

COFFEE COUNTY, TENNESSEE
BUDGET AMENDMENT

#141-2015-3

Fund 141 General Purpose School Fund

For the Fiscal Year ended June 30, 2015.

Account Number	Account Description	Amount	
<u>Sources of funding (Increase in Revenues, Decrease in Appropriations)</u>			
<u>REVENUES/Restricted Funds</u>			
<u>APPROPRIATIONS</u>			
	71100	REGULAR INSTRUCTION	
(1)	116	Teachers	\$96,030.00
(1)	207	Medical Insurance	\$43,100.00
	71200	SPECIAL EDUCATION PROGRAM	
(1)	725	Special Education Equipment	\$5,000.00
	71300	VOCATIONAL EDUCATION PROGRAM	
	71400	STUDENT BODY EDUCATION PROGRAM	
	72110	ATTENDANCE	
	72120	HEALTH SERVICES	
	72130	OTHER STUDENT SUPPORT	
(1)	189	Other Salaries & Wages	\$10,500.00
	72310	BOARD OF EDUCATION	
	72320	OFFICE OF SUPERINTENDENT	
(1)	599	Other Charges	\$9,000.00
	72410	Office of Principal	
	72510	FISCAL SERVICES	
(1)	524	In Service/Staff Development	\$1,000.00
	72610	OPERATION OF PLANT	
(1)	434	Natural Gas	\$2,900.00
	72620	MAINTENANCE OF PLANT	
(1)	499-PEST	Other Supplies and Materials	\$11,650.00
	73300	COMMUNITY SERVICES	
(2)	204-EEC	State Retirement	\$500.00
(2)	355-EEC	Travel	\$500.00
(2)	499-EEC	Other Supplies and Materials	\$5,300.00

	73400	EARLY CHILDHOOD EDUCATION	
(1)	355	Travel	\$2,120.00
	99100	TRANSFERS OUT	
	Total		<u>\$187,600.00</u>

Uses of funding (Increase in Appropriations / Decrease in Revenue)

REVENUES

APPROPRIATIONS

	71100	REGULAR INSTRUCTION	
(1)	201	Social Security	\$5,400.00
(1)	207-TECH	Medical Insurance	\$1,500.00
(1)	212	Employer Medicare	\$1,000.00
	71150	ALTERNATIVE INSTRUCTION PROGRAM	
	71200	SPECIAL EDUCATION PROGRAM	
(1)	207	Medical Insurance	\$12,000.00
	71300	VOCATIONAL EDUCATION PROGRAM	
(1)	198	Non-Certified Substitute Teachers	\$2,500.00
(1)	201	Certified Substitute Teachers	\$1,500.00
	71400	STUDENT BODY EDUCATION PROGRAM	
	72110	ATTENDANCE	
	72120	HEALTH SERVICES	
(1)	207	Medical Insurance	\$2,000.00
(1)	499	Other Supplies and Materials	\$2,200.00
	72130	OTHER STUDENT SUPPORT	
(1)	123	Guidance Personnel	\$25,000.00
(1)	161	Secretaries	\$11,000.00
(1)	201	Social Security	\$2,000.00
(1)	204	State Retirement	\$2,000.00
(1)	212	Employer Medicare	\$500.00
	72210	SUPPORT SERVICES	
	72220	SPECIAL EDUCATION PROGRAM	
(1)	297	Medical Insurance	\$1,300.00
	72230	VOCATIONAL EDUCATION PROGRAM SUPPORT	
(1)	207	Medical Insurance	\$1,600.00
	72310	BOARD OF EDUCATION	
(1)	191	Board Committee Fees	\$1,000.00
(1)	207	Medical Insurance	\$30,000.00
(1)	208	Dental Insurance	\$1,000.00
(1)	212	Employer Medicare	\$30.00

(1)	331	Legal Services	\$9,000.00
	72410	OFFICE OF THE PRINCIPAL	
(1)	119	Accountants/Bookkeepers	\$3,400.00
(1)	201	Social Security	\$1,300.00
(1)	207	Medical Insurance	\$8,500.00
(1)	208	Dental Insurance	\$10,000.00
(1)	212	Employer Medicare	\$200.00
(1)	307	Communication	\$7,000.00
	72510	FISCAL SERVICES	
(1)	119	Accountants/Bookkeepers	\$1,000.00
	72610	OPERATION OF PLANT	
(1)	166	Custodial Personnel	\$6,000.00
(1)	201	Social Security	\$400.00
(1)	204	State Retirement	\$1,500.00
(1)	207	Medical Insurance	\$5,500.00
(1)	329	Laundry Service	\$1,000.00
(1)	415	Electricity	\$4,000.00
(1)	454	Water and Sewer	\$9,000.00
	72620	MAINTENANCE OF PLANT	
(1)	204	State Retirement	\$2,300.00
(1)	307	Communication	\$550.00
	72710	TRANSPORTATION	
(1)	142	Mechanics	\$3,000.00
(1)	207	Medical Insurance	\$2,000.00
	73300	COMMUNITY SERVICES	
(2)	189-EEC	Other Salaries & Wages	\$4,000.00
(2)	201-EEC	Social Security	\$2,200.00
(2)	212-EEC	Employer Medicare	\$100.00
	73400	EARLY CHILDHOOD EDUCATION	
(1)	189	Other Salaries & Wages	\$2,120.00
	76100	REGULAR CAPITAL OUTLAY	
	99100	TRANSFERS OUT	
Explanation:			<u><u>\$187,600.00</u></u>

(1) Reclass expenditures as needed

(2) Eplan budget approvals for Excellence at East Tutoring Program

Approved by School Board

Approved by Budget & Finance Committee:

Approved by Coffee County Commission:

Original Estimated Fund Balance at June 30, 2015	\$944,350.00
Less budget amendment #101-2015-1	<u>\$0.00</u>
Revised Estimated Fund Balance at June 30, 2015	<u><u>\$944,350.00</u></u>

**COFFEE COUNTY, TENNESSEE
BUDGET AMENDMENT**

#143-2015-1

Fund 143 Food Service

For the Fiscal Year ended June 30, 2015.

Account Number	Account Description	Amount
<u>Sources of funding (Increase in Revenues, Decrease in Appropriations)</u>		
<u>REVENUES/Restricted Funds</u>		
(1) 43570	Receipts from Individual Schools	\$20.00
(2) 44130	Sale of Materials and Supplies	\$2,000.00
(3) 46980	Other State Grants	\$18,772.00
(4) 47114	USDA - Other	\$15,000.00
(5) 47590	USDA Grant	\$12,000.00
<u>APPROPRIATIONS</u>		
Total		<u>\$47,792.00</u>

Uses of funding (Increase in Appropriations / Decrease in Revenue)

<u>REVENUES</u>		
<u>APPROPRIATIONS</u>		
	73100	REGULAR INSTRUCTION
(6) 105	Supervisor/Director	\$5,000.00
(6) 165	Cafeteria Personnel	\$15,000.00
(6) 201	Social Security	\$3,030.00
(6) 212	Employer Medicare	\$1,000.00
(6) 306	Bank Charges	\$300.00
(6) 399	Other Contracted Services	\$2,500.00
(6) 524	In-Services/Staff Development	\$4,000.00
(6) 701	Administration Equipment	\$1,000.00
(6) 710	Food Service Equipment	\$15,962.00
		<u>\$47,792.00</u>

Explanation:

- (1) Miscellaneous Receipt
- (2) Sales of miscellaneous equipment not on fixed assets
- (3) State grant for new freezer at East Coffee
- (4) USDA covering snacks for ESP Programs
- (5) USDA Grant for diswashing at CHS
- (6) Reclass expenditure lines as needed

Approved by School Board _____

Approved by Budget & Finance Committee: _____

Approved by Coffee County Commission: _____

Original Estimated Fund Balance at June 30, 2015	\$729,215.00
Less budget amendment #143-2015-1	<u>\$0.00</u>
Revised Estimated Fund Balance at June 30, 2015	<u>\$729,215.00</u>

FINANCIAL STATEMENT
BOARD OF EDUCATION FUND 141

REVENUE	FIRST QTR TOTAL	SECOND QTR TOTAL	THIRD QTR TOTAL	April	May	FOURTH QTR TOTAL	BALANCE TO DATE	BUDGET	AMENDMENTS	AMENDED BUDGET	% RECEIVED	YTD 13/14	
40100	COUNTY PROPERTY TAXES	93,596.28	3,503,071.16	4,829,684.13	72,895.09	109,172.06	182,067.15	8,608,418.72	8,765,588.00		8,765,588.00	98.21%	97.60%
40200	COUNTY LOCAL OPTION TAXES	670,332.11	974,215.87	1,025,672.53	304,726.37	346,884.64	651,611.01	3,321,831.52	4,012,500.00		4,012,500.00	82.79%	91.90%
40300	STATUTORY LOCAL TAXES	471.99	691.42	661.04	201.23	241.06	442.29	2,266.74	2,000.00		2,000.00	113.34%	166.40%
41100	LICENSES & PERMITS	391.31	601.65	425.57	127.18	166.31	293.49	1,712.02	2,200.00		2,200.00	77.82%	91.90%
43300	RECREATION FEES		362.14	0.00	0.00	-362.14	-362.14	0.00	900.00	(900.00)	0.00		85.10%
43500	EDUCATION CHARGES	14,888.12	46,955.58	31,605.16	15,515.63	27,553.09	43,068.72	136,517.58	192,500.00		192,500.00	70.92%	53.90%
44100	RECURRING ITEMS	17,831.30	4,363.54	964.42	587.00	519.14	1,106.14	24,265.40	8,700.00	900.00	9,600.00	252.76%	109.30%
44500	NONRECURRING ITEMS	13,995.96	434.33	-6,399.89	4,583.97	4,005.69	8,589.66	16,620.06	29,500.00	6,085.60	35,585.60	46.70%	121.80%
44900	OTHER LOCAL REVENUES	0.00	21,500.95	8,157.00	300.00		300.00	29,957.95	24,946.00		24,946.00	120.09%	97.70%
46500	REGULAR EDUCATION FUNDS	3,863,641.10	6,149,909.29	6,023,611.17	2,006,516.23	135,384.73	2,141,900.96	18,179,062.52	20,380,177.00	32,140.00	20,412,317.00	89.06%	89.00%
46800	OTHER STATES REVENUES	330.89	222,896.75	268,560.90	182,194.65	15,968.55	198,163.20	689,951.74	676,440.00		676,440.00	102.00%	99.90%
47000	FEDERAL GOVERNMENT REVENUES	55,870.62	21,986.30	47,279.14	49,910.46	53,665.69	103,576.15	228,712.21	350,181.00	(15,028.83)	335,152.17	68.24%	69.70%
49700	INSURANCE RECOVERY	1,801.79	-1,801.79	500.00	8,700.00	669.21	9,369.21	9,869.21	0.00		0.00		0.00%
49800	OTHER SOURCES / TRANSFERS	219.82	0.00	0.00			0.00	219.82	40,000.00		40,000.00	0.55%	2100.00%
	TOTAL REVENUE	4,733,371.29	10,945,187.19	12,230,721.17	2,646,257.81	693,868.03	3,340,125.84	31,249,405.49	34,485,632.00	23,196.77	34,508,828.77	90.55%	93.60%

FINANCIAL STATEMENT
BOARD OF EDUCATION FUND 141

EXPENDITURES	FIRST QTR TOTAL	SECOND QTR TOTAL	THIRD QTR TOTAL	April	May	FOURTH QTR TOTAL	BALANCE TO DATE	BUDGET	AMENDMENTS	AMENDED BUDGET	% USED	YTD 13/14
71100 TOTAL REGULAR INSTRUCTION	2,106,306.91	3,540,624.38	3,540,999.81	1,191,694.17	1,168,091.03	2,359,785.20	11,547,716.30	16,140,276.00	(731,896.96)	15,408,379.04	74.94%	77.64%
71150 TOTAL ALTERNATE INSTRUCTION PROGRAM	1,594.00	4,648.00	3,737.00	574.00	0.00	574.00	10,553.00	15,000.00	5,000.00	20,000.00	52.77%	46.46%
71200 TOTAL SPECIAL EDUCATION PROGRAM	368,989.03	825,939.03	792,907.54	257,997.61	271,175.23	529,172.84	2,517,008.44	3,308,729.00	(5,000.00)	3,303,729.00	76.19%	75.15%
71300 TOTAL VOCATIONAL PROGRAM	158,673.39	338,306.79	332,675.26	105,169.75	106,916.83	212,086.58	1,041,742.02	1,363,761.00	6,475.00	1,370,236.00	76.03%	78.03%
71400 TOTAL STUDENT BODY EDUCATION	3,337.17	17,842.17	27,474.87	2,625.19	4,433.49	7,058.68	55,712.89	66,189.00	500.00	66,689.00	83.54%	83.67%
TOTAL INSTRUCTION	2,638,900.50	4,727,360.37	4,697,794.48	1,558,060.72	1,550,616.58	3,108,677.30	15,172,732.65	20,893,955.00	-724,921.96	20,169,033.04		
72110 TOTAL ATTENDANCE	43,472.21	31,502.74	33,066.74	10,335.72	12,175.38	22,511.10	130,552.79	175,105.00	(15,000.00)	160,105.00	81.54%	84.97%
72120 TOTAL HEALTH SERVICES	92,776.75	177,640.37	187,490.57	58,772.67	61,139.06	119,911.73	577,819.42	739,182.00	8,016.96	747,198.96	77.33%	81.31%
72130 TOTAL OTHER STUDENT SUPPORT	125,400.22	234,093.38	237,762.30	69,952.99	86,111.54	156,064.53	753,320.43	1,008,358.00	(2,550.00)	1,005,808.00	74.90%	77.68%
72210 TOTAL REGULAR INSTRUCTION SUPPORT PROGRAM	189,755.71	339,551.41	326,295.58	108,898.14	108,073.68	216,971.82	1,072,574.52	1,375,239.00	6,851.00	1,382,090.00	77.61%	81.52%
72220 TOTAL SPECIAL EDUCATION SUPPORT PROGRAM	50,959.14	78,101.65	78,160.20	25,712.88	25,813.23	51,526.11	258,747.10	329,300.00		329,300.00	78.57%	81.54%
72230 TOTAL VOCATIONAL EDUCATION SUPPORT	8,071.83	12,087.86	12,216.77	4,092.86	4,493.55	8,586.41	40,962.87	51,830.00	1,358.00	53,188.00	77.02%	80.38%
72310 TOTAL BOARD OF EDUCATION SUPPORT SERVICE	568,381.02	185,681.86	211,901.70	72,834.96	13,559.76	86,394.72	1,052,359.30	1,085,820.00	22,300.00	1,108,120.00	94.97%	95.10%
72320 TOTAL DIRECTOR OF SCHOOL SUPPORT SERVICE	54,100.33	67,201.60	64,956.12	22,105.11	22,919.88	45,024.99	231,283.04	313,350.00		313,350.00	73.81%	83.94%
72410 TOTAL OFFICE OF THE PRINCIPAL SUPPORT SERVICE	298,669.11	637,137.73	622,046.12	207,240.11	204,948.88	412,188.99	1,970,041.95	1,932,589.00	610,642.00	2,543,231.00	77.46%	77.75%
72510 FISCAL SERVICES	68,777.99	73,036.73	61,450.50	20,470.26	25,120.65	45,590.91	248,856.13	307,528.00	440.00	307,968.00	80.81%	84.08%
72610 TOTAL OPERATION OF THE PLANT	540,264.54	584,640.10	602,095.35	189,289.69	198,655.11	387,944.80	2,114,944.79	2,354,800.00	23,442.00	2,378,242.00	88.93%	89.50%
72620 TOTAL MAINTENANCE OF PLANT	116,204.26	157,306.00	146,853.53	64,321.79	39,149.59	103,471.38	523,835.17	692,665.00		692,665.00	75.63%	80.12%
72710 TOTAL TRANSPORTATION	328,566.58	544,036.55	495,240.11	170,451.90	172,427.99	342,879.89	1,710,723.13	2,130,920.00	18,423.00	2,149,343.00	79.59%	80.61%
TOTAL SUPPORT SERVICES	2,485,399.69	3,122,017.98	3,079,535.59	1,024,479.08	974,588.30	1,999,067.38	10,686,020.64	12,496,686.00	673,922.96	13,170,608.96		
73300 TOTAL COMMUNITY SERVICE	73,479.21	125,016.99	119,588.48	19,016.64	42,457.47	61,474.11	379,558.79	439,123.00	95,775.41	534,898.41	70.98%	90.97%
73400 EARLY CHILDHOOD EDUCATION	58,551.64	164,736.96	164,756.78	54,412.97	64,285.04	118,698.01	506,743.39	673,650.00		673,650.00	75.22%	70.97%
TOTAL NON INSTRUCTION	132,030.85	289,753.95	284,345.26	73,429.61	106,742.51	180,172.12	886,302.18	1,112,773.00	95,775.41	1,208,548.41		
76100 TOTAL CAPITAL OUTLAY	5,637.71	51,396.00	0.00	2,150.00	9,302.90	11,452.90	68,486.61	200,000.00	33,130.52	233,130.52	29.38%	89.92%
TOTAL CAPITAL OUTLAY	5,637.71	51,396.00	0.00	2,150.00	9,302.90	11,452.90	68,486.61	200,000.00	33,130.52	233,130.52		
82130 PRINCIPAL ON DEBT	71,428.57	0.00	0.00			0.00	71,428.57	71,429.00		71,429.00	100.00%	100.00%
82230 INTEREST ON DEBT	0.00	0.00	0.00			0.00	0.00			0.00		
82330 DEBT SERVICE TO PRIMARY	0.00	0.00	0.00			0.00	0.00			0.00		
99000 TRANSFER TO OTHER FUNDS	0.00	0.00	0.00			0.00	0.00	13,934.00	(834.00)	13,100.00	0.00%	6028.42%
TOTAL OTHER USES	71,428.57	0.00	0.00	0.00	0.00	0.00	71,428.57	85,363.00	-834.00	84,529.00	84.50%	
TOTAL EXPENDITURES	5,333,397.32	8,190,528.30	8,061,675.33	2,658,119.41	2,641,250.29	5,299,369.70	26,884,970.65	34,788,777.00	77,072.93	34,865,849.93	77.11%	82.00%