\$ 26,071,041	\$ 27,425,072	\$ 27,086,908

Excess of Estimated Revenues and Other Sources Over				
(Under) Estimated Expenditures and Other Uses	\$ 979,478	\$ (784,750)	\$ (445,618)	
Actual/Estimated Beginning Fund Balance, July 1, 2011, 2012, 2013	\$ 3,226,654	\$ 4,206,132	\$ 3,421,382	
Actual/Estimated Ending Fund Balance, June 30, 2012, 2013, 2014	\$ 4,206,132	\$ 3,421,382	\$ 2,975,764	

Obion County, Tennessee
Proposed Budget for the Fiscal Year Ending June 30, 2014
FY 2013-2014 BUDGET DOCUMENT

General Purpose School Fund (Fund 141)	Actual FY12	Estimated FY13	Estimated FY14
Estimated Revenues and Other Sources			
Local Taxes	\$ 7,791,362	\$ 7,788,749	\$ 7,831,361
State of Tennessee	18,518,840	18,263,448	18,214,868
Federal Government	245,968	176,524	252,138
Other Sources	494,349	411,601	342,923
<i>Total Estimated Revenues and Other Sources</i>	<u>\$ 27,050,519</u>	<u>\$ 26,640,322</u>	<u>\$ 26,641,290</u>
Estimated Expenditures and Other Uses			
Salaries	\$ 21,554,001	\$ 21,671,416	\$ 21,681,713
Other Costs	4,517,040	5,753,656	5,405,195
<i>Total Estimated Expenditures and Other Uses</i>	<u>\$ 26,071,041</u>	<u>\$ 27,425,072</u>	<u>\$ 27,086,908</u>
Estimated Beginning Fund Balance - July 1	\$ 3,226,654	\$ 4,206,132	\$ 3,421,382
Estimated Ending Fund Balance - June 30	<u>\$ 4,206,132</u>	<u>\$ 3,421,382</u>	<u>\$ 2,975,764</u>
Employee Positions	449	439	432

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 property 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** – TCA §67-6-221 provides that all interstate telecommunication services sold to businesses are subject to a reduced state tax rate of 3.5% and are exempt from local tax. Interstate telecommunications are defined as those telecommunications which originate or terminate outside of Tennessee. Interstate telecommunications which are billed or charged to a service address in this state are subject to sales tax. All types of telecommunication services, such as Internet access, paging,

REVENUES

facsimile, and cellular services, which are interstate services and sold to a business, are subject to the reduced state rate and are exempt from local 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.

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 – Represents contracts with other LEAs for transportation services to the West Tennessee School for the Deaf.

43570 Receipts from Individual Schools – Various charges for salary items paid from the individual schools through Central Office payroll.

43581 Community Service Fees – Children – Charges for before- and after-school programs.

43582 Community Service Fees – Adults

43583 TBI Criminal Background Fee – Fees paid by prospective employees for the State required background check.

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 – Represents funds received from the sale of supplies and materials declared surplus by the Board. Refer to *TCA 49-6-2006* and *49-6-2007*.

44146 E-Rate Funding – E-Rate is the commonly used name for the Schools and Libraries Program of the Universal Service Fund, which is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). The program provides discounts to assist most schools and libraries in the United States to obtain affordable telecommunications and Internet access. It is one of four support programs funded through a Universal Service fee charged to companies that provide interstate and/or international telecommunications services.

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.

REVENUES

44500 NONRECURRING ITEMS

- 44530 Sale of Equipment** – Represents funds received from the sale of equipment declared surplus by the Board. Refer to *TCA 49-6-2006* and *49-6-2007*.
- 44560 Damages Recovered from Individuals** – Cost to replace property, textbooks, library books, etc., willfully damaged by 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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY12	Estimated FY13	Budget FY14
Local Taxes				
40100	County Property Taxes			
40110	Current Property Tax	\$ 4,014,464	\$ 4,317,843	\$ 4,360,436
40120	Trustee's Collections - Prior Year	101,234	112,321	112,500
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	78,793	37,833	37,500
40140	Interest & Penalty	22,417	21,853	22,000
40150	Pickup Taxes	-	-	-
40161	Payments in Lieu of Taxes - T.V.A.	-	-	-
40162	Payments in Lieu of Taxes - Local Utilities	5,602	2,585	2,500
40163	Payments in Lieu of Taxes - Other	178,200	47,317	47,500
	Goodyear in Lieu of Tax Agreement Expired			(136,000)
40200	County Local Option Taxes			
40210	Local Option Sales Tax	3,304,964	3,149,612	3,150,000
	Sales Tax Projection for FY14			3,150,000
40240	Wheel Tax	-	-	-
40270	Business Tax	73,852	81,886	81,500
40290	Other County Local Option Taxes	-	-	-
40300	Statutory Local Taxes			
40320	Bank Excise Tax	10,421	15,556	15,500
40330	Wholesale Beer Tax	-	-	-
40350	Interstate Telecommunications Tax	1,415	1,943	1,925
40390	Other Statutory Local Taxes	-	-	-
40100	Total County Taxes	\$ 7,791,362	\$ 7,788,749	\$ 7,831,361
40000	Total Local Taxes	\$ 7,791,362	\$ 7,788,749	\$ 7,831,361

FY 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY12	Estimated FY13	Budget FY14
41000	Licenses and Permits			
41100	Licenses			
41110	Marriage Licenses	\$ 1,796	\$ 1,599	\$ 1,600
41140	Cable TV Franchise	-	-	-
41150	Mobile Home Licenses	-	-	-
41590	Other Permits	-	-	-
41000	Total Licenses and Permits	\$ 1,796	\$ 1,599	\$ 1,600
43000	Charges for Current Services			
43300	Fees			
43380	Vending Machine Collections	\$ 225	\$ 123	\$ -
43500	Education Charges			
43515	Tuition - Other State Systems	-	-	-
43516	Tuition - Out of State Systems	2,764	-	-
43517	Tuition - Other	-	-	-
43531	Transportation Other State Systems	9,795	5,400	5,400
	Contract with Bradford SSD for Spec Ed Student	2,700		
	Contract with Humboldt City for Spec Ed Students	2,700		
	Contract with Trenton SSD for Spec Ed Students	-		
43570	Receipts from Individual Schools	31,444	32,028	42,780
	Bus Trips	42,780		
43581	Community Service Fees - Children (Day Care)	85,600	79,526	90,000
	Hillcrest Elementary	5,000		
	Hillcrest Elementary	22,500		
	Lake Road Elementary	22,500		
	Ridgemont Elementary	10,000		
	South Fulton Elementary	30,000		
43582	Community Service Fees - Adults	-	-	-
43583	TBI Criminal Background Fee	192	-	-
43990	Other Charges for Services	-	900	-
43000	Total Charges for Current Services	\$ 130,020	\$ 117,977	\$ 138,180

FY 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY12	Estimated FY13	Budget FY14
44000	Other Local Revenues			
44100	Recurring Items			
44120	Lease/Rentals	\$ 1	\$ 1	\$ -
44130	Sale of Materials & Supplies	2,606	546	-
44146	E-Rate Funding	40,684	10,842	8,500
44160	Retirees' Insurance Payments	-	6,980	-
44170	Miscellaneous Refunds	91,746	33,934	30,000
44500	Nonrecurring Items			
44530	Sale of Equipment	\$ 25,387	\$ 9,300	\$ 5,000
44540	Sale of Property	-	-	-
44550	Resale of Materials - T & I House	-	-	-
44560	Damages Recovered from Individuals	1,502	674	-
44570	Contributions & Gifts	37,274	24,726	37,500
	Coke, G.I.F.T.S Grants, Black Oak Softball, etc.			37,500
44990	Other Local Revenue	-	-	-
44000	Total Other Local Revenues	\$ 199,200	\$ 87,003	\$ 81,000

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 three component areas – instructional, classroom, and non-classroom. The dollars that are generated by the formula are not specifically earmarked except to the extent that dollars generated by instructional and classroom components must be expended for student instruction. Instructional and 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.” – **Former Governor Phil Bredesen.** In Obion County, we have voluntary Pre-K classes in all five (5) 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 Coordinated School Health (CSH), Internet Connectivity, LEAPS, Safe Schools, SSMS, and other state grants. It also includes substitute teacher reimbursements for teachers participating in State programs. 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.
- 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.
- 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.

REVENUES

- 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 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 \$500,000 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 Department of Children's Services should be recorded here.
- 46990 Other State Revenues**

FY 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY12	Estimated FY13	Budget FY14
46000	State of Tennessee			
46500	State Education Funds			
46511	Basic Education Program	\$ 16,712,000	\$ 16,858,624	\$ 16,516,000
	Allocation per State			16,516,000
	Estimated Insurance Increase			-
46512	Basic Education Program ARRA Revenue	-	-	-
46515	Early Childhood Education	471,923	475,087	475,087
	Pre-K Grant			475,087
46530	Energy Efficient School Initiative	14,781	-	-
46550	Driver Education	14,636	13,934	14,000
46570	Literacy Coordination	-	-	-
46590	Other State Education Funds	118,372	222,086	481,199
	Coordinated School Health			100,000
	Internet Connectivity			10,600
	LEAPS (BO)			50,200
	LEAPS (RM)			50,240
	PARCC Readiness Technology Investment			241,775
	Safe Schools Grant			18,800
	SSMS			9,584
46591	Coordinated School Health ARRA Revenue (Not ARRA)	100,000	-	-
46592	Internet Connectivity ARRA Revenue	-	-	-
46593	Professional Development ARRA Revenue	-	-	-
46595	SSMS ARRA Revenue (3,953 @ \$2.45)	9,815	-	-
46610	Career Ladder	126,813	150,567	135,757
46612	Career Ladder - Extended Contract	66,200	41,900	41,900
46615	Career Ladder - Extended Contract ARRA Revenue	-	-	-
46790	Other Vocational	-	-	-
46500	Total State Education Funds	\$ 17,634,540	\$ 17,762,198	\$ 17,663,943
46800	Other State Revenues			
46850	Mixed Drink Tax	\$ 1,315	\$ 1,250	\$ 1,250
46851	State Revenue Sharing - TVA	712,500	500,000	549,675
	Annual Allocation - MOE			500,000
	Bonus Payments to Support Staff for FY14			49,675
46980	Other State Grants	151,685	-	-
46981	Safe Schools Grant ARRA Revenue (Not ARRA)	18,800	-	-
46990	Other State Revenues	-	-	-
46800	Total Other State Revenues	\$ 884,300	\$ 501,250	\$ 550,925

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. Beginning with the 2013 – 2014 school year, all adult education funds will be paid through a consortium, not through the Obion County Schools.

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY12	Estimated FY13	Budget FY14
47000	Federal Government			
47100	Federal through State			
47120	Adult Education State Grant Program	\$ 105,961	\$ 80,618	\$ -
	Consortium Grant Beginning FY14			
47143	Special Education Grants to the States - IDEA	65,128	71,359	176,836
	High Cost Reimbursement			76,850
	High Cost Reimbursement Per Special Needs IEP			99,986
47145	Special Education Preschool Grants	10,640	-	-
47590	Other Federal Through State	64,239	24,547	75,302
	Drug Coalition Grant			50,000
	Contract with DSCC for Peer Tutoring			25,302
47100	Total Federal Through State	\$ 245,968	\$ 176,524	\$ 252,138
47000	Total Federal Government	\$ 245,968	\$ 176,524	\$ 252,138
140000	TOTAL ESTIMATED REVENUES	\$ 26,887,186	\$ 26,435,300	\$ 26,519,147
49000	Other Sources			
49100	Bond Issued	\$ -	\$ -	\$ -
49200	Note Issued	-	-	-
49300	Capitalized Leases Issued	-	-	-
49500	Other Loans Issued	-	-	-
49700	Insurance Recovery	12,621	11,996	-
49800	Transfers In (complete schedule below)	150,712	193,026	122,143
49000	Total Other Sources	\$ 163,333	\$ 205,022	\$ 122,143
14100	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$ 27,050,519	\$ 26,640,322	\$ 26,641,290

**FY 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)**

<u>SCHEDULE OF TRANSFERS</u>

FUND #	PURPOSE	FROM FUND	TO FUND
141	Indirect Costs		6,400
142	Indirect Costs	6,400	
	---From Title Projects		
141	Indirect Costs		10,373
142	Indirect Costs	10,373	
	---From IDEA Projects		
141	Permissive Use of Funds		105,370
142	Permissive Use of Funds	105,370	
	---From IDEA Part B		
141	Indirect Costs		-
142	Indirect Costs	-	
	---From Race to the Top Grant		
141	Indirect Costs		-
143	Indirect Costs	-	
	---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. The County's Preschool programs are accounted for in the Early Childhood Education category.

DISTRICT INITIATIVES

Early reading/balanced literacy is one the District's latest initiatives. The goal of the early reading program 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 and Race to the Top, 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.

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.

ACT Prep Classes – 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 a retired teacher who mentors 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 – Obion County Schools 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

INSTRUCTION (71000)

"recover credit" by using web-based courses to work through the material at their own pace, thus enabling the students to graduate with their peers.

Before/after school programs – Participating schools offer child care for parents who must drop off students before school begins and/or are unable to pick up their students after school ends. Students are provided snacks, homework assistance, enrichment activities, and recreational time in a safe environment. These programs are funded through LEAP and 21st Century Community Learning Center grants.

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
INSTRUCTION - 71000				
REGULAR INSTRUCTION PROGRAM (71100)				
71100 116	Teachers	\$ 8,739,025	\$ 8,505,234	\$ 8,539,638
71100 117	Career Ladder Program	87,296	77,442	70,000
71100 127	Career Ladder Extended Contracts	56,180	35,037	35,957
	State Allocation			35,957
	Social Security			2,229
	Retirement			3,193
	Medicare			521
71100 128	Homebound Teachers	16,687	20,956	20,000
	Estimated Salaries			20,000
	Social Security			1,240
	Retirement			1,776
	Medicare			290
71100 163	Educational Assistants	196,843	181,842	187,803
71100 188	Bonus Payments	-	-	90,966
	Estimated Bonus Payments			90,966
	Social Security			5,640
	Retirement			8,078
	Medicare			1,319
71100 189	Other Salaries & Wages	-	-	-
71100 195	Certified Substitute Teachers	39,285	38,583	38,500
	Estimated Salaries			38,500
	Social Security			2,387
	Unemployment Compensation (.6%)			231
	Medicare			558
71100 198	Non-certified Substitute Teachers	107,542	100,408	100,000
	Estimated Salaries			100,000
	Social Security			6,200
	Unemployment Compensation (.6%)			600
	Medicare			1,450
71100 201	Social Security	536,603	516,475	561,816
71100 204	State Retirement	803,927	766,311	783,567
71100 206	Life Insurance	8,663	8,217	9,020
71100 207	Medical Insurance	1,349,490	1,300,658	1,295,193
71100 210	Unemployment Compensation	12,633	16,981	22,998
71100 212	Employer Medicare	126,124	121,427	131,913
71100 330	Operating Lease Payments	31,205	28,241	32,500
	School Copiers			32,500
71100 333	Licenses	49,168	37,480	55,100
	Technology (Computer Software)			55,100
71100 336	Maintenance & Repair Services - Equipment	16,866	11,954	11,000
100	OCCHS Band			5,000
101	SF Band			3,000
102	Technology			3,000

FY 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
INSTRUCTION - 71000				
REGULAR INSTRUCTION PROGRAM (71100)				
71100 355	Travel	-	13,351	7,000
100	OCCHS Band			4,000
101	SF Band			3,000
71100 356	Tuition	-	-	-
71100 399	Other Contracted Services	-	-	-
71100 429	Instructional Supplies & Materials	449,666	420,781	493,274
100	Assessment Materials - Grades 9-12			7,500
101	Assessment Materials - Grades K-2			-
102	Assessment Materials - Think Link for Grades 3-8			-
103	BEP Funds - \$200/teacher			50,200
104	Computer Supplies, including Toner (NO INK)			16,146
105	County-Wide Chorus			1,200
106	Duplicating Paper			23,232
107	Elementary Music \$400/school			2,400
108	General Supplies (including G.I.F.T.S. Grants), if necessary			57,500
109	Glover Funds - \$25/student* grades K-6 (1,809)			45,225
110	In Lieu of Fees - \$25/student* (3,638)			90,950
111	Instructional Funds - \$25/teacher			6,275
112	Jr. High Band \$400/school			2,400
113	Kindergarten Supplies			3,000
114	Miscellaneous Small Furniture Items			25,000
115	OCCHS Academic Decathlon			7,500
116	OCCHS Band			10,000
117	Early Reading Program/Balanced Literacy			7,500
118	SF Band			7,000
119	Student Lockers - Lake Road (161 Lockers)			10,000
120	Student Lockers - South Fulton Middle/High			-
121	Student Planners - \$2/student* grades K-12 (3,638)			7,276
122	Technology Hardware, including Printers, Switches, Networking Supplies, iPads (\$20,000)			100,000
123	Testing Incentives			12,970
	Notes:			
	All student/ADM are based on 5th month attendance reports from 2012 - 2013 school year			
71100 449	Textbooks	214,373	244,740	270,000
71100 499	Other Supplies & Materials	-	-	-
71100 535	Fee Waivers	-	-	-
71100 599	Other Charges	-	-	-
71100 722	Regular Instruction Equipment	102,536	115,031	289,275
100	OCCHS Band			12,500
101	SF Band			5,000
102	Technology			30,000
103	PARCC Technology Readiness Investment			241,775
104	Driver's Education Vehicle			-
71100	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 12,944,112	\$ 12,561,149	\$ 13,045,520
		Increase (Decrease)		3.86%

ALTERNATIVE INSTRUCTION PROGRAM (71150)

As early as 1984, the Tennessee General Assembly passed a bill authorizing the establishment of an alternative school for students who were having disciplinary problems. In 1992, the General Assembly mandated that one alternative school be established for each local school district to serve suspended and expelled youth. 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.tn.gov/education/safe_schls/dropout/alternative_ed.shtml)

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.

ALTERNATIVE INSTRUCTION PROGRAM (71150)

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)

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
INSTRUCTION - 71000				
ALTERNATIVE INSTRUCTION PROGRAM (71150)				
71150 116	Teachers	\$ 53,297	\$ 85,163	\$ 88,160
71150 117	Career Ladder Program	1,000	500	\$ 1,000
71150 163	Educational Assistants	24,362	16,227	16,592
71150 189	Other Salaries & Wages	-	-	-
71150 195	Certified Substitute Teachers	-	270	500
	Estimated Salaries	500		
	Social Security	31		
	Unemployment Compensation (.6%)	3		
	Medicare	7		
71150 198	Non-certified Substitute Teachers	-	263	500
	Estimated Salaries	500		
	Social Security	31		
	Unemployment Compensation (.6%)	3		
	Medicare	7		
71150 201	Social Security	4,752	6,245	6,624
71150 204	State Retirement	6,441	8,637	8,969
71150 206	Life Insurance	102	126	132
71150 207	Medical Insurance	-	5,893	-
71150 210	Unemployment Compensation	151	260	332
71150 212	Employer Medicare	1,111	1,461	1,551
71150 299	Other Fringe Benefits	-	-	-
71150 399	Other Contracted Services	-	-	250
71150 413	Drugs and Medical Supplies	325	325	750
71150 429	Instructional Supplies & Materials	400	284	1,000
100	Annual Allocation	750		
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	\$ 91,941	\$ 125,654	\$ 126,860
		Increase (Decrease)		0.96%

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
INSTRUCTION - 71000				
SPECIAL EDUCATION PROGRAM (71200)				
71200 116	Teachers	\$ 964,696	\$ 1,010,250	\$ 915,128
71200 117	Career Ladder Program	12,916	14,250	9,000
71200 128	Homebound Teachers	22,150	25,856	25,000
	Estimated Salaries	25,000		
	Social Security	1,550		
	Retirement	2,220		
	Medicare	363		
71200 163	Educational Assistants	80,954	80,429	92,105
71200 171	Speech Pathologist	126,940	130,790	134,020
71200 189	Other Salaries & Wages	-	-	-
71200 195	Certified Substitute Teachers	2,165	2,620	2,500
	Estimated Salaries	2,500		
	Social Security	155		
	Unemployment Compensation (.6%)	15		
	Medicare	36		
71200 198	Non-certified Substitute Teachers	11,085	10,085	10,000
	Estimated Salaries	10,000		
	Social Security	620		
	Unemployment Compensation (.6%)	60		
	Medicare	145		
71200 201	Social Security	72,519	75,110	73,672
71200 204	State Retirement	106,482	110,031	102,044
71200 206	Life Insurance	1,265	1,272	1,364
71200 207	Medical Insurance	155,054	177,268	209,819
71200 210	Unemployment Compensation	1,922	2,393	3,434
71200 212	Employer Medicare	17,021	17,593	17,256
71200 310	Contracts W/Other Public Agencies	-	-	-
71200 312	Contracts W/Other Private Agencies	-	95,340	204,500
	Special Needs Per IEP		-	
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	-	224	250
71200 535	Fee Waivers	-	-	-
71200 599	Other Charges	-	-	250
71200 725	Special Education Equipment	-	-	-
71200	TOTAL SPECIAL EDUCATION PROGRAM	\$ 1,575,169	\$ 1,753,511	\$ 1,800,592
			Increase (Decrease)	2.68%

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
INSTRUCTION - 71000				
VOCATIONAL EDUCATION PROGRAM (71300)				
71300 116	Teachers	\$ 661,541	\$ 764,899	\$ 736,926
71300 117	Career Ladder Program	4,000	3,000	3,000
71300 127	Career Ladder Extended Contracts	-	-	-
71300 189	Other Salaries & Wages	-	-	-
71300 195	Certified Substitute Teachers	2,885	3,675	3,750
	Estimated Salaries			3,750
	Social Security			233
	Unemployment Compensation (.6%)			23
	Medicare			54
71300 198	Non-certified Substitute Teachers	7,675	12,688	10,000
	Estimated Salaries			10,000
	Social Security			620
	Unemployment Compensation (.6%)			60
	Medicare			145
71300 201	Social Security	39,978	45,672	46,746
71300 204	State Retirement	60,239	67,520	65,723
71300 206	Life Insurance	643	680	748
71300 207	Medical Insurance	103,115	115,140	111,688
71300 210	Unemployment Compensation	1,182	1,411	1,919
71300 212	Employer Medicare	9,350	10,781	10,947
71300 330	Operating Lease Payments	2,397	2,518	2,750
71300 336	Maintenance & Repair Services - Equipment	460	1,739	1,750
71300 349	Printing, Stationery, and Forms	-	-	-
71300 399	Other Contracted Services	-	-	250
71300 429	Instructional Supplies & Materials	40,961	33,239	30,000
100	Allocation for Supplies & Materials			25,000
101	Allocation In Lieu of Fees			5,000
71300 449	Textbooks	26,525	58,456	20,000
71300 499	Other Supplies & Materials	207	-	250
71300 535	Fee Waivers	-	-	-
71300 599	Other Charges	-	-	250
71300 730	Vocational Instruction Equipment	24,047	26,453	20,000
71300	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 985,205	\$ 1,147,871	\$ 1,066,697
		Increase (Decrease)		-7.07%

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 133 Paraprofessionals

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
INSTRUCTION - 71000				
STUDENT BODY EDUCATION PROGRAM (71400)				
71400 105	Supervisor/Director	\$ -	\$ -	\$ -
71400 133	Paraprofessionals	37,445	39,275	\$ 30,830
71400 189	Other Salaries & Wages	-	-	-
71400 201	Social Security	2,322	2,435	1,919
71400 204	State Retirement	82	-	-
71400 206	Life Insurance	-	-	-
71400 207	Medical Insurance	-	-	-
71400 210	Unemployment Compensation	224	264	377
71400 212	Employer Medicare	543	569	456
71400 308	Consultants	-	-	-
71400 351	Rentals	-	-	-
71400 355	Travel	15,926	10,059	10,000
	Allocation for Student Travel/National Competitions			10,000
71400 399	Other Contracted Services	-	-	250
71400 413	Drugs and Medical Supplies	5,230	3,465	7,500
71400 429	Instructional Supplies and Materials	25,917	22,557	15,000
	Divided based on ADM eligible to participate			15,000
71400 449	Textbooks	-	-	-
71400 499	Other Supplies & Materials	-	-	250
71400 524	In-Service/Staff Development	-	-	-
71400 599	Other Charges	-	-	250
71400 722	Regular Instruction Equipment	8,613	12,619	22,500
	Divided based on ADM eligible to participate			22,500
71400 790	Other Equipment	-	-	-
71400	TOTAL STUDENT BODY EDUCATION PROGRAM	\$ 96,302	\$ 91,243	\$ 89,332
		Increase (Decrease)		-2.09%

ADULT PROGRAMS (71600)

Effective with the 2013 – 2014 school year, the Adult Education Program for Obion, Lake, and Weakley Counties will be operated through a consortium. Obion County did not apply for a consortium grant; however, Obion and Lake Counties did agree to cooperate with Weakley County to secure an Adult Education Grant for our region.

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. Prior to the 2013 – 2014 school year, Obion County's GED program, which was operated by the school system, was 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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
INSTRUCTION - 71000				
ADULT EDUCATION PROGRAM (71600)				
71600 116	Teachers	\$ 42,024	\$ 22,349	\$ -
71600 189	Other Salaries & Wages	-	-	-
71600 201	Social Security	2,241	1,386	-
71600 204	State Retirement	789	430	-
71600 206	Life Insurance	-	-	-
71600 207	Medical Insurance	-	-	-
71600 210	Unemployment Compensation	198	148	-
71600 212	Employer Medicare	609	324	-
71600 330	Operating Lease Payments	1,010	1,105	-
71600 336	Maintenance & Repair Services - Equipment	-	-	-
71600 399	Other Contracted Services	-	-	-
71600 429	Instructional Supplies and Materials	6,846	1,319	-
71600 449	Textbooks	-	-	-
71600 499	Other Supplies & Materials	-	-	-
71600 599	Other Charges	-	-	-
71600 790	Other Equipment	-	-	-
71600	TOTAL ADULT EDUCATION PROGRAM	\$ 53,717	\$ 27,061	\$ -
		Increase (Decrease)		-100.00%
71000	TOTAL INSTRUCTIONAL EXPENDITURES	\$ 15,746,446	\$ 15,706,489	\$ 16,129,001
		Increase (Decrease)		2.69%

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 317 Data Processing Services
72110 333 Licenses
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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
STUDENTS (72100)				
ATTENDANCE (72110)				
72110 105	Supervisor/Director	\$ 27,353	\$ 31,929	\$ 32,046
72110 117	Career Ladder Program	500	500	500
72110 121	Data Processing Personnel	37,170	37,903	38,203
72110 127	Career Ladder Extended Contracts	-	-	-
72110 162	Clerical Personnel	-	-	-
72110 189	Other Salaries & Wages	-	-	-
72110 201	Social Security	3,917	4,238	4,390
72110 204	State Retirement	4,873	5,315	5,345
72110 206	Life Insurance	61	58	66
72110 207	Medical Insurance	4,208	4,309	4,628
72110 210	Unemployment Compensation	82	115	162
72110 212	Employer Medicare	916	991	1,029
72110 307	Communication	9,163	9,163	9,163
100	Parental Notification System	9,163		
72110 317	Data Processing Services	2,985	2,985	3,000
	VeriSign Annual Service Fee	3,000		
72110 333	Licenses	-	-	30,000
	New Attendance Program	30,000		
72110 334	Maintenance Agreements	10,455	10,664	10,664
	Support for STAR Student	10,664		
72110 336	Maintenance & Repair Services - Equipment	189	-	250
72110 355	Travel	-	65	250
72110 399	Other Contracted Services	-	-	250
72110 429	Instructional Supplies and Materials	459	1,461	1,500
	Perfect Attendance Awards			
72110 435	Office Supplies	1,005	3,241	3,500
	Enrollment Cards, Record Forms, etc.			
72110 499	Other Supplies & Materials	-	-	250
72110 524	In-Service/Staff Development	3,172	3,794	3,750
72110 599	Other Charges	-	-	250
72110 704	Attendance Equipment	-	-	-
72110	TOTAL ATTENDANCE	\$ 106,508	\$ 116,731	\$ 149,196
		Increase (Decrease)		27.81%

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 330 Operating Lease Payments
72120 336 Maintenance & Repair Services – Equipment
72120 340 Medical and Dental Services
72120 348 Postal Charges
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 422 Food 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 507 Medical Claims – 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

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
STUDENTS (72100)				
HEALTH SERVICES (72120)				
72120 105	Supervisor/Director	\$ 48,089	\$ 49,265	\$ 49,265
72120 131	Medical Personnel	162,525	161,360	169,098
72120 162	Clerical Personnel	7,772	-	-
72120 201	Social Security	12,494	11,951	13,547
72120 204	State Retirement	13,499	14,733	15,160
72120 206	Life Insurance	309	268	286
72120 207	Medical Insurance	19,095	19,887	21,107
72120 210	Unemployment Compensation	543	547	712
72120 212	Employer Medicare	2,922	2,795	3,175
72120 307	Communication	907	825	1,000
72120 320	Due and Memberships	130	678	400
	CSH			400
72120 330	Operating Lease Payments	2,239	2,360	2,500
	CSH			2,500
72120 336	Maintenance & Repair Services - Equipment	-	-	-
72120 340	Medical and Dental Services	3,015	4,701	10,500
100	CSH Employee Wellness			1,500
101	CSH Contracted Medical Services			9,000
72120 348	Postal Charges	-	438	500
72120 349	Printing, Stationery, and Forms	2,460	1,558	1,500
	CSH			1,500
72120 355	Travel	173	114	250
72120 399	Other Contracted Services	-	-	250
72120 413	Drugs & Medical Supplies	11,035	10,072	10,000
72120 422	Food Supplies	105	648	2,500
72120 429	Instructional Supplies and Materials	25,121	28,502	17,524
100	CSH			17,524
72120 435	Office Supplies	422	874	900
100	CSH			400
101	Other			500
72120 499	Other Supplies & Materials	-	-	250
72120 507	Medical Claims	999	888	5,000
	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	1,419	1,033	2,500
	CSH			2,500
72120 599	Other Charges	-	-	250
72120 735	Health Equipment	-	-	-
72120	TOTAL HEALTH SERVICES	\$ 315,273	\$ 313,497	\$ 328,174
			Increase (Decrease)	4.68%

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
STUDENTS (72100)				
OTHER STUDENT SUPPORT (72130)				
72130 117	Career Ladder Program	\$ 8,000	\$ 8,000	\$ 8,000
72130 123	Guidance Personnel	390,507	394,147	401,562
72130 161	Secretary(ies)	14,812	15,092	15,655
72130 162	Clerical Personnel	-	-	-
72130 189	Other Salaries & Wages	-	-	-
72130 201	Social Security	24,173	24,272	26,376
72130 204	State Retirement	37,003	36,428	37,368
72130 206	Life Insurance	361	357	396
72130 207	Medical Insurance	55,482	62,155	58,498
72130 210	Unemployment Compensation	475	641	974
72130 212	Employer Medicare	5,653	5,677	6,177
72130 307	Communication	-	-	-
72130 322	Evaluation & Testing	14,532	14,619	15,000
	State Mandated Testing Only			15,000
72130 336	Maintenance & Repair Services - Equipment	-	-	-
72130 348	Postal Charges	225	368	500
72130 355	Travel	-	-	250
72130 399	Other Contracted Services	-	-	250
72130 429	Instructional Supplies & Materials	2,065	1,883	2,000
72130 435	Office Supplies	176	750	1,500
100	Elementary Schools			1,000
101	High Schools			500
72130 499	Other Supplies & Materials	-	-	250
72130 524	In-Service/Staff Development	2,726	2,945	3,000
72130 599	Other Charges	-	-	250
72130 790	Other Equipment	-	-	-
72130	TOTAL OTHER STUDENT SUPPORT	\$ 556,190	\$ 567,334	\$ 578,006
		Increase (Decrease)		1.88%

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 320 Dues & Memberships
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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
INSTRUCTIONAL STAFF (72200)				
REGULAR INSTRUCTION PROGRAM (72210)				
72210 105	Supervisor/Director	\$ 284,148	\$ 338,989	\$ 303,126
72210 117	Career Ladder Program	11,000	13,000	11,000
72210 127	Career Ladder Extended Contracts	-	-	-
72210 129	Librarian(s)	326,750	336,401	328,986
72210 135	Assessment Personnel	-	53,725	-
72210 138	Instructional Computer Personnel	-	-	-
72210 161	Secretary(ies)	26,101	26,622	26,922
72210 163	Educational Assistants	26,973	26,561	27,153
72210 189	Other Salaries & Wages	13,373	23,258	23,960
	Contract with DSCC for Peer Tutoring - Students	15,840		
	Contract with DSCC for Peer Tutoring - Supervisors	8,120		
	Social Security	503		
	State Retirement	721		
	Employer Medicare	118		
72210 195	Certified Substitute Teachers	-	-	-
72210 198	Non-certified Substitute Teachers	-	-	-
72210 201	Social Security	36,670	43,811	43,749
72210 204	State Retirement	60,111	69,874	61,283
72210 206	Life Insurance	555	619	610
72210 207	Medical Insurance	73,562	90,435	76,634
72210 210	Unemployment Compensation	778	1,140	1,499
72210 212	Employer Medicare	9,287	10,971	10,244
72210 307	Communication	-	-	-
72210 308	Consultants	2,750	-	1,300
72210 320	Dues & Memberships	-	-	-
72210 322	Evaluation & Testing	665	710	-
72210 334	Maintenance Agreements	-	-	-
72210 336	Maintenance & Repair Services - Equipment	-	-	-
72210 349	Printing, Stationery, and Forms	9,963	10,236	10,000
100	Kindergarten Report Cards, Handbooks, Spelling Bee Materials, Lesson Plan Books, etc.	10,000		
72210 355	Travel	6,079	5,701	6,000
72210 399	Other Contracted Services	-	-	250
72210 429	Instructional Supplies & Materials	3,449	233	2,500
72210 432	Library Books/Media	36,118	41,610	40,000
72210 435	Office Supplies	1,821	4,329	2,500
72210 437	Periodicals	1,920	1,890	3,000
72210 499	Other Supplies & Materials	-	-	250
72210 524	In Service/Staff Development	47,950	41,013	30,000
100	Annual Allocation	15,000		
101	Early Reading Intervention/Balanced Literacy	15,000		
72210 599	Other Charges	-	-	250
72210 790	Other Equipment	-	-	-
72210	TOTAL REGULAR INSTRUCTION PROGRAM	\$ 980,023	\$ 1,141,128	\$ 1,011,216
		Increase (Decrease)		-11.38%

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

72215 117 Career Ladder Program

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 340 Medical and Dental Services

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
INSTRUCTIONAL STAFF (72200)				
ALTERNATIVE INSTRUCTION PROGRAM (72215)				
72215 105	Supervisor/Director	\$ 27,353	\$ 31,929	\$ 32,046
72215 117	Career Ladder Program	500	500	500
72215 201	Social Security	1,612	1,889	2,019
72215 204	State Retirement	2,521	2,884	2,891
72215 206	Life Insurance	21	21	22
72215 207	Medical Insurance	4,208	4,309	4,628
72215 210	Unemployment Compensation	26	29	54
72215 212	Employer Medicare	377	442	473
72215 340	Medical and Dental Services	-	-	-
72215 355	Travel	340	18	250
72215 399	Other Contracted Services	-	-	250
72215 499	Other Supplies & Materials	-	-	250
72215 524	In Service/Staff Development	1,749	621	2,000
72215 599	Other Charges	-	-	250
72215 790	Other Equipment	-	-	-
72215	TOTAL ALTERNATIVE INSTRUCTION PROGRAM	\$ 38,707	\$ 42,642	\$ 45,633
Increase (Decrease)				7.01%

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
INSTRUCTIONAL STAFF (72200)				
SPECIAL EDUCATION PROGRAM (72220)				
72220 105	Supervisor/Director	\$ 72,111	\$ 73,682	\$ 73,707
72220 117	Career Ladder Program	1,000	1,000	1,000
72220 189	Other Salaries & Wages	-	-	-
72220 201	Social Security	4,300	4,371	4,633
72220 204	State Retirement	6,617	6,642	6,635
72220 206	Life Insurance	38	38	44
72220 207	Medical Insurance	7,570	7,874	9,256
72220 210	Unemployment Compensation	48	64	108
72220 212	Employer Medicare	1,006	1,022	1,084
72220 299	Other Fringe Benefits	-	-	-
72220 308	Consultants	-	-	-
72220 336	Maintenance & Repair Services - Equipment	-	-	-
72220 355	Travel	26,993	32,975	37,500
	Annual Allocation	25,000		
	Special Needs Per IEP	12,500		
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	\$ 120,537	\$ 127,668	\$ 135,717
		Increase (Decrease)		6.30%

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14	
SUPPORT SERVICES - 72000					
INSTRUCTIONAL STAFF (72200)					
VOCATIONAL EDUCATION PROGRAM (72230)					
72230 105	Supervisor/Director	\$ 68,069	\$ -	\$ -	
72230 117	Career Ladder Program	1,000	-	-	
72230 161	Secretary(ies)	-	-	-	
72230 189	Other Salaries & Wages	-	-	-	
72230 201	Social Security	4,270	-	-	
72230 204	State Retirement	6,251	-	-	
72230 206	Life Insurance	41	-	-	
72230 207	Medical Insurance	5,627	-	-	
72230 210	Unemployment Compensation	54	-	-	
72230 212	Employer Medicare	998	-	-	
72230 308	Consultants	-	-	-	
72230 336	Maintenance & Repair Services - Equipment	-	-	-	
72230 348	Postal Charges	-	-	-	
72230 355	Travel	-	-	-	
72230 399	Other Contracted Services	-	-	250	
72230 499	Other Supplies & Materials	-	166	250	
72230 524	In Service/Staff Development	8,911	1,138	5,000	
72230 599	Other Charges	-	-	250	
72230 790	Other Equipment	-	-	-	
72230	TOTAL VOCATIONAL EDUCATION PROGRAM	\$ 95,221	\$ 1,304	\$ 5,750	
				Increase (Decrease)	340.95%

ADULT PROGRAMS SUPPORT (72260)

Effective with the 2013 – 2014 school year, the Adult Education Program for Obion, Lake, and Weakley Counties will be operated through a consortium. Obion County did not apply for a consortium grant; however, Obion and Lake Counties did agree to cooperate with Weakley County to secure an Adult Education Grant for our region.

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 302 Advertising

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
INSTRUCTIONAL STAFF (72200)				
ADULT EDUCATION PROGRAM (72260)				
72260 105	Supervisor/Director	\$ 52,926	\$ 54,268	\$ -
72260 162	Clerical Personnel	-	-	-
72260 189	Other Salaries & Wages	-	-	-
72260 201	Social Security	3,199	3,267	-
72260 204	State Retirement	4,790	4,827	-
72260 206	Life Insurance	41	41	-
72260 207	Medical Insurance	5,821	5,988	-
72260 210	Unemployment Compensation	54	72	-
72260 212	Employer Medicare	748	764	-
72260 302	Advertising	1,136	-	-
72260 307	Communication	1,344	256	-
72260 336	Maintenance & Repair Services - Equipment	-	-	-
72260 349	Printing, Stationery, and Forms	-	-	-
72260 355	Travel	47	267	-
72260 399	Other Contracted Services	-	-	-
72260 499	Other Supplies & Materials	-	-	-
72260 524	In Service/Staff Development	3,753	3,436	-
72260 599	Other Charges	-	-	-
72260 790	Other Equipment	-	-	-
72260	TOTAL ADULT EDUCATION PROGRAM	\$ 73,859	\$ 73,186	\$ -
Increase (Decrease)				-100.00%

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 301 Accounting Services – Due to federal requirements, the System's 403(b) Plan is being administered by an independent public accounting firm.

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 351 Rentals

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
GENERAL ADMINISTRATION (72300)				
BOARD OF EDUCATION (72310)				
72310 191	Board and Committee Member Fees	\$ 6,725	\$ 7,575	\$ 8,700
	Board Meetings 12 @ \$375	4,500		
	Orientation 12 @ \$350	4,200		
72310 201	Social Security	417	355	539
72310 204	State Retirement	-	-	-
72310 206	Life Insurance	223	209	250
72310 210	Unemployment Compensation	11	5	100
72310 212	Employer Medicare	98	110	126
72310 301	Accounting Services	-	-	5,500
	Administration fees for System's 403(b) Plan			
72310 302	Advertising	2,265	3,051	3,250
	All System bids and legal notices required by State Statute			
72310 305	Audit Services	10,500	10,500	10,500
72310 320	Dues & Memberships	5,627	5,707	5,658
	TSBA	5,658		
72310 331	Legal Services	39	195	5,000
72310 332	Legal Notices, Recording, and Court Costs	-	-	-
72310 349	Printing, Stationery, and Forms	-	-	250
72310 351	Rentals	87	88	100
72310 355	Travel	1,568	-	5,000
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	32,549	36,099	38,544
72310 508	Premium on Corporate Surety Bonds	7,891	8,750	9,344
72310 510	Trustee's Commissions	175,784	177,764	180,000
72310 513	Worker's Compensation Insurance	170,227	193,350	221,956
72310 524	In Service/Staff Development	5,216	5,488	5,500
72310 533	Criminal Investigation of Applicants TBI	528	-	1,000
72310 534	Refund to Applicant for Criminal Investigation	1,912	1,688	3,500
72310 599	Other Charges	15,556	15,802	17,000
	Includes refreshments for Board meetings/orientation and employee appreciation including hams/turkeys for Christmas			
72310 701	Administration Equipment	-	-	-
72310	TOTAL BOARD OF EDUCATION	\$ 439,723	\$ 469,236	\$ 524,817
		Increase (Decrease)		11.84%

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 413 Drugs & Medical Supplies

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
GENERAL ADMINISTRATION (72300)				
OFFICE OF THE SUPERINTENDENT (72320)				
72320 101	County Official/Administrative Officer	\$ 104,740	\$ 104,740	\$ 110,000
72320 117	Career Ladder Program (includes Director's CEO Supplement)	1,000	1,000	1,000
72320 161	Secretary(ies)	29,074	29,642	29,942
	Includes supplement for Board meetings			
72320 189	Other Salaries & Wages	-	-	-
72320 201	Social Security	8,257	8,498	9,787
72320 204	State Retirement	17,556	17,696	19,672
72320 206	Life Insurance	81	82	88
72320 207	Medical Insurance	18,654	19,339	20,862
72320 208	Dental Insurance	1,319	1,319	1,450
72320 210	Unemployment Compensation	109	142	216
72320 212	Employer Medicare	2,039	2,072	2,291
72320 299	Other Fringe Benefits	299	299	330
72320 307	Communication	3,772	3,141	3,500
72320 320	Dues & Memberships	1,970	1,970	2,957
100	TOSS & AASA			2,707
101	Other Dues & Memberships			250
72320 330	Operating Lease Payments	1,995	1,995	2,250
72320 336	Maintenance & Repair Services - Equipment	2,041	1,799	2,250
	Postage Equipment			2,250
72320 348	Postal Charges	5,052	5,868	6,000
72320 355	Travel	5,603	4,875	5,800
72320 399	Other Contracted Services	-	-	250
72320 413	Drugs & Medical Supplies	-	-	250
72320 435	Office Supplies	2,639	2,118	2,500
72320 499	Other Supplies & Materials	-	-	250
72320 524	In-Service/Staff Development	4,291	3,100	4,000
72320 599	Other Charges	-	-	250
72320 701	Administration Equipment	-	-	-
72320	TOTAL OFFICE OF THE SUPERINTENDENT	\$ 210,491	\$ 209,695	\$ 225,895
		Increase (Decrease)		7.73%

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 333 Licenses
72410 334 Maintenance Agreements
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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
SCHOOL ADMINISTRATION (72400)				
OFFICE OF THE PRINCIPAL (72410)				
72410 104	Principal(s)	\$ 489,041	\$ 506,154	\$ 487,992
72410 117	Career Ladder Program	12,000	11,000	11,000
72410 119	Accountants/Bookkeepers	160,796	122,522	120,582
72410 127	Career Ladder Extended Contracts	-	-	-
72410 139	Assistant Principal(s)	490,913	537,850	537,512
72410 161	Secretary(ies)	164,583	172,185	175,114
72410 162	Clerical Personnel	-	-	-
72410 189	Other Salaries & Wages	-	-	-
72410 201	Social Security	79,093	80,820	82,632
72410 204	State Retirement	108,768	111,608	110,657
72410 206	Life Insurance	1,239	1,178	1,364
72410 207	Medical Insurance	95,639	116,466	120,106
72410 210	Unemployment Compensation	1,712	2,191	3,399
72410 212	Employer Medicare	18,498	18,902	19,353
72410 307	Communication	24,138	21,677	22,500
72410 308	Consultants	-	-	-
72410 317	Data Processing Services	-	-	-
72410 320	Dues & Memberships	3,850	4,550	5,250
100	SACS			4,550
101	Other			700
72410 333	Licenses	-	-	-
72410 334	Maintenance Agreements	4,812	5,830	6,072
	L.G.D.P.C. Support Services			6,072
72410 336	Maintenance & Repair Services - Equipment	-	-	250
72410 348	Postal Charges	-	-	-
72410 355	Travel	1,338	3,157	3,250
	Annual Allocation			3,250
72410 399	Other Contracted Services	-	250	250
72410 411	Data Processing Supplies	-	-	250
72410 435	Office Supplies	1,520	3,702	3,500
72410 499	Other Supplies & Materials	-	-	250
72410 524	In Service/Staff Development	1,000	3,391	3,000
100	Annual Allocation			3,000
72410 599	Other Charges	-	-	250
72410 701	Administration Equipment	-	-	-
72410	TOTAL OFFICE OF THE PRINCIPAL	\$ 1,658,940	\$ 1,723,433	\$ 1,714,533
			Increase (Decrease)	-0.52%

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
BUSINESS ADMINISTRATION (72500)				
FISCAL SERVICES (72510)				
72510 105	Supervisor/Director	\$ 50,272	\$ 51,268	\$ 51,568
72510 119	Accountants/Bookkeepers	78,029	74,714	76,350
72510 189	Other Salaries & Wages	-	-	-
72510 201	Social Security	7,627	7,189	7,936
72510 204	State Retirement	8,121	8,078	8,217
72510 206	Life Insurance	143	136	154
72510 207	Medical Insurance	9,757	11,118	14,997
72510 210	Unemployment Compensation	197	254	378
72510 212	Employer Medicare	1,756	1,681	1,859
72510 334	Maintenance Agreements	8,632	8,944	9,315
	L.G.D.P.C. Annual Software Maintenance (includes Check E-Z, Fixed Asset, and General Ledger Support)	9,315		
72510 336	Maintenance & Repair Services - Equipment	220	270	352
	L.G.D.P.C. Annual Hardware Maintenance	352		
72510 355	Travel	-	21	250
72510 399	Other Contracted Services	-	-	250
72510 411	Data Processing Supplies	-	-	500
72510 435	Office Supplies	4,931	11,506	5,500
72510 499	Other Supplies & Materials	-	-	250
72510 524	In-Service/Staff Development	3,941	1,134	4,000
72510 599	Other Charges	-	-	250
72510 701	Administration Equipment	-	-	-
72510	TOTAL FISCAL SERVICES	\$ 173,626	\$ 176,313	\$ 182,126
		Increase (Decrease)		3.30%

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 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 334 Maintenance Agreements

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 410 Custodial Supplies

72610 413 Drugs & Medical Supplies

72610 415 Electricity

72610 434 Natural Gas

72610 442 Propane Gas

72610 446 Small Tools

72610 454 Water & Sewer

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
OPERATION & MAINTENANCE OF PLANT (72600)				
OPERATION OF PLANT (72610)				
72610 105	Supervisor/Director	\$ -	\$ 18,558	\$ 18,564
72610 161	Secretary(ies)	-	-	-
72610 166	Custodial Personnel	687,038	715,265	726,519
72610 201	Social Security	39,967	42,132	46,235
72610 204	State Retirement	40,816	42,052	47,263
72610 206	Life Insurance	1,578	1,622	1,769
72610 207	Medical Insurance	65,342	69,005	77,130
72610 210	Unemployment Compensation	2,431	2,918	4,479
72610 212	Employer Medicare	9,347	9,853	10,840
72610 329	Laundry Service	221	326	1,200
72610 335	Maintenance & Repair Services - Buildings	5,425	-	-
72610 336	Maintenance & Repair Services - Equipment	3,642	3,492	3,750
72610 347	Pest Control	6,845	6,716	7,000
100	Additional Pest Control			1,000
101	Monthly Pest Control			6,000
72610 359	Disposal Fees	-	-	500
72610 399	Other Contracted Services	-	-	250
72610 410	Custodial Supplies	86,082	88,764	90,000
100	Annual Allocation (Paper towels, hand sanitizer, tissue, wipes, etc.)			87,500
101	Paint			2,500
72610 413	Drugs & Medical Supplies	-	-	250
72610 415	Electricity	843,509	873,464	895,301
	2.50% increase for the 2013 - 2014 fiscal year over 2012 - 2013 fiscal year actual			
72610 434	Natural Gas	193,721	221,066	226,593
	2.50% increase for the 2013 - 2014 fiscal year over 2012 - 2013 fiscal year actual			
72610 442	Propane Gas	-	-	-
72610 446	Small Tools	3,085	4,333	4,500
100	Miscellaneous Items			2,000
101	Vacuums			2,500
72610 454	Water & Sewer	133,226	139,842	143,338
	2.50% increase for the 2013 - 2014 fiscal year over 2012 - 2013 fiscal year actual			
72610 499	Other Supplies & Materials	-	-	250
72610 501	Boiler Insurance	6,313	7,001	7,475
72610 502	Building & Content Insurance	119,843	127,553	136,192
72610 524	In-Service/Staff Development	-	-	-
72610 599	Other Charges	-	-	250
72610 720	Plant Operation Equipment	-	1,395	5,000
100	Buffers (2)			2,000
101	Miscellaneous Equipment			3,000
72610	TOTAL OPERATION OF PLANT	\$ 2,248,431	\$ 2,375,357	\$ 2,454,648
		Increase (Decrease)		3.34%

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 334 Maintenance Agreements

72620 335 Maintenance & Repair Services - Building

72620 336 Maintenance & Repair Services - Equipment

72620 348 Postal Charges

72620 351 Rentals

72620 361 Permits

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 413 Drugs & Medical Supplies

72620 418 Equipment & Machinery Parts

72620 420 Fertilizer, Lime, and Seed

72620 435 Office Supplies

72620 442 Propane Gas

72620 446 Small Tools

72620 456 Gravel & Chert

72620 468 Chemicals

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
OPERATION & MAINTENANCE OF PLANT (72600)				
MAINTENANCE OF PLANT (72620)				
72620 105	Supervisor/Director	\$ 54,501	\$ 75,222	\$ 75,528
72620 161	Secretary(ies)	25,184	25,688	25,988
72620 167	Maintenance Personnel	288,501	294,477	304,979
72620 201	Social Security	22,247	23,093	25,219
72620 204	State Retirement	22,216	24,656	26,568
72620 206	Life Insurance	395	405	517
72620 207	Medical Insurance	13,734	16,023	19,283
72620 210	Unemployment Compensation	663	893	1,269
72620 212	Employer Medicare	5,203	5,545	5,908
72620 307	Communication	3,517	3,004	3,000
72620 334	Maintenance Agreements	4,798	5,613	6,000
	Elevator Annual Maintenance	6,000		
72620 335	Maintenance & Repair Services - Building	127,037	150,256	182,510
100	Annual Appropriation	75,000		
101	Fire Alarm Inspections	8,500		
102	IAQ Supplies	1,500		
103	Lake Road/Ridgemont Lift Stations	5,000		
104	Monitoring Fire Alarm/Sprinkler Systems	2,500		
105	Special Request Repairs - Black Oak	16,310		
106	Special Request Repairs - Hillcrest	13,000		
107	Special Request Repairs - Lake Road	12,000		
108	Special Request Repairs - Ridgemont	12,950		
109	Special Request Repairs - SFE	20,000		
110	Special Request Repairs - SFM/H	13,750		
111	Sprinkler System Inspections	2,000		
72620 336	Maintenance & Repair Services - Equipment	10,091	15,321	15,000
100	Lawn Mower Maintenance	7,500		
101	Other Miscellaneous Maintenance	7,500		
72620 348	Postal Charges	49	29	250
72620 351	Rentals	120	-	250
72620 361	Permits	370	3,430	3,500
	Boiler Permits	3,500		
72620 399	Other Contracted Services	-	-	250
72620 413	Drugs & Medical Supplies	278	25	500
72620 418	Equipment and Machinery Parts	-	-	500
72620 420	Fertilizer, Lime, and Seed	891	758	2,000
72620 435	Office Supplies	1,382	957	1,500
72620 442	Propane Gas	80	200	250
72620 446	Small Tools	1,979	2,686	7,500

FY 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
OPERATION & MAINTENANCE OF PLANT (72600)				
MAINTENANCE OF PLANT (72620)				
72620 456	Gravel & Chert	1,332	557	1,000
72620 468	Chemicals	1,028	-	1,000
	Boiler Chemicals			1,000
72620 499	Other Supplies & Materials	-	-	250
72620 524	In-Service/Staff Development	-	-	-
72620 599	Other Charges	-	-	250
72620 701	Administration Equipment	-	-	-
72620 717	Maintenance Equipment	35,023	11,724	27,000
100	HVAC Units (Major Repair Parts)			12,000
101	Front-End Mower (2)			15,000
102	Truck for Maintenance Department (Rotation)			-
72620	TOTAL MAINTENANCE OF PLANT	\$ 620,619	\$ 660,562	\$ 737,769
		Increase (Decrease)		11.69%

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 348 Postal Charges

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 413 Drugs & Medical Supplies

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
STUDENT TRANSPORTATION (72700)				
TRANSPORTATION (72710)				
72710 105	Supervisor/Director	\$ 61,433	\$ 73,338	\$ 73,643
72710 142	Mechanic(s)	135,540	130,356	135,800
72710 146	Bus Drivers	516,120	490,146	509,807
72710 161	Secretary(ies)	29,599	22,207	21,100
72710 201	Social Security	43,207	38,748	45,954
72710 204	State Retirement	42,550	40,436	47,479
72710 206	Life Insurance	1,637	1,653	1,903
72710 207	Medical Insurance	49,338	55,704	55,705
72710 210	Unemployment Compensation	2,661	2,980	4,740
72710 212	Employer Medicare	10,105	9,579	10,790
72710 307	Communication	2,708	1,561	1,750
72710 329	Laundry Service	960	1,117	1,250
72710 333	Licenses	78	13,823	-
72710 334	Maintenance Agreements	-	-	4,250
	TransFinder Software			4,250
72710 336	Maintenance & Repair Service-Equipment	1,497	3,120	3,500
72710 338	Maintenance & Repair Service-Vehicles	15,132	11,329	12,500
	Includes cost for Bus Fire Extinguishers			
72710 340	Medical and Dental Services	5,195	5,330	6,000
72710 348	Postal Charges	20	-	-
72710 351	Rentals	-	2,700	2,781
	Tower Lease			2,781
72710 355	Travel	-	337	500
72710 399	Other Contracted Services	250	-	250
72710 412	Diesel Fuel	258,974	269,876	269,600
	80,000 gallons			269,600
	Quote Price 07/23/2013 - \$3.29 @ 102.5%			\$ 3,370
72710 413	Drugs & Medical Supplies	388	-	250
72710 424	Garage Supplies	713	982	1,500
72710 425	Gasoline	53,284	53,011	58,860
	18,000 gallons			58,860
	Quote Price 07/23/2013 - \$3.19 @ 102.5%			\$ 3,270
72710 433	Lubricants	9,260	8,167	10,000
72710 435	Office Supplies	807	958	1,000
72710 446	Small Tools	837	720	1,250
72710 450	Tires & Tubes	26,787	27,885	30,000

FY 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14	
SUPPORT SERVICES - 72000					
STUDENT TRANSPORTATION (72700)					
TRANSPORTATION (72710)					
72710 453	Vehicle Parts	65,041	61,029	60,000	
72710 499	Other Supplies & Materials	60	-	250	
72710 511	Vehicle & Equipment Insurance	35,510	39,382	42,048	
72710 524	In-Service/Staff Development	5,097	2,638	4,000	
72710 599	Other Charges	-	-	250	
72710 701	Administration Equipment	-	-	-	
72710 728	Traffic Control Equipment	-	-	-	
72710 729	Transportation Equipment	159,020	198,419	175,867	
100	Two (2) School Buses			170,867	
101	Bus Cameras			5,000	
72710	TOTAL TRANSPORTATION	\$ 1,533,808	\$ 1,567,531	\$ 1,594,577	
				Increase (Decrease)	1.73%

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 307 Communication
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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
SUPPORT SERVICES - 72000				
OTHER SUPPORT SERVICES (72800)				
CENTRAL AND OTHER (72810)				
72810 103	Assistant(s)	\$ 41,697	\$ 48,591	\$ 19,500
72810 105	Supervisor/Director	52,202	67,762	95,164
72810 169	Part-time Personnel	-	-	-
72810 189	Other Salaries & Wages	-	-	-
72810 201	Social Security	5,717	6,981	7,114
72810 204	State Retirement	4,570	7,671	7,824
72810 206	Life Insurance	41	133	143
72810 207	Medical Insurance	-	2,943	4,285
72810 210	Unemployment Compensation	180	280	351
72810 212	Employer Medicare	1,337	1,633	1,667
72810 307	Communication	986	1,272	1,250
72810 308	Consultants	-	-	-
72810 317	Data Processing Services	70,269	70,453	75,000
	ENA Contract			75,000
72810 320	Dues & Memberships	-	30	50
72810 399	Other Contracted Services	-	-	250
72810 411	Data Processing Supplies	-	-	250
72810 435	Office Supplies	-	-	250
72810 499	Other Supplies & Materials	-	-	250
72810 524	In Service/Staff Development	1,399	2,510	2,500
72810 599	Other Charges	-	-	250
72810 701	Administration Equipment	-	-	-
72810 709	Data Processing Equipment	-	4,236	5,000
72810 790	Other Equipment	-	-	-
72810	TOTAL CENTRAL AND OTHER	\$ 178,398	\$ 214,495	\$ 221,098
			Increase (Decrease)	3.08%
72000	TOTAL SUPPORT SERVICES EXPENDITURES	\$ 9,350,354	\$ 9,780,112	\$ 9,909,155
			Increase (Decrease)	1.32%
70000	TOTAL OPERATING EXPENDITURES	\$ 25,096,800	\$ 25,486,601	\$ 26,038,156
			Increase (Decrease)	2.16%

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 Black Oak, Hillcrest, Lake Road, Ridgemont, and South Fulton Elementary Schools, two of which – Black Oak and Ridgemont Elementary Schools – are funded through LEAP grants.

21st CCLC – South Fulton Elementary School’s after school program is funded by a 21st Century Community Learning Center Grant. Authorized under Title IV, Part B, of the Elementary and Secondary Education Act (ESEA), as amended by the No Child Left Behind Act of 2001, the 21st CCLC program’s specific purposes are to: (1) provide opportunities for academic enrichment, including providing tutorial services to help students (particularly students in high-poverty areas and those who attend low-performing schools) meet State and local student performance standards in core academic subjects such as reading and mathematics; (2) offer students a broad array of additional services, programs, and activities, such as youth development activities, drug and violence prevention programs, counseling programs, art, music, and recreation programs, technology education programs, and character education programs, that are designed to reinforce and complement the regular academic program of participating students; and (3) offer families of students served by community learning centers opportunities for literacy and related educational development.

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

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

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

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 348 Postal Charges

73300 349 Printing, Stationery, and Forms

73300 355 Travel

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

SUPPLIES AND MATERIALS (400)

Supplies and Materials include 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 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 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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
OPERATION OF NON-INSTRUCTIONAL SERV (73000)				
COMMUNITY SERVICES (73300)				
73300 105	Supervisor/Director	\$ 53,316	\$ 47,759	\$ 56,685
73300 116	Teachers	-	-	-
73300 163	Educational Assistant(s)	-	-	-
73300 189	Other Salaries & Wages	96,730	97,102	88,355
73300 199	Other Per Diem & Fees - Drug Coalition	-	-	23,125
73300 201	Social Security	7,550	7,505	7,877
73300 204	State Retirement	7,832	8,731	9,502
73300 210	Unemployment Compensation	474	414	1,168
73300 212	Employer Medicare	2,040	2,041	2,103
73300 302	Advertising - Drug Coalition	-	-	1,895
73300 307	Communication - Drug Coalition	-	-	1,560
73300 314	Contracts with Public Carriers	-	-	-
73300 316	Contributions	-	-	-
73300 320	Dues and Memberships	-	-	-
73300 322	Evaluation & Testing	-	-	-
73300 348	Postal Charges - Drug Coalition	-	-	300
73300 349	Printing, Stationery, & Forms	179	139	1,500
	Before & After School Programs			500
	Drug Coalition			1,000
73300 351	Rentals - Drug Coalition	-	-	600
73300 355	Travel	-	-	4,000
73300 399	Other Contracted Services	-	50	-
73300 422	Food Supplies	362	528	-
73300 429	Instructional Supplies & Materials	16,721	16,202	29,450
	Before & After School Programs			8,000
	Drug Coalition			9,200
73300 435	Office Supplies - Drug Coalition	-	-	600
73300 499	Other Supplies & Materials	-	-	-
73300 524	In Service/Staff Development - Drug Coalition	912	406	6,720
73300 599	Other Charges (Mentoring)	-	-	500
73300 790	Other Equipment	-	-	-
73300	TOTAL COMMUNITY SERVICES	\$ 186,116	\$ 180,877	\$ 235,940
		Increase (Decrease)		30.44%

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. – **Former 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 include 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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
OPERATION OF NON-INSTRUCTIONAL SERV (73000)				
EARLY CHILDHOOD EDUCATION (73400)				
73400 105	Supervisor/Director	\$ 12,902	\$ 13,178	\$ 13,183
73400 116	Teachers	197,760	211,867	212,351
73400 117	Career Ladder Program	-	-	1,000
73400 163	Educational Assistants	73,540	74,515	74,788
73400 189	Other Salaries & Wages	-	-	-
73400 195	Certified Substitute Teachers	525	863	1,250
	Estimated Salaries			1,250
	Social Security			78
	Unemployment Compensation (.6%)			8
	Medicare			18
73400 198	Non-certified Substitute Teachers	4,022	4,703	5,000
	Estimated Salaries			5,000
	Social Security			310
	Unemployment Compensation (.6%)			30
	Medicare			73
73400 201	Social Security	16,291	17,377	19,083
73400 204	State Retirement	22,631	23,704	24,828
73400 206	Life Insurance	415	414	448
73400 207	Medical Insurance	48,598	46,933	37,702
73400 210	Unemployment Compensation	611	721	1,150
73400 212	Employer Medicare	3,814	4,067	4,472
73400 302	Advertising	1,383	1,463	1,500
73400 312	Contracts with Private Agencies	-	-	2,800
73400 320	Dues and Memberships	323	259	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	2,806	2,834	4,500
73400 429	Instructional Supplies & Materials	64,401	36,412	35,205
73400 499	Other Supplies & Materials	-	-	5,000
73400 524	In-Service/Staff Development	9,292	10,744	9,000
73400 599	Other Charges	-	-	-
73400 790	Other Equipment	5,302	20,978	20,177
73400	TOTAL EARLY CHILDHOOD EDUCATION	\$ 464,616	\$ 471,032	\$ 475,087
			Increase (Decrease)	0.86%

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 321 Engineering Services

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 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
CAPITAL OUTLAY (76000)				
REGULAR CAPITAL OUTLAY (76100)				
76100 189	Other Salaries and Wages	\$ -	\$ 12,132	\$ -
76100 201	Social Security	-	752	-
76100 204	State Retirement	-	-	-
76100 206	Life Insurance	-	-	-
76100 207	Medical Insurance	-	-	-
76100 208	Dental Insurance	-	-	-
76100 210	Unemployment Compensation	-	46	-
76100 212	Employer Medicare	-	176	-
76100 299	Other Fringe Benefits	-	-	-
76100 304	Architects	-	-	-
76100 308	Consultants	-	-	-
76100 321	Engineering Services	-	13,546	-
76100 331	Legal Services	-	-	-
76100 399	Other Contracted Services	-	-	-
76100 706	Building Construction	(65,513)	-	-
76100 707	Building Improvements	217,877	657,495	326,100
100	Agriculture Improvements (Barn)	100,000		
101	Central Office Facility	100,000		
102	SFM/H Classroom Units (Phase 2)	70,000		
103	OCCHS - Special Request	20,000		
104	Safe Schools Act of 1998	23,100		
105	Black Oak Softball Field (c/o Allocated + Donations)	13,000		
76100 715	Land	-	-	-
76100 724	Site Development	29,895	-	-
76100 799	Other Capital Outlay	-	-	-
76100	TOTAL REGULAR CAPITAL OUTLAY	\$ 182,259	\$ 684,147	\$ 326,100
			Increase (Decrease)	-52.33%

FY 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY12	Estimated FY13	Budget FY14
	DEBT SERVICE (80000)			
	EDUCATION DEBT SERVICE (80000)			
	PRINCIPAL (82130)			
82130 612	Principal on Other Loans Payable	\$ 80,000	\$ 500,000	\$ -
	INTEREST (82230)			
82230 613	Interest on Other Loans Payable	61,250	16,125	11,625
80000	TOTAL EDUCATION DEBT SERVICE	\$ 141,250	\$ 516,125	\$ 11,625
			Increase (Decrease)	-97.75%
	OTHER USES (99000)			
	TRANSFERS (99100)			
99100 504	Indirect Cost	\$ -	\$ -	\$ -
99100 590	Transfers Out (complete schedule below)	-	86,290	-
99000	TOTAL OTHER USES	\$ -	\$ 86,290	\$ -
			Increase (Decrease)	-100.00%
730000	GRAND TOTAL EXPENDITURES (APPROPRIATIONS)	\$ 26,071,041	\$ 27,425,072	\$ 27,086,908
			Increase (Decrease)	-1.23%
	Excess of Estimated Revenues and Other Sources Over			
	(Under) Estimated Expenditures and Other Uses	\$ 979,478	\$ (784,750)	\$ (445,618)
	Actual/Estimated Beginning Fund Balance, July 1, 2011, 2012, 2013	\$ 3,226,654	\$ 4,206,132	\$ 3,421,382
	Actual/Estimated Ending Fund Balance, June 30, 2012, 2013, 2014	\$ 4,206,132	\$ 3,421,382	\$ 2,975,764

FY 2013-2014 BUDGET DOCUMENT
General Purpose School Fund (Fund 141)

EXPENDITURES (APPROPRIATIONS)

Additional Information Concerning Expenditures/Fund Balance

Non-Recurring Expenditures

72110 333 - Licenses	\$ 30,000
71200 & 72220 - IEP Student Placement	142,014
72620 717 - Maintenance Equipment	15,000
76100 - Regular Capital Outlay	<u>326,100</u>

Total Non-Recurring Expenditures \$ 513,114

Positive Figure Indicates Payment for Above Items from Fund Balance \$ 67,496

Calculation of Fund Balance to Maintain

Annual Payroll	\$ 21,071,348
Average Monthly Payroll @125%	\$ 2,194,933
Operating Expenditures	26,038,156
3% of Operating Expenditures	<u>781,145</u>

Fund Balance to Maintain for Efficient Operations/Sufficient Cash Flow 2,976,078

Projected Fund Balance June 30, 2014 \$ 2,975,764

Difference - Must be Positive for Sufficient Cash Flow \$ (314)

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
2013 - 2014

Local Revenue Account Codes	Budget	Amended Budget (1)	Original Budget	Actual	Actual vs. Budget	2014 Budget vs. 2013 Budget/	Comments
	2013-2014	2012-2013	2012-2013	2012-2013	2012-2013	* Amended Budget **	
40110 Current Property Tax	4,360,436	-	4,219,417	4,317,843	98,426	141,019	
40120 Trustee's Collections - Prior Year	112,500	-	125,000	112,321	(12,679) *	(12,500)	
40130 Circuit Clk./Clk. & Master Coll. - Prior Yrs.	37,500	-	63,500	37,833	(25,667) *	(26,000)	
40140 Interest & Penalty	22,000	-	22,500	21,853	(647)	(500)	
40161 - 40163 Payments in Lieu of Taxes	50,000	-	44,550	49,902	5,352	5,450 *	
40210 Local Option Sales Tax	3,150,000	-	3,250,000	3,149,612	(100,388)	(100,000)	
40270 Business Tax	81,500	-	75,000	81,886	6,886	6,500 *	
40280 Mineral Severance Tax	-	-	-	-	-	-	
40320 Bank Excise Tax	15,500	-	7,000	15,556	8,556	8,500 *	
40330 Wholesale Beer Tax	-	-	-	-	-	-	
40340 Coal Severance Tax	-	-	-	-	-	-	
40350 Interstate Telecommunications Tax	1,925	-	1,350	1,943	593	575 *	
Other (Specify): _____	-	-	-	-	-	-	
40100 Total County Taxes	\$ 7,831,361	\$ -	\$ 7,808,317	\$ 7,788,749	\$ (19,568)	\$ 23,044	
40610 Current Property Tax	-	-	-	-	-	-	
40620 Prior Year's Property Tax	-	-	-	-	-	-	
40630 Interest & Penalty	-	-	-	-	-	-	
40650 Payments in Lieu of Taxes	-	-	-	-	-	-	
40710 Local Option Sales Tax	-	-	-	-	-	-	
Other (Specify): _____	-	-	-	-	-	-	
40600 Total City/Special School District Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41000 Licenses & Permits	1,600	-	1,500	1,599	99	100 *	
44110 Investment Income	-	-	-	-	-	-	
44120 Lease/Rentals	-	-	-	1	1	-	
46850 Mixed Drink Tax	1,250	-	1,500	1,250	(250)	(250)	
46851 State Revenue Sharing - TVA	549,675	-	500,000	500,000	-	49,675 *	
49810 City General Fund Transfers	-	-	-	-	-	-	
Other (Specify): One-Time Allocation of TVA Funds	(49,675)	-	-	-	-	(49,675)	
Total Local Revenue per School Records	\$ 8,334,211	\$ -	\$ 8,311,317	\$ 8,291,599	\$ (19,718)	\$ 22,894	
LESS: Local Revenue Increases for (2):							
Capital Outlay	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Total Adjusted Local Revenue	\$ 8,334,211	\$ -	\$ 8,311,317	\$ 8,291,599	\$ (19,718)	\$ 22,894	
Second Level - Per Pupil Revenue							
Total Local Revenue Divided by	\$ 8,334,211	\$ -	\$ 8,311,317	\$ 8,291,599			
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

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
2013-2014

1. Grand Total of Budgeted Expenditures - General Purpose School Fund*		<u>\$ 27,086,908</u>
2. Less: Total Estimated Revenue and Other Sources - General Purpose School Fund*		<u>(26,641,290)</u>
3. SUBTOTAL -- Excess of Grand Total of Budgeted Expenditures Over (Under) Total Estimated Revenue and Other Sources - General Purpose School Fund*		<u>\$ 445,618</u>
		CONTINUE
4. Less: Beginning Reserves Budgeted for <u>Recurring Expenditures</u> .		<u>-</u>
5. TOTAL -- Beginning Fund Balance Budgeted for Any Education Purpose **		<u>\$ 445,618</u>
		CONTINUE
<hr/>		
6. Beginning Undesignated Fund Balance		<u>\$ 3,421,382</u>
7. Total Operating Expenditures	<u>\$ 26,038,156</u>	
8. 3% of Total Operating Expenditures	X <u>3%</u>	<u>(781,145)</u>
9. Amount of Fund Balance Available to be Budgeted for Any Education Purpose		<u>\$ 2,640,237</u>
		TEST IS MET