



**Morgan County Schools Monthly Workshop Meeting
September 30, 2025 6:00 PM
Central Elementary School**

1. **Chairman Call To Order**
2. **Good News**
3. **Audience Participation**
4. **MCEA**
5. **Add to the Workshop Agenda**
6. **Consent Agenda**
 - A. Next Board Meeting - October, 14, 2025, 6pm, Central Office
Next Regular Workshop - October 28, 2025, 6pm, Sunbrigh School
7. **Minutes for September 2, 2025**
8. **School Audit Report**
9. **Approval of the FY26 ISM Budget**
10. **PECCA/MOU**
11. **Fund Balance**
12. **Teacher Incentives**
13. **TISA Accountability Report**
14. **Cell Phones**
15. **Central High Request Permission to Attend the State BETA Convention Nov. 20-22, 2025**
16. **Wartburg Central High Request Permission for FCA to Travel to Williamstown, Kentucky, for the College Expo on Nov. 7, 2025**
17. **MCCTC Requests Permission to Hire an Assistant for the Sunbright School STEM Lab with ISM Funds**

18. **MCCTC Requests Permission to Accept the Lowest Bid for the Petros Joyner School Greenhouse Using ISM Funds**
19. **MCCTC Requests Permission to Accept the Lowest Bid for the Oakdale School STEM Lab Using ISM Funds**
20. **School Board Policies Second Reading**
21. **Budget Amendments**
22. **Chairman Announcements**
23. **Director's Announcements**
24. **Adjourn**

Principals Good News

Central Elementary:

Central Elementary sent 60 (fourth and fifth) grade students who met or exceeded expectations on last year's TCAP on a reward trip. CES had our first grandparent's day breakfast with our first grade classes and around 140 grandparents attended. CES also hosted a very successful career day partnering with MCCTC and community members. The students loved it!

Central Middle:

Central High:

Coalfield:

Oakdale:

."

Petros Joyner:

Sunbright:

Some Good News goodies to choose from:

Grandparents Day was a huge success. Lots of guests.

PTO sponsored a community bonfire at the City Park.

(Soon to be) celebrating our 2000 Region Champion Tiger Football team on the 25th anniversary.

Dedication of the Joe D Galloway Pressbox.

Homecoming underway...

Celebrated our Community in Schools and University Schools Coordinators, Amy Brown and Casey Olmstead

TCAP Recognition Awards Ceremony for last year's great scores

Launch of the Sunbright Spotlight podcast celebrating Sunbright Athletics



**Morgan County Schools Regular Monthly Board Meeting
September 2, 2025 6:00 PM
Morgan County Schools - Central Office**

MEMBERS PRESENT: Attendance Taken at 6:00 PM. Jonathan Dagley: Present, Ben Jackson: Present, Kasey Perkins: Present, Kayron Rogers: Present, Mickey Tucker: Present, Billy Ward: Present.

1. Chairman - Call To Order

2. Moment of Silence

3. Pledge

4. Public Comment

5. Approval of Agenda

On a motion by Mickey Tucker and seconded by Jonathan Dagley the Board voted to approve the agenda as presented. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

6. Financial Statement

On a motion by Jonathan Dagley and seconded by Kasey Perkins the Board voted to approve the financial statement for the month ending August 30, 2025. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

7. Consent Agenda

On a motion by Kasey Perkins and seconded by Jonathan Dagley the Board voted to approve the consent agenda as presented. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

- A. Next Board Meeting - October 14, 2025 6pm, Central Office
- Next Regular Workshop - September 30, 2025, 6pm, Central Elementary

8. Minutes for August 5, 2025



**Morgan County Schools Regular Monthly Board Meeting
September 2, 2025 6:00 PM
Morgan County Schools - Central Office**

On a motion by Mickey Tucker and seconded by Billy Ward the Board voted to approve the minutes as presented for the August 5, 2025 meeting. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

9. Testing Data

10. MCCTC Request Permission to Accept Bid of \$337,090 for Greenhouse for Central High School with ISM Funds

On a motion by Jonathan Dagley and seconded by Kasey Perkins the Board voted to grant permission for MCCTC to accept the bid of \$337,090 for the greenhouse at Central High School. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

11. MCCTC Request Permission to Bid for Oakdale STEM Lab

On a motion by Kasey Perkins and seconded by Kayron Rogers the Board voted to grant permission to MCCTC to bid for Oakdale STEM Lab. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

12. MCCTC Requests Permission to Bid for a Greenhouse at Petros Joyner School

On a motion by Mickey Tucker and seconded by Billy Ward the Board voted to grant MCCTC permission to bid for a greenhouse at Petros Joyner School. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

13. MCCTC Requests Permission to Deny Current Bid for the Greenhouse Project at Wartburg Middle School



**Morgan County Schools Regular Monthly Board Meeting
September 2, 2025 6:00 PM
Morgan County Schools - Central Office**

On a motion by Jonathan Dagley and seconded by Kasey Perkins the Board voted to grant permission to MCCTC to deny current bid for greenhouse project at Wartburg Central Middle School. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

14. MCCTC Requests Permission to Re-bid Greenhouse Project for Wartburg Central Middle School

On a motion by Kayron Rogers and seconded by Jonathan Dagley the Board voted to grant permission to MCCTC to re-bid greenhouse project for Wartburg Middle School.. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

15. Kindergarten Teacher at Petros Joyner School

On a motion by Mickey Tucker and seconded by Billy Ward the Board voted to hire an additional Kindergartener teacher at Petros Joyner School and a interim assistant position until the teacher position is filled. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

16. Special Education Assistants

On a motion by Kasey Perkins and seconded by Jonathan Dagley the Board voted to hire 2 interim special education assistants until special education teachers can be hired. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

17. E- rate Cybersecurity Pilot Program Bid.



**Morgan County Schools Regular Monthly Board Meeting
September 2, 2025 6:00 PM
Morgan County Schools - Central Office**

On a motion by Billy Ward and seconded by Ben Jackson the Board voted to grant permission to the Technology Department to bid for E-rate Cybersecurity Pilot Program. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

18. The Coalfield High School Boys Basketball Team Requests Permission to Travel to Pensacola Beach, Florida, December 26th-30th, for a Christmas Tournament.

On a motion by Ben Jackson and seconded by Kasey Perkins the Board voted to grant permission to Coalfield High School Boys Basketball Team to travel to Pensacola Beach, Florida, December 26th-30th, for a Christmas Tournament. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

19. Budget Amendments

On a motion by Billy Ward and seconded by Mickey Tucker the Board voted to approve budget amendments 8-14. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

20. School Board Policies First Reading

On a motion by Jonathan Dagley and seconded by Kayron Rogers the Board voted to approve board policies 3.50 Food Service Management, 1.407 School District Records, 4.212 Virtual Education Program, 3.202 Emergency Preparedness Plan, 2.403 Surplus Property Sales, 4.301 Interscholastic Athletics, 5.110 Compensation Guides and Contracts, 5.500 Discrimination/Harassment of Employees (Sexual, Racial, Ethnic, Religious), 5.119 Employment of Retirees, 4.403 Library Materials, 6.304 Student Discrimination, Harassment, Bullying, Cyber-bullying, and Intimidation on the first reading. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey



**Morgan County Schools Regular Monthly Board Meeting
September 2, 2025 6:00 PM
Morgan County Schools - Central Office**

Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

21. School Board Policy 4.100 Instructional Program

On a motion by Billy Ward and seconded by Ben Jackson the Board voted to approve policy 4.100 Instructional Program. This policy was voted on separately at the request of board member Jonathan Dagley. Motion carried.

Jonathan Dagley: Abstain (With Conflict), Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 5, Nay: 0, Abstain (With Conflict): 1

22. School Board Policies Second Reading

On a motion by Billy Ward and seconded by Jonathan Dagley the Board voted to approve school board policies 4.601 Reporting Student Progress, 1.1021 Student Board Member, 6.303 Questioning Students and Searches, 5.305 Family and Medical Leave, 6.600 Student Records, 6.312 Use of Wireless Communication Devices, 5.701 Substitute Teachers, and 3.204 Threat Assessment Team on the second reading. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

23. Adjourn

On a motion by Kasey Perkins and seconded by Jonathan Dagley the Board voted to adjourn. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Financial Statements and Supplementary Information
Year Ended June 30, 2025

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Financial Statements and Supplementary Information
Year Ended June 30, 2025

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MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Financial Statements and Supplementary Information
Year Ended June 30, 2025

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MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Roster of Officials
June 30, 2025

Central Office

Director of Schools
Jamie Pemberton

Assistant Director, Student Services
Patricia Pace

Board of Education

Ben Jackson
Kasey Perkins
Kayron Rogers
Billy Ward
Jonathan Dagley
Mickey Tucker

Principals

Central Elementary School	Glenda Scott
Central Middle School	Wayne Frasier
Central High School	Jason Davis
Coalfield School	Tim Hines
Morgan County Career and Technical Center	Dan Shoemaker
Oakdale School	Misty Marsh
Petros-Joyner Elementary School	Laura Bunch
Sunbright School	Tara England



Independent Auditors' Report

To Morgan County Schools - Internal School Funds
The Board of Education
Wartburg, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of Morgan County Schools - Internal School Funds ("School Funds") which comprise the combined and individual school balance sheets - regulatory basis, as of June 30, 2025, and the related combined and individual school statements of revenues, expenditures and changes in fund balances - regulatory basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying combined and individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balances of the School Funds, as of June 30, 2025, and the related revenues, expenditures, and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Internal School Funds Manual* as described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Funds as of June 30, 2025, or changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2, the financial statements are prepared by the School Funds, on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Internal School Funds Manual*, as described in Note 2. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Funds internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the combined and individual school financial statements - regulatory basis that collectively comprise the Schools Funds' basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements - regulatory basis of the schools. As described in Note 2 of the financial statements, the supplementary information, as listed in the table of contents, is prepared by the School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements - regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements - regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements - regulatory basis or to the basic financial statements - regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements - regulatory basis as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the Roster of Officials but does not include the basic financial statements - regulatory basis and our auditors' report thereon. Our opinions on the basic financial statements - regulatory basis do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements - regulatory basis, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements - regulatory basis, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2025 on our consideration of the School Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Schools Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Morgan County Schools - Internal School Funds internal control over financial reporting and compliance.

Rodefer Moss & Co, PLLC

Knoxville, Tennessee
August 26, 2025

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Combined Balance Sheet - Regulatory Basis - All Schools
June 30, 2025

	Central Elementary School	Central High School	Central Middle School	Coalfield School	Morgan County Career and Technical Center	Oakdale School	Petros-Joyner Elementary School	Sunbright School	Total
ASSETS									
Cash in bank - checking	\$ 110,046	\$ 160,113	\$ 171,923	\$ 153,275	\$ 118,103	\$ 138,839	\$ 96,437	\$ 248,578	\$ 1,197,314
Total Assets	<u>\$ 110,046</u>	<u>\$ 160,113</u>	<u>\$ 171,923</u>	<u>\$ 153,275</u>	<u>\$ 118,103</u>	<u>\$ 138,839</u>	<u>\$ 96,437</u>	<u>\$ 248,578</u>	<u>\$ 1,197,314</u>
FUND BALANCES									
Restricted	\$ 110,046	\$ 160,113	\$ 171,923	\$ 153,275	\$ 118,103	\$ 138,839	\$ 96,437	\$ 248,578	\$ 1,197,314
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>\$ 110,046</u>	<u>\$ 160,113</u>	<u>\$ 171,923</u>	<u>\$ 153,275</u>	<u>\$ 118,103</u>	<u>\$ 138,839</u>	<u>\$ 96,437</u>	<u>\$ 248,578</u>	<u>\$ 1,197,314</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis – All Schools
Year Ended June 30, 2025

	Central Elementary School	Central High School	Central Middle School	Coalfield School	Morgan County Career and Technical Center	Oakdale School	Petros-Joyner Elementary School	Sunbright School	Total
Fund Balances, July 1, 2024	\$ 88,482	\$ 96,200	\$ 128,106	\$ 159,635	\$ 103,123	\$ 134,766	\$ 101,312	\$ 244,508	\$ 1,056,132
Revenues	94,262	429,610	250,610	581,787	258,691	308,674	35,883	302,595	2,262,112
Expenditures	72,698	365,697	206,793	588,147	243,711	304,601	40,758	298,525	2,120,930
Excess of revenues over (under) expenditures	21,564	63,913	43,817	(6,360)	14,980	4,073	(4,875)	4,070	141,182
Other financing sources (uses):									
Operating transfers in	-	-	-	32,082	-	-	-	-	32,082
Operating transfers out	-	-	-	(32,082)	-	-	-	-	(32,082)
Total other financial sources (uses)	-	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	21,564	63,913	43,817	(6,360)	14,980	4,073	(4,875)	4,070	141,182
Fund Balances, June 30, 2025	\$ 110,046	\$ 160,113	\$ 171,923	\$ 153,275	\$ 118,103	\$ 138,839	\$ 96,437	\$ 248,578	\$ 1,197,314

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Central Elementary School
Balance Sheet - Regulatory Basis
June 30, 2025

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General fund	\$ 43,267	\$ 43,267	\$ 43,267	
Restricted funds				
Yearbooks	\$ 9,801	\$ 9,801	\$ 9,801	
TELN	2,186	2,186	2,186	
Stem	1,846	1,846	1,846	
SWPBS	1,392	1,392	1,392	
Box Tops	98	98	98	
PIE	15,987	15,987	15,987	
Safety and Security	387	387	387	
Well Being Team	72	72	72	
Teacher Accounts	5,284	5,284	5,284	
Attendance Incentives	348	348	348	
Instructional Supply	4,197	4,197	4,197	
Furniture	455	455	455	
Fees and Waivers	6,369	6,369	6,369	
Library	18,357	18,357	18,357	
Total Restricted Funds	\$ 66,779	\$ 66,779	\$ 66,779	
Total General and Restricted Funds	\$ 110,046	\$ 110,046	\$ 110,046	

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Central Elementary School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
General Fund					
Administration		\$ -	\$ 934		
Donations		705	-		
Fundraiser		33,906	18,548		
Interest		217	-		
Telephone		625	625		
Supplies and materials		-	1,674		
Contracted Services		-	1,000		
Field Trip		1,097	1,097		
Total General Fund	\$ 30,595	\$ 36,550	\$ 23,878	\$ -	\$ 43,267
Restricted funds					
Other Accounts					
Yearbooks	\$ 8,338	\$ 6,960	\$ 5,497	\$ -	\$ 9,801
TELN	2,186	-	-	-	2,186
Stem	1,042	1,205	401	-	1,846
Fundraiser	6,378	-	6,378	-	-
SWPBS	1,828	-	436	-	1,392
Box Tops	87	133	122	-	98
PIE	9,695	6,836	544	-	15,987
Safety and Security	250	767	630	-	387
Well Being Team	72	-	-	-	72
Teacher Accounts	3,854	12,631	11,201	-	5,284
Attendance Incentives	371	1,086	1,109	-	348
Instructional Supply	2,831	7,008	5,642	-	4,197
Furniture	2,492	-	2,037	-	455
Fees and Waivers	5,033	4,992	3,656	-	6,369
Library	13,430	16,094	11,167	-	18,357
Total Restricted Funds	\$ 57,887	\$ 57,712	\$ 48,820	\$ -	\$ 66,779
Total General and Restricted Funds	\$ 88,482	\$ 94,262	\$ 72,698	\$ -	\$ 110,046

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Central High School
Balance Sheet - Regulatory Basis
June 30, 2025

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Restricted	Balances
General Fund	\$ 11,095	\$ 11,095	\$ 11,095	\$ 11,095
Restricted funds				
Athletic Accounts				
Other Athletics	\$ 15,429	\$ 15,429	\$ 15,429	\$ 15,429
Cross Country	63	63	63	63
Cheerleaders	1,340	1,340	1,340	1,340
Football	5,861	5,861	5,861	5,861
Middle School Baseball	556	556	556	556
Baseball	2,172	2,172	2,172	2,172
Softball	12,810	12,810	12,810	12,810
Girls Basketball	6,617	6,617	6,617	6,617
Boys Basketball	7,494	7,494	7,494	7,494
Weight Training	35	35	35	35
Volleyball	4,225	4,225	4,225	4,225
Softball Booster	261	261	261	261
Girls Basketball Booster	1,207	1,207	1,207	1,207
Class Accounts				
CDC	167	167	167	167
Club Accounts				
Beta Club	1,784	1,784	1,784	1,784
Brew Crew	10,564	10,564	10,564	10,564
FCA	130	130	130	130
Other Accounts				
Graduation Supplies	25	25	25	25
Environmental Science	1,139	1,139	1,139	1,139
Advance Computer	2,650	2,650	2,650	2,650

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Central High School
Balance Sheet - Regulatory Basis (Continued)

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Restricted	Balances
Restricted funds (Continued)				
Other Accounts (Continued)				
Chemistry	\$ 998	\$ 998	\$ 998	\$ 998
Computer	128	128	128	128
Guidance	7,700	7,700	7,700	7,700
Library	2,173	2,173	2,173	2,173
Drama	676	676	676	676
Backpack Program	457	457	457	457
Bereavement	1	1	1	1
PE	54	54	54	54
Foreign Language	80	80	80	80
Fees and Dues	5,853	5,853	5,853	5,853
Ian Pemberton Memorial	100	100	100	100
Journalism	2,485	2,485	2,485	2,485
Math	1,169	1,169	1,169	1,169
Music	1,718	1,718	1,718	1,718
Physical Science and Biology	50	50	50	50
Prom	305	305	305	305
Renaissance	292	292	292	292
Incentives	1,439	1,439	1,439	1,439
Chromebooks	725	725	725	725
Afterschool	310	310	310	310
Student Council	170	170	170	170
US History	5,370	5,370	5,370	5,370
East Tennessee Foundation	34,847	34,847	34,847	34,847
Furniture	3,907	3,907	3,907	3,907
STEM	50	50	50	50
ELA	3,427	3,427	3,427	3,427
Well Being Team	5	5	5	5
Total Restricted Funds	<u>\$ 149,018</u>	<u>\$ 149,018</u>	<u>\$ 149,018</u>	<u>\$ 149,018</u>
Total General and Restricted Funds	<u><u>\$ 160,113</u></u>	<u><u>\$ 160,113</u></u>	<u><u>\$ 160,113</u></u>	<u><u>\$ 160,113</u></u>

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Central High School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

Year Ended June 30, 2025

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1,	Revenues	Expenditures	Transfers	June 30, 2025
General Fund					
Instructional Supplies		\$ 4,840	\$ 4,766		
In-School Functions		6,300	6,300		
Resale Items		2,252	-		
School Pictures		322	-		
Telephone		625	480		
Donations and Gifts		409	-		
Bank Interest		301	-		
Administration		-	8,441		
Postage		-	365		
Maintenance		-	1,815		
Total General Fund	\$ 18,213	\$ 15,049	\$ 22,167	\$ -	\$ 11,095
Restricted funds					
Athletic Accounts					
Other Athletics	\$ 115	\$ 48,718	\$ 33,404	\$ -	\$ 15,429
Cross Country	-	550	487	-	63
Cheerleaders	8,795	16,330	23,785	-	1,340
Football	4,721	42,279	41,139	-	5,861
Middle School Baseball	556	744	744	-	556
Baseball	2,437	21,631	21,896	-	2,172
Softball	9,137	21,252	17,579	-	12,810
Girls Basketball	3,351	16,820	13,554	-	6,617
Boys Basketball	3,418	18,990	14,914	-	7,494
Weight Training	35	-	-	-	35
Volleyball	976	14,457	11,208	-	4,225
Softball Booster	341	-	80	-	261
Girls Basketball Booster	1,457	-	250	-	1,207
Class Accounts					
CDC	-	4,360	4,193	-	167
Club Accounts					
Beta Club	178	23,735	22,129	-	1,784
Brew Crew	8,980	4,851	3,267	-	10,564
FCA	351	1,499	1,720	-	130

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Central High School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
Restricted funds (Continued)					
Other Accounts					
Graduation Supplies	\$ 427	\$ 1,120	\$ 1,522	\$ -	\$ 25
Environmental Science	239	900	-	-	1,139
Advance Computer	2,650	-	-	-	2,650
Choir	220	-	220	-	-
Chemistry	88	2,000	1,090	-	998
Computer	128	-	-	-	128
Guidance	5,802	32,150	30,252	-	7,700
Library	484	3,128	1,439	-	2,173
Drama	399	1,056	779	-	676
Backpack Program	822	345	710	-	457
Bereavement	6	355	360	-	1
PE	1,037	2,000	2,983	-	54
Foreign Language	-	2,000	1,920	-	80
Fees and Dues	3,809	2,632	588	-	5,853
Ian Pemberton Memorial	-	2,504	2,404	-	100
Journalism	2,445	6,975	6,935	-	2,485
Math	-	6,000	4,831	-	1,169
Music	781	2,401	1,464	-	1,718
Novels	10	-	10	-	-
Physical Science and Biology	567	6,000	6,517	-	50
Prom	243	5,490	5,428	-	305
Renaissance	610	17,256	17,574	-	292
Incentives	3,551	2,752	4,864	-	1,439
Chromebooks	300	425	-	-	725
Afterschool	300	10	-	-	310
Student Council	329	150	309	-	170
US History	2,110	6,000	2,740	-	5,370
East Tennessee Foundation	3,047	41,696	9,896	-	34,847
Travel	1,726	27,000	24,819	-	3,907
STEM	50	-	-	-	50
ELA	954	6,000	3,527	-	3,427
Well Being Team	5	-	-	-	5
Total Restricted Funds	<u>\$ 77,987</u>	<u>\$ 414,561</u>	<u>\$ 343,530</u>	<u>\$ -</u>	<u>\$ 149,018</u>
Total General and Restricted Funds	<u>\$ 96,200</u>	<u>\$ 429,610</u>	<u>\$ 365,697</u>	<u>\$ -</u>	<u>\$ 160,113</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Central Middle School
Balance Sheet - Regulatory Basis
June 30, 2025

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 38,509	\$ 38,509	\$ 38,509	
Restricted funds				
Athletic Accounts				
Athletics	\$ 37,715	\$ 37,715	\$ 37,715	
Field House	4,386	4,386	4,386	
Softball	22,494	22,494	22,494	
Boys Basketball	8,828	8,828	8,828	
Girls Basketball	7,475	7,475	7,475	
Cheerleading	6,281	6,281	6,281	
Football	7,141	7,141	7,141	
Baseball	3,497	3,497	3,497	
Volleyball	6,659	6,659	6,659	
Alternate Sports	1,315	1,315	1,315	
Club Accounts				
Beta Club	2,653	2,653	2,653	
Science Club	4,374	4,374	4,374	
Other Accounts				
Language Arts	524	524	524	
Social Studies	1,080	1,080	1,080	
Ground Maintenance	4,200	4,200	4,200	
E Sports	1,134	1,134	1,134	
Intramural Account	346	346	346	
D.C. Account	2,707	2,707	2,707	
Attendance Incentives	950	950	950	
Renaissance	3,072	3,072	3,072	
Library	1,389	1,389	1,389	
FCA	21	21	21	
Instructional	2,408	2,408	2,408	
5th Grade	416	416	416	
Drama	75	75	75	
Fee Waivers	2,144	2,144	2,144	
Well Being	130	130	130	
Total Restricted Funds	\$ 133,414	\$ 133,414	\$ 133,414	
Total General and Restricted Funds	\$ 171,923	\$ 171,923	\$ 171,923	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Central Middle School
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2025

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2024	Revenues	Expenditures	Transfers	June 30, 2025
General Fund					
Instructional Supplies		\$ 663	\$ 538		
In-School Functions		1,470	1,450		
Operation and Maintenance		-	351		
Pictures		855	-		
Field Trips		608	1,844		
Telephone		1,250	1,225		
Breakage or Repairs		118	-		
Interest Income		314	-		
Yearbooks		5,400	3,567		
Office and School Supplies		270	1,222		
Donations		1,000	-		
Total General Fund	\$ 36,758	\$ 11,948	\$ 10,197	\$ -	\$ 38,509
Restricted funds					
Athletic Accounts					
Athletics	\$ 21,538	\$ 19,091	\$ 2,914	\$ -	\$ 37,715
Field House	1,592	68,026	65,232	-	4,386
Softball	12,735	35,793	26,034	-	22,494
Boys Basketball	8,742	8,320	8,234	-	8,828
Girls Basketball	7,609	7,929	8,063	-	7,475
Cheerleading	2,104	8,799	4,622	-	6,281
Football	7,654	34,452	34,965	-	7,141
Baseball	805	20,102	17,410	-	3,497
Volleyball	6,947	10,622	10,910	-	6,659
Alternate Sports	401	2,042	1,128	-	1,315
Club Accounts					
Beta Club	2,653	-	-	-	2,653
Science Club	2,874	1,500	-	-	4,374
Other Accounts					
Math	496	-	496	-	-
Language Arts	524	-	-	-	524
Social Studies	1,080	-	-	-	1,080
Ground Maintenance	3,202	2,150	1,152	-	4,200
E Sports	64	2,772	1,702	-	1,134
Intramural Account	346	-	-	-	346
D.C Account	2,707	-	-	-	2,707
Attendance Incentives	830	1,264	1,144	-	950
Renaissance	2,783	699	410	-	3,072

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Central Middle School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
Restricted funds (Continued)					
Other Accounts (Continued)					
Library	\$ 925	\$ 2,341	\$ 1,877	\$ -	\$ 1,389
FCA	21	-	-	-	21
Instructional	813	7,920	6,325	-	2,408
5th Grade	-	416	-	-	416
Drama	75	-	-	-	75
Fee Waivers	1,698	4,424	3,978	-	2,144
Well Being	130	-	-	-	130
Total Restricted Funds	<u>\$ 91,348</u>	<u>\$ 238,662</u>	<u>\$ 196,596</u>	<u>\$ -</u>	<u>\$ 133,414</u>
Total General and Restricted Funds	<u>\$ 128,106</u>	<u>\$ 250,610</u>	<u>\$ 206,793</u>	<u>\$ -</u>	<u>\$ 171,923</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Coalfield School
Balance Sheet - Regulatory Basis
June 30, 2025

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 13,732	\$ 13,732	\$ 13,732	
Restricted funds				
Athletic Accounts				
Athletic Fund	\$ 4,874	\$ 4,874	\$ 4,874	
Jacket Concessions	2	2	2	
Middle School Baseball	1,802	1,802	1,802	
Middle School Boys Basketball	5,740	5,740	5,740	
High School Football	7,534	7,534	7,534	
High School Girls Basketball	13,543	13,543	13,543	
Middle School Softball	4,913	4,913	4,913	
Middle School Football	1,327	1,327	1,327	
High School Baseball	2,760	2,760	2,760	
Middle School Girls Basketball	7,681	7,681	7,681	
High School Volleyball	4,068	4,068	4,068	
Middle School Volleyball	3,190	3,190	3,190	
High School Softball	2,691	2,691	2,691	
High School Boys Basketball	3,791	3,791	3,791	
High School Cheerleading	4,715	4,715	4,715	
Middle School Cheerleading	2,043	2,043	2,043	
Club Accounts				
Junior High Enrichment	5,978	5,978	5,978	
FCA	70	70	70	
High School Beta Club	55	55	55	
High School Math Club	9	9	9	
Other Accounts				
Band	2,973	2,973	2,973	
Elementary Enrichment	82	82	82	
Student Council	15	15	15	
Junior Beta Club	6,005	6,005	6,005	
Prom - High School	4,490	4,490	4,490	
Prom - Middle School	62	62	62	
Tuition	1,870	1,870	1,870	
High School Homecoming	17	17	17	
FBLA	940	940	940	
Kids are First	13,187	13,187	13,187	
STEM Project	18	18	18	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Coalfield School
Balance Sheet - Regulatory Basis (Continued)

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Restricted	Balances
Restricted funds (Continued)				
Other Accounts (Continued)				
Science Club - Middle School	\$ 654	\$ 654	\$ 654	\$ 654
Jacket Foundation	191	191	191	191
Science Club - High School	12	12	12	12
Incentive Project	1,028	1,028	1,028	1,028
Junior Achievement	1,094	1,094	1,094	1,094
Fishing Club	48	48	48	48
Yearbooks	9,931	9,931	9,931	9,931
State Instructional	3,145	3,145	3,145	3,145
Fee Waiver	21	21	21	21
Library	5,233	5,233	5,233	5,233
Chromebook Repairs	1,405	1,405	1,405	1,405
Grants	1,397	1,397	1,397	1,397
Dollar General Grant	20	20	20	20
Teachers Fund	62	62	62	62
Furniture	5,311	5,311	5,311	5,311
Teacher Incentives	785	785	785	785
Administrative	-	-	-	-
Save the Children	49	49	49	49
One Heartbeat	664	664	664	664
Well Being Team	114	114	114	114
Awning Fund	1,691	1,691	1,691	1,691
Health and Counseling Supplies	147	147	147	147
Teacher Accounts	92	92	92	92
School Safety	4	4	4	4
Total Restricted Funds	<u>\$ 139,543</u>	<u>\$ 139,543</u>	<u>\$ 139,543</u>	<u>\$ 139,543</u>
Total General and Restricted Funds	<u>\$ 153,275</u>	<u>\$ 153,275</u>	<u>\$ 153,275</u>	<u>\$ 153,275</u>

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Coalfield School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
General Fund					
Telephones		\$ 625	\$ 773		
Fines, Fees, and Dues		5,138	5,204		
Interest Income		415	-		
Field Trip Income		2,420	2,420		
Supplies and Materials		105	-		
Administration		22,157	40,745		
Total General Fund	\$ 9,932	\$ 30,860	\$ 49,142	\$ 22,082	\$ 13,732
Restricted funds					
Athletic Accounts					
Athletic Fund	\$ 7,828	\$ 10,612	\$ 13,566	\$ -	\$ 4,874
Jacket Concessions	254	-	252	-	2
Middle School Baseball	903	5,625	4,726	-	1,802
Middle School Boys Basketball	5,202	28,448	27,910	-	5,740
High School Football	10,032	82,164	84,662	-	7,534
High School Girls Basketball	9,164	75,195	70,816	-	13,543
Middle School Softball	8,334	6,835	10,256	-	4,913
Middle School Football	5,173	34,314	38,160	-	1,327
High School Baseball	3,281	53,095	53,616	-	2,760
Middle School Girls Basketball	4,214	13,134	9,667	-	7,681
High School Volleyball	2,657	11,931	10,520	-	4,068
Middle School Volleyball	262	13,206	10,278	-	3,190
High School Softball	2,932	26,343	26,584	-	2,691
High School Boys Basketball	5,427	15,496	17,132	-	3,791
High School Cheerleading	4,177	17,492	16,954	-	4,715
Middle School Cheerleading	204	4,456	2,617	-	2,043
Class and Club Accounts					
Senior Class	-	300	300	-	-
Junior High Enrichment	6,995	25,780	6,358	(20,439)	5,978
FCA	70	-	-	-	70

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Coalfield School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
Restricted funds (Continued)					
Class and Club Accounts (Continued)					
High School Beta Club	\$ 318	\$ 5,228	\$ 5,491	\$ -	\$ 55
High School Math Club	9	-	-	-	9
Other Accounts					
Band	3,352	2,420	2,799	-	2,973
Elementary Enrichment	223	904	1,045	-	82
Student Council	15	-	-	-	15
Junior Beta Club	5,133	14,635	23,763	10,000	6,005
Prom - High School	8,809	22,547	15,223	(11,643)	4,490
Prom - Middle School	62	-	-	-	62
Tuition	1,911	6,370	6,411	-	1,870
High School Homecoming	17	-	-	-	17
FBLA	940	-	-	-	940
Kids are First	13,292	10,710	10,815	-	13,187
STEM Project	12	855	849	-	18
Science Club - Middle School	654	-	-	-	654
Jacket Foundation	139	52	-	-	191
Science Club - High School	12	-	-	-	12
Incentive Project	2,338	1,010	2,320	-	1,028
Junior Achievement	2,212	6,613	7,731	-	1,094
Fishing Club	48	-	-	-	48
Scholarship	-	4,500	4,500	-	-
Field House	27	-	27	-	-
Yearbooks	8,336	10,933	9,338	-	9,931
State Instructional	1,442	8,140	6,437	-	3,145
Fee Waiver	21	-	-	-	21
Library	7,084	13,789	15,640	-	5,233
Chromebook Repairs	1,715	1,240	1,550	-	1,405
Grants	-	9,145	7,748	-	1,397
Dollar General Grant	20	-	-	-	20
Target Field Trip Grant	134	-	134	-	-
Teachers Fund	62	-	-	-	62
Furniture	6,214	-	903	-	5,311
Teacher Incentives	1,208	1,303	1,726	-	785
Administrative	2,335	-	2,335	-	-

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Coalfield School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
Restricted funds (Continued)					
Other Accounts (Continued)					
Save the Children	\$ 49	\$ -	\$ -	\$ -	\$ 49
One Heartbeat	1,703	-	1,039	-	664
Well Being Team	114	-	-	-	114
Awning Fund	1,691	-	-	-	1,691
Health and Counseling Supplies	227	-	80	-	147
Teacher Accounts	-	6,107	6,015	-	92
School Safety	<u>716</u>	<u>-</u>	<u>712</u>	<u>-</u>	<u>4</u>
Total Restricted Funds	<u>\$ 149,703</u>	<u>\$ 550,927</u>	<u>\$ 539,005</u>	<u>\$ (22,082)</u>	<u>\$ 139,543</u>
Total General and Restricted Funds	<u>\$ 159,635</u>	<u>\$ 581,787</u>	<u>\$ 588,147</u>	<u>\$ -</u>	<u>\$ 153,275</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Morgan County Career and Technical Center
Balance Sheet - Regulatory Basis
June 30, 2025

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 15,823	\$ 15,823	\$ 15,823	
Restricted funds				
FFA	\$ 890	\$ 890	\$ 890	
HOSA	11	11	11	
East TN Foundation Grant	194	194	194	
Auto Mechanics	6,671	6,671	6,671	
Cosmetology	153	153	153	
Agriculture	2,467	2,467	2,467	
Greenhouse	2,772	2,772	2,772	
Culinary Arts	946	946	946	
Independent Study Program	28	28	28	
Machine Technology	8,554	8,554	8,554	
Residential Construction	15,179	15,179	15,179	
Farm Grant	18,448	18,448	18,448	
Skills Welding	27,637	27,637	27,637	
Robotics Club	334	334	334	
Robotics Grant	6	6	6	
Welding	4,855	4,855	4,855	
SPARC Grant	3,363	3,363	3,363	
Instructional Supplies	1,962	1,962	1,962	
Family and Consumer Science	21	21	21	
Fees/Waivers	751	751	751	
Furniture	7,038	7,038	7,038	
Total Restricted Funds	\$ 102,280	\$ 102,280	\$ 102,280	
Total General and Restricted Funds	\$ 118,103	\$ 118,103	\$ 118,103	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Morgan County Career and Technical Center
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
General Fund					
Concessions		\$ 14,627	\$ 12,278		
Interest Income		288	-		
Unrestricted gifts, bequests, and donations		350	-		
Administration		10,841	1,252		
School Improvement		625	1,691		
Postage and Mailing		-	146		
Field Trip expenses		-	53		
Office Supplies		-	1,693		
Total General Fund	\$ 6,205	\$ 26,731	\$ 17,113	\$ -	\$ 15,823
Restricted funds					
FFA	\$ 289	\$ 5,180	\$ 4,579	\$ -	\$ 890
HOSA	11	-	-	-	11
East TN Foundation Grant	5,089	9,980	14,875	-	194
Auto Mechanics	5,643	5,170	4,142	-	6,671
Angel Tree Donations	80	-	80	-	-
Cosmetology	178	-	25	-	153
Fee Waiver	-	3,010	2,259	-	751
Agriculture	544	5,543	3,620	-	2,467
Greenhouse	50	4,880	2,158	-	2,772
Culinary Arts	1,851	8,366	9,271	-	946
Independent Study Program	28	-	-	-	28
Machine Technology	6,350	4,242	2,038	-	8,554
National VT Honor Society	342	-	342	-	-
Residential Construction	15,162	2,682	2,665	-	15,179
Farm Grant	20,852	531	2,935	-	18,448
Garden Grant	500	-	500	-	-
Skills Welding	24,644	23,447	20,454	-	27,637
Robotics Club	862	-	528	-	334
Robotics Grant	6	-	-	-	6
Incentives	(26)	26	-	-	-
Welding	739	6,704	2,588	-	4,855
Lowe's Grant	(249)	249	-	-	-
SPARC Grant	3,846	143,930	144,413	-	3,363
Instructional Supplies	(233)	7,040	4,845	-	1,962
Interior Design	698	980	1,657	-	21
Furniture	9,662	-	2,624	-	7,038
Total Restricted Funds	\$ 96,918	\$ 231,960	\$ 226,598	\$ -	\$ 102,280
Total General and Restricted Funds	\$ 103,123	\$ 258,691	\$ 243,711	\$ -	\$ 118,103

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Oakdale School
Balance Sheet - Regulatory Basis
June 30, 2025

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 32,477	\$ 32,477	\$ 32,477	
Restricted funds				
Athletic Accounts				
Cheerleaders	\$ 2,074	\$ 2,074	\$ 2,074	
Middle School Cheerleaders	2,599	2,599	2,599	
High School Baseball	11,980	11,980	11,980	
High School Basketball	17,418	17,418	17,418	
High School Football	2,592	2,592	2,592	
Middle School Softball	8,417	8,417	8,417	
Other Athletics	4,813	4,813	4,813	
Cross Country	2,000	2,000	2,000	
Middle School Baseball	100	100	100	
Volleyball	6,155	6,155	6,155	
Class Accounts				
Class of 2026	2,147	2,147	2,147	
Class of 2027	845	845	845	
Class of 2028	909	909	909	
Club Accounts				
High School Beta Club	880	880	880	
Middle School Beta Club	559	559	559	
Biology and Science	495	495	495	
Prom	1,433	1,433	1,433	
Chemistry	730	730	730	
Drama	6,146	6,146	6,146	
Enrichment	2,743	2,743	2,743	
English	19	19	19	
Flower Fund	87	87	87	
Business Management	495	495	495	
Field Trips	604	604	604	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Oakdale School
Balance Sheet - Regulatory Basis (continued)

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking		Restricted	Balances
Restricted funds (Continued)				
Other Accounts				
Library	\$ 3,497		\$ 3,497	\$ 3,497
Math and Science	202		202	202
Music	352		352	352
Wellness P.E.	404		404	404
Yearbooks	5,705		5,705	5,705
Niswonger Foundation	897		897	897
FFA	731		731	731
Well Being	1,250		1,250	1,250
AVID	9,645		9,645	9,645
Stem Grant	751		751	751
Scholarships	1,121		1,121	1,121
Guidance	460		460	460
Incentive Projects	61		61	61
Chromebook Repairs	1,126		1,126	1,126
Teacher Material and Supplies	<u>3,920</u>		<u>3,920</u>	<u>3,920</u>
Total Restricted Funds	<u>\$ 106,362</u>		<u>\$ 106,362</u>	<u>\$ 106,362</u>
Total General and Restricted Funds	<u>\$ 138,839</u>		<u>\$ 138,839</u>	<u>\$ 138,839</u>

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Oakdale School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
General Fund					
Day Concessions		\$ 2,611	\$ 2,235		
Pictures		1,134	-		
Fines, Fees, and Dues		3,052	234		
Interest Income		342	-		
Fundraising		3,730	6,053		
Board of Education and Telephone		4,325	372		
Vending		1,474	-		
Office Supplies		1,994	15,303		
Instructional		-	33		
Operation and Maintenance		-	944		
Total General Fund	\$ 38,989	\$ 18,662	\$ 25,174	\$ -	\$ 32,477
Restricted funds					
Athletic Accounts					
Cheerleaders	\$ 1,707	\$ 367	\$ -	\$ -	\$ 2,074
Middle School Cheerleaders	816	2,042	259	-	2,599
High School Baseball	13,076	21,545	22,641	-	11,980
High School Basketball	11,431	49,566	43,579	-	17,418
High School Football	3,416	53,812	54,636	-	2,592
Middle School Football	-	200	200	-	-
Middle School Softball	1,332	20,255	13,170	-	8,417
Other Athletics	3,508	39,998	38,693	-	4,813
Volleyball	5,579	2,992	2,416	-	6,155
Middle School Baseball	-	100	-	-	100
Cross Country	-	2,120	120	-	2,000
Class Accounts					
Class of 2025	860	1,250	2,110	-	-
Class of 2026	1,569	4,410	3,832	-	2,147
Class of 2027	845	-	-	-	845
Class of 2028	-	1,229	320	-	909
Club Accounts					
F.B.L.A. and Renaissance	327	-	327	-	-
High School Beta Club	414	37,953	37,487	-	880
Middle School Beta Club	2,008	559	2,008	-	559

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Oakdale School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
Restricted funds (Continued)					
Other Accounts					
Biology and Science	\$ 495	\$ -	\$ -	\$ -	\$ 495
Prom	1,217	943	727	-	1,433
Chemistry	1,369	1,900	2,539	-	730
Drama	6,272	5,667	5,793	-	6,146
Enrichment	2,633	110	-	-	2,743
English	12	1,100	1,093	-	19
Flower Fund	72	15	-	-	87
Business Management	818	130	453	-	495
Field Trips	959	5,634	5,989	-	604
Library	4,935	7,623	9,061	-	3,497
Math and Science	202	-	-	-	202
Music	106	246	-	-	352
Wellness P.E.	762	-	358	-	404
Yearbooks	9,625	4,998	8,918	-	5,705
Niswonger Foundation	1,051	-	154	-	897
FFA	883	3,298	3,450	-	731
Well Being	1,336	-	86	-	1,250
AVID	8,911	8,175	7,441	-	9,645
Stem Grant	2,411	-	1,660	-	751
Scholarships	1,621	1,000	1,500	-	1,121
Guidance	500	69	109	-	460
Incentive Projects	-	1,880	1,819	-	61
Chromebook repairs	-	1,126	-	-	1,126
Teacher Material and Supplies	<u>2,699</u>	<u>7,700</u>	<u>6,479</u>	<u>-</u>	<u>3,920</u>
Total Restricted Funds	<u>\$ 95,777</u>	<u>\$ 290,012</u>	<u>\$ 279,427</u>	<u>\$ -</u>	<u>\$ 106,362</u>
Total General and Restricted Funds	<u>\$ 134,766</u>	<u>\$ 308,674</u>	<u>\$ 304,601</u>	<u>\$ -</u>	<u>\$ 138,839</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Petros-Joyner Elementary School
Balance Sheet - Regulatory Basis
June 30, 2025

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 16,086	\$ 16,086	\$ 16,086	
Restricted funds				
Athletic Accounts				
Basketball	\$ 8,737	\$ 8,737	\$ 8,737	
Cheerleading	42	42	42	
Volleyball	155	155	155	
Club Accounts				
Beta Club	1,737	1,737	1,737	
Other Accounts				
Well Being	200	200	200	
Book Fair	942	942	942	
Instructional	447	447	447	
Prom	20,731	20,731	20,731	
Save the Children	4	4	4	
Shape the State Grant	534	534	534	
TCAP Incentive Trip	27	27	27	
Eighth Grade	81	81	81	
Playground Renovations	6,593	6,593	6,593	
PJ P A C	1,646	1,646	1,646	
Yearbooks	757	757	757	
Title I	1,393	1,393	1,393	
Furniture	2,013	2,013	2,013	
STEM Grant	31,480	31,480	31,480	
STEM Engagement	2,832	2,832	2,832	
Total Restricted Funds	<u>\$ 80,351</u>	<u>\$ 80,351</u>	<u>\$ 80,351</u>	
Total General and Restricted Funds	<u>\$ 96,437</u>	<u>\$ 96,437</u>	<u>\$ 96,437</u>	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Petros-Joyner Elementary School
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2025

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
General Fund					
Telephone		\$ 625	\$ 461		
Awards		296	296		
Incidental Fund		1,551	686		
Instruction		220	57		
Field Trip		5,513	5,274		
Fundraising		1,082	125		
School Shirts		-	537		
School Supplies		-	482		
Maintenance		-	50		
Pictures		67	-		
Other Income/Expense		404	404		
Fines, Fees, and Dues		1,136	650		
		<u>1,136</u>	<u>650</u>		
Total General Fund	\$ 14,214	\$ 10,894	\$ 9,022	\$ -	\$ 16,086
Restricted funds					
Athletic Accounts					
Basketball	\$ 8,937	\$ 100	\$ 300	\$ -	\$ 8,737
Cheerleading	42	-	-	-	42
Volleyball	155	-	-	-	155
Club Accounts					
Beta Club	2,227	6,008	6,498	-	1,737
Other Accounts					
Well Being	200	-	-	-	200
Book Fair	942	-	-	-	942
Fundraiser	1,388	-	1,388	-	-
Instructional	120	4,518	4,191	-	447
Prom	20,490	3,346	3,105	-	20,731
Save The Children	4	-	-	-	4
Shape the State Grant	575	-	41	-	534
TCAP Incentive Trip	1,249	5,800	7,022	-	27
Eighth Grade	53	420	392	-	81
Playground Renovations	6,593	-	-	-	6,593
PJ P A C	1,646	-	-	-	1,646

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Petros-Joyner Elementary School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
Restricted funds (Continued)					
Other Accounts (Continued)					
Yearbooks	\$ 1,037	\$ 1,260	\$ 1,540	\$ -	\$ 757
Title I	1,393	1,617	1,617	-	1,393
Furniture	2,013	-	-	-	2,013
STEM Grant	36,314	-	4,834	-	31,480
STEM Engagement	<u>1,720</u>	<u>1,920</u>	<u>808</u>	<u>-</u>	<u>2,832</u>
Total Restricted Funds	<u>\$ 87,098</u>	<u>\$ 24,989</u>	<u>\$ 31,736</u>	<u>\$ -</u>	<u>\$ 80,351</u>
Total General and Restricted Funds	<u>\$ 101,312</u>	<u>\$ 35,883</u>	<u>\$ 40,758</u>	<u>\$ -</u>	<u>\$ 96,437</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Sunbright School
Balance Sheet - Regulatory Basis
June 30, 2025

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 35,058	\$ 35,058	\$ 35,058	
Restricted funds				
Athletic Accounts				
Athletic Concessions	\$ 9,602	\$ 9,602	\$ 9,602	
General Athletics	8,041	8,041	8,041	
High School Football Tigers	4,219	4,219	4,219	
High School Baseball	3,561	3,561	3,561	
High School Boys Basketball	38,432	38,432	38,432	
High School Cheerleaders	5,582	5,582	5,582	
High School Football	20,645	20,645	20,645	
High School Girls Basketball	6,890	6,890	6,890	
High School Softball	6,685	6,685	6,685	
Middle School Boys Basketball	999	999	999	
Middle School Cheerleaders	697	697	697	
Middle School Football	10,343	10,343	10,343	
Middle School Girls Basketball	5,130	5,130	5,130	
Track and Field	3,761	3,761	3,761	
Class Accounts				
Class of 2025	1,428	1,428	1,428	
Class of 2026	523	523	523	
Class of 2027	672	672	672	
Class of 2028	1,305	1,305	1,305	
Club Accounts				
High School Beta Club	3,057	3,057	3,057	
Middle School Beta Club	1,906	1,906	1,906	
Spanish Club	91	91	91	
Other Accounts				
AR Incentives	1,312	1,312	1,312	
Biology and Science	40	40	40	
Box Tops for Education	1,118	1,118	1,118	
Drama	198	198	198	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Sunbright School
Balance Sheet - Regulatory Basis (Continued)

	Assets		Fund Balances	
	Cash in Bank		Restricted	Total Fund
	Checking			Balances
Restricted funds (Continued)				
Other Accounts (Continued)				
Elementary Yearbook	\$ 2,504	\$ 2,504	\$ 2,504	\$ 2,504
Furniture	2,434	2,434	2,434	2,434
Fines, Fees, and Dues	5,437	5,437	5,437	5,437
Homecoming	972	972	972	972
Renaissance	3,214	3,214	3,214	3,214
Guidance	238	238	238	238
Incentives Attendance	3,520	3,520	3,520	3,520
Journalism	95	95	95	95
Junior Achievement	775	775	775	775
Picture	4,301	4,301	4,301	4,301
Boy-Girls State	575	575	575	575
Library	28	28	28	28
Library State Funds	735	735	735	735
Playground Renovation	12,106	12,106	12,106	12,106
Stem Grants	1,427	1,427	1,427	1,427
School Staff Account	18,266	18,266	18,266	18,266
Special Education	152	152	152	152
Scholarship	3	3	3	3
Yearbooks	7,030	7,030	7,030	7,030
Well Being Team	50	50	50	50
Music	1,597	1,597	1,597	1,597
Math Plus	852	852	852	852
Instructional Supplies	10,615	10,615	10,615	10,615
University Assisted School	357	357	357	357
Total Restricted Funds	<u>\$ 213,520</u>	<u>\$ 213,520</u>	<u>\$ 213,520</u>	<u>\$ 213,520</u>
Total General and Restricted Funds	<u>\$ 248,578</u>	<u>\$ 248,578</u>	<u>\$ 248,578</u>	<u>\$ 248,578</u>

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Sunbright School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

	Year Ended June 30, 2025			Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
	Fund				
	Balances July 1,	Revenues	Expenditures		
	2024				
General Fund					
Interest Income		\$ 26	\$ -		
Administrative For Services		- 625	701 -		
Field Trips		6,314	6,007		
Operation and Maintenance		-	510		
Total General Fund	\$ 35,311	\$ 6,965	\$ 7,218	\$ -	\$ 35,058
Restricted funds					
Athletic Accounts					
Athletic Concessions	\$ 8,911	\$ 20,182	\$ 19,491	\$ -	\$ 9,602
General Athletics	19,048	35,850	46,857	-	8,041
High School Football Tigers	9,340	5,984	11,105	-	4,219
High School Baseball	4,462	6,776	7,677	-	3,561
High School Boys Basketball	32,944	30,050	24,562	-	38,432
High School Cheerleaders	3,012	13,424	10,854	-	5,582
High School Football	8,027	49,019	36,401	-	20,645
High School Girls Basketball	11,635	17,950	22,695	-	6,890
High School Softball	11,779	7,457	12,551	-	6,685
Middle School Boys Basketball	19	6,280	5,300	-	999
Middle School Cheerleaders	2,952	4,693	6,948	-	697
Middle School Football	6,378	12,732	8,767	-	10,343
Middle School Girls Basketball	3,709	6,379	4,958	-	5,130
Track and Field	4,198	4,098	4,535	-	3,761
Class Accounts					
Class of 2025	3,601	-	2,173	-	1,428
Class of 2026	1,410	2,280	3,167	-	523
Class of 2027	672	-	-	-	672
Class of 2028	-	1,305	-	-	1,305
Club Accounts					
High School Beta Club	3,004	2,443	2,390	-	3,057
Middle School Beta Club	1,105	21,030	20,229	-	1,906
Spanish Club	91	-	-	-	91

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Sunbright School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances July 1, 2024	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2025
Restricted funds (Continued)					
Other Accounts					
AR Incentives	\$ 1,159	\$ 750	\$ 597	\$ -	\$ 1,312
Biology and Science	40	-	-	-	40
Box Tops for Education	1,118	-	-	-	1,118
Drama	198	-	-	-	198
Elementary Yearbook	1,883	1,500	879	-	2,504
Furniture	4,010	-	1,576	-	2,434
Fines, Fees, and Dues	5,482	3,388	3,433	-	5,437
Homecoming	854	1,014	896	-	972
Renaissance	1,266	4,023	2,075	-	3,214
Guidance	44	982	788	-	238
Incentives Attendance	2,185	2,452	1,117	-	3,520
Journalism	95	-	-	-	95
Junior Achievement	775	-	-	-	775
Picture	4,315	7,471	7,485	-	4,301
Library	28	-	-	-	28
Library State Funds	3,174	3,679	6,118	-	735
Playground Renovation	10,936	1,630	460	-	12,106
Stem Grants	1,485	-	58	-	1,427
School Staff Account	17,706	4,843	4,283	-	18,266
Special Education	152	-	-	-	152
Scholarship	3	-	-	-	3
Yearbooks	6,612	3,895	3,477	-	7,030
Boys-Girls State	-	1,000	425	-	575
Well Being Team	50	-	-	-	50
Music	8	3,147	1,558	-	1,597
Math Plus	1,030	844	1,022	-	852
Instructional Supplies	7,935	7,080	4,400	-	10,615
University Assisted School	357	-	-	-	357
Total Restricted Funds	<u>\$ 209,197</u>	<u>\$ 295,630</u>	<u>\$ 291,307</u>	<u>\$ -</u>	<u>\$ 213,520</u>
Total General and Restricted Funds	<u>\$ 244,508</u>	<u>\$ 302,595</u>	<u>\$ 298,525</u>	<u>\$ -</u>	<u>\$ 248,578</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Notes to Financial Statements
For the Year Ended June 30, 2025

NOTE 1 - BACKGROUND

Tennessee Code Annotated (TCA), Section 49-2-110, provides for internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity - This report includes only the internal school funds of the Morgan County Schools. The internal school funds are included in the Morgan County School's financial report as the general purpose school fund. Internal school funds consist of financial resources accounted for at the individual schools.

Internal Schools Funds - Internal school funds reported in the accompanying financial statements include donations and grants made to individual schools; fees collected by schools; funds received from the local board of education; funds raised through cooperative agreements; rental fees; and student activity funds.

Student Activity Funds - Student activity funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic, or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from an account that contains student activity funds; and
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

Regulatory Basis of Accounting - The accounting and financial reporting requirements for school funds are set forth in the *Internal School Funds Manual*, issued by the Tennessee Department of Education and the Tennessee Comptroller of the Treasury. The requirements established in the *Internal School Funds Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements. The following is a summary of the basic requirements of this regulatory basis of accounting, which is an "other comprehensive basis of accounting."

The financial statements consist of balance sheets and statements of revenues, expenditures, and changes in fund balances.

The combined financial statements present all the individual schools in a format that is required to be presented before the notes to the financial statements. These statements focus on the individual schools rather than the funds within the schools. In keeping with that focus, the individual schools are listed rather than each of the funds.

The individual school financial statements present the detailed fund activity in each school and are included after the combined financial statements and before the notes to the financial statements.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Notes to Financial Statements(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -(Continued)

Regulatory Basis of Accounting (Continued) - Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund accounts are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted "accounts" is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding "fund balance" is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movements between restricted accounts as well as between the general fund and restricted fund.

Measurement Focus and Basis of Accounting - The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

Fund Structure - The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of the fund's assets, liabilities, fund equity, revenues, and expenditures. The funds are grouped in the accompanying financial statements as follows:

General Fund - The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.

Restricted Fund - The restricted fund is used to account for all money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and not intended to benefit the general school population.

Fund Balances:

Restricted Fund Balance - Fund balances reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. All internal school fund activity is restricted in accordance with TCA Section 49-2-110.

When both restricted and unrestricted resources are available for use, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed. The internal school funds did not report any unrestricted resources for the period.

Unassigned Fund Balance - This classification represents a deficit fund balance.

Management's Evaluation of Subsequent Events - Management has evaluated events and transactions occurring subsequent to the balance sheet date for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through August 26, 2025, which is the date these financial statements were available to be issued.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Notes to Financial Statements (Continued)

NOTE 3 – BUDGETARY INFORMATION

Legally appropriated budgets have not been adopted at the individual school level. Therefore, presentation of budgetary comparison information is not required.

NOTE 4 - DEPOSIT

Legal Provisions - All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of deposits.

Cash Deposits - Cash in bank represents funds on deposit in various depositories.

Custodial Credit Risk - is the risk that in the event of a bank failure, the school's deposits may not be returned to it. None of the school's deposits were exposed to custodial credit risk because all balances were entirely insured by the FDIC or through the Bank Collateral Pool with the State of Tennessee.

NOTE 5 – TRANSFERS

Transfers completed during the fiscal year were for interfund donations and residual balance transfers.

NOTE 6 - CAPITAL ASSETS

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability automatically passes to the Board of Education.

NOTE 7 - RECLASSIFICATION

Certain fund balances may have been reclassified as of June 30, 2025 in order to properly account for restriction of funds. The restatements had no effect on total fund balance.

NOTE 8 – RISK MANAGEMENT

Morgan County School's internal school funds are exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which Morgan County, Tennessee, carries commercial insurance. Settlements have not exceeded coverage for each of the past three fiscal years.

SUPPLEMENTARY INFORMATION

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Transfers - By School
Year Ended June 30, 2025

Coalfield School

<u>Transferred From</u>	<u>Transferred To</u>		
	<u>General</u>	<u>Junior Beta Club</u>	<u>Total</u>
Junior High Enrichment	\$ 10,439	\$ 10,000	\$ 20,439
Prom - High School	11,643	-	11,643
	<u>\$ 22,082</u>	<u>\$ 10,000</u>	<u>\$ 32,082</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Salary Supplements - By School
Year Ended June 30, 2025

School	Amount	Source of funds	Proper Withholding	Board of Education Approved
<u>Central Elementary School</u>				
Howard Lloyd	\$ 462	Teacher Accounts	Yes	Yes
Debbie Massengale	115	General	Yes	Yes
Rebecca Webb	118	Field Trip	Yes	Yes
Frank Kirby	107	General	Yes	Yes
Steven Nelson	227	General	Yes	Yes
Charlotte Helton	178	Field Trip	Yes	Yes
Jeff Brown	78	Field Trip	Yes	Yes
Ronnie Conatser	<u>78</u>	Field Trip	Yes	Yes
Total	<u>\$ 1,363</u>			
<u>Central High School</u>				
Larry Moore	\$ 727	Athletics	Yes	Yes
Frank Kirby	1,484	Athletics	Yes	Yes
Frank Kirby	278	Field Trip	Yes	Yes
Skyla Abrams	70	Athletics	Yes	Yes
Travis Nelson	1,228	Athletics	Yes	Yes
Ronnie Conatser	507	BETA	Yes	Yes
Amanda Woodall	258	BETA	Yes	Yes
Howard Lloyd	81	Athletics	Yes	Yes
Betty Redmon	86	General	Yes	Yes
Betty Redmon	172	BETA	Yes	Yes
Mary Ogle	129	BETA	Yes	Yes
Kinley Hamby	129	BETA	Yes	Yes
Amanda Wry	98	Athletics	Yes	Yes
Susan Harris	70	Athletics	Yes	Yes
Timothy Meyer	247	Athletics	Yes	Yes
Kimberly Meyer	81	Athletics	Yes	Yes
Steven Nelson	80	Field Trip	Yes	Yes
Stacy Nokes	<u>64</u>	General	Yes	Yes
Total	<u>\$ 5,789</u>			

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Salary Supplements - By School (Continued)

School	Amount	Source of funds	Proper Withholding	Board of Education Approved
<u>Central Middle School</u>				
Frank Kirby	\$ 823	Athletics	Yes	Yes
Ronnie Conatser	588	Field Trip	Yes	Yes
Steven Nelson	<u>99</u>	Field Trip	Yes	Yes
Total	<u>\$ 1,510</u>			
<u>Coalfield School</u>				
Casey Bass	\$ 289	Prom	Yes	Yes
Alyssa Sawyer	65	Athletics	Yes	Yes
Calvin Breeden	70	Athletics	Yes	Yes
Joe Miller	366	HS BETA	Yes	Yes
Shelley Burgess	2,153	HS Football	Yes	Yes
Brayden Burgess	2,153	HS Football	Yes	Yes
Daniel Schaar	2,153	HS Football	Yes	Yes
David Shroader	65	Prom	Yes	Yes
Tim Hines	68	Tuition	Yes	Yes
Jessica Stubbs	269	Prom	Yes	Yes
Kristi Jackson	269	JH Enrichment	Yes	Yes
Joe Miller	267	General	Yes	Yes
Jeremy Lowe	2,443	Athletics	Yes	Yes
Ronnie Conatser	525	General	Yes	Yes
Frank Kirby	174	Athletics	Yes	Yes
Steven Nelson	80	Spanish	Yes	Yes
Steven Nelson	190	General	Yes	Yes
Timothy Meyer	185	Spanish	Yes	Yes
Phillip Richardson	541	Athletics	Yes	Yes
Dalton Roberts	311	Athletics	Yes	Yes
Kristan Hendrick	<u>2,001</u>	Athletics	Yes	Yes
Total	<u>\$ 14,637</u>			

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Salary Supplements - By School (Continued)

School	Amount	Source of funds	Proper Withholding	Board of Education Approved
<u>Oakdale School</u>				
Howard Lloyd	\$ 2,558	Athletics	Yes	Yes
Phyllis Langley	65	Book Fair	Yes	Yes
Frank Kirby	217	Field Trips	Yes	Yes
Diane Frost	449	General	Yes	Yes
Angela Byrge	202	Athletics	Yes	Yes
Joetta Boston	65	Library	Yes	Yes
Michael Sheldon	65	Yearbook	Yes	Yes
Frank Kirby	240	Athletics	Yes	Yes
Monica Miller	243	Field Trips	Yes	Yes
Lindsey Trout	434	Field Trips	Yes	Yes
Lindsey Trout	904	Athletics	Yes	Yes
Howard Lloyd	<u>2,513</u>	Field Trips	Yes	Yes
Total	<u>\$ 7,955</u>			
<u>Oakdale School</u>				
Cameron Hall	\$ 106	Robotics Grant	Yes	Yes
Ronnie Conatser	<u>521</u>	Fees/Waivers	Yes	Yes
	<u>\$ 627</u>			
<u>Petros-Joyner Elementary School</u>				
Ronnie Conatser	\$ 214	General Fund	Yes	Yes
Frank Kirby	75	General Fund	Yes	Yes
Larry Sexton	404	General Fund	Yes	Yes
Steven Nelson	<u>156</u>	General Fund	Yes	Yes
	<u>\$ 849</u>			

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Salary Supplements - By School (Continued)

<u>School</u>	<u>Amount</u>	<u>Source of funds</u>	<u>Proper Withholding</u>	<u>Board of Education Approved</u>
<u>Sunbright School</u>				
Timothy Meyer	\$ 671	Athletics	Yes	Yes
Timothy Meyer	710	Field Trips	Yes	Yes
Rebecca Mullins	173	Field Trips	Yes	Yes
Stacy Brock	58	Athletics	Yes	Yes
Stacy Brock	724	Field Trips	Yes	Yes
Kimberly Meyer	179	Field Trips	Yes	Yes
Frank Kirby	1,545	Field Trips	Yes	Yes
Frank Kirby	2,925	Athletics	Yes	Yes
Tammy Shannon	426	Athletics	Yes	Yes
Marion Hawn	<u>50</u>	General Fund	Yes	Yes
Total	<u>\$ 7,461</u>			
Total Schools	<u>\$ 40,191</u>			

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Fidelity Bond Coverage
June 30, 2025

Company:	NGU Risk Management
Type of Coverage:	Crime Insurance (Fidelity)
Amount:	2,000,000
Periods Covered:	07/01/24 - 06/30/25
Positions Covered:	All Employees



Independent Auditors' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Morgan County Schools - Internal School Funds
Wartburg, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Morgan County Schools - Internal School Funds ("School Funds"), which comprise the combined and individual school balance sheets - regulatory basis as of June 30, 2025, and the related combined and individual school statements of revenues, expenditures, and changes in fund balances - regulatory basis for the year ended, and the related notes to the financial statements, which collectively comprise the School Funds' basic financial statements. We have issued our report thereon dated August 26, 2025. Our report on the School Funds' financial statements was adverse in relation to conformity with accounting principles generally accepted in the United States of America and was unmodified in relation to the financial statements prepared in conformity with the accounting principles prescribed by the *Internal School Funds Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School Funds' internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the School Funds' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School Funds' financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance and other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items: 2025-002 through 2025-005.

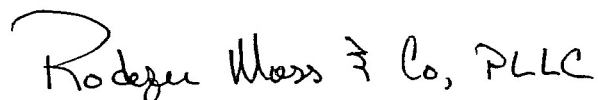
School Funds' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Morgan County Schools - Internal School Funds' responses to the findings identified in our audit and described in the accompanying schedule of findings.

The School Funds' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Funds' internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School Funds' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Rodefer Moss & Co, PLLC". The signature is written in a cursive, flowing style.

Knoxville, Tennessee
August 26, 2025

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Findings
June 30, 2025

FINDINGS - Financial Statement Audit

Current Fiscal Year Audit Findings

2025-001 Segregation of Duties (Repeated)

Criteria: The *Internal School Funds Manual* Section 4, Title 2, Internal Control.

Observation: Due to small accounting staff, there is a lack of segregation of duties with authorization, recording, and custody.

Recommendation: Management should continue to review the accounting functions to determine which functions can be feasibly segregated based on the personnel available.

Management Response: Each school has established procedures to segregate duties as best as possible. Morgan County Schools has only one employee maintaining the financial records at each school and due to financial constraints, does not have the ability to add additional personnel at this time.

2025-002 Receipt of Goods (Repeated)

Criteria: The *Internal School Funds Manual* Section 5, Title 3, Purchasing.

Observation: There were multiple instances of a lack of verification of the receipt of goods.

Recommendation: As required by Section 5: Title 3 of the *Internal School Funds Manual*, the receipt of goods must be verified.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

2025-003 Bank Reconciliations (Repeated)

Criteria: The *Internal School Funds Manual* Section 6, Title 4, Bank Reconciliations.

Observation: The images on the bank statements only included the front of the cleared checks at all schools.

Recommendation: As required by Section 6: Title 4 of the *Internal School Funds Manual*, canceled checks must be retained on file. If imaged statements are issued, the school should require the bank to include both the front and back of each check.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Findings (Continued)

2025-004 Account Coding of Transactions

Criteria: The Internal School Funds Manual Section 9, Title 3, General Fund.

Observation: Several instances were noted in which the account used to record a transaction was not the proper account.

Recommendation: As required by Section 9: Title 3 of the *Internal School Funds Manual*, revenues and expenditures of the general fund should have separate account sub-section classifications and should be classified by function.

Management Response: Management concurs and has established procedures to comply with the Internal School Funds Manual.

2025-005 Voided Checks

Criteria: The *Internal School Funds Manual* Section 6, Title 3, Checks.

Observation: Several instances were noted in which the signature box on voided checks were not properly removed.

Recommendation: As required by Section 6: Title 3 of the *Internal School Funds Manual*, Should an error be made preparing a check, the word "VOID" should be written on the face of the check, the signature section should be removed, and the check should be retained on file for future reference and audit purposes.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - Regulatory Basis
Matrix of Findings By School
Year Ended June 30, 2025

Internal Controls

1 Segregation of duties

CES	CHS	CMS	CF	MCVS	OAK	PJ	SUN
X	X	X	X	X	X	X	X

Compliance

2 No evidence of receipt of goods.

3 Back of checks not obtained

4 Account coding of transactions

5 Signature box on voided checks not removed

		X		X	X		
X	X	X		X	X		X
X	X	X		X	X		
					X		X

CES - Central Elementary School

CHS - Central High School

CMS - Central Middle School

CF - Coalfield School

MCVS - Morgan County Career and Technical Center

OAK - Oakdale School

PJ - Petros-Joyner Elementary School

SUN - Sunbright School

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - Regulatory Basis
Schedule of Prior Year Findings
Year Ended June 30, 2025

Finding Number	Finding Title	Status/Current Year Finding
2024-001	Segregation of Duties (Significant Deficiency) (original finding #2021-001)	Repeated 2025-001
2024-002	Receipt of Goods (Compliance and Other Matters) (original finding #2021-003)	Repeated 2025-002
2024-003	Bank Reconciliations (Check Endorsements) (Compliance and Other Matters) (original finding #2021-005)	Repeated 2025-003
2023-004	Deposit Violation (Compliance and Other Matters) (original finding #2023-004)	Corrected
2024-005	Lack of Fundraiser/Donation/Resale Summary Forms (Compliance and Other Matters) (original finding #2023-005)	Corrected
2024-006	Negative Fund Balance (Compliance and Other Matters) (original finding #2021-006)	Corrected
2024-007	Petty Cash (Compliance and Other Matters) (original finding #2024-007)	Corrected

MANAGEMENT'S CORRECTIVE ACTION PLANS (UNAUDITED)



Morgan County Schools

136 Flat Fork Rd.
Wartburg, Tennessee 37887-0348

James Pemberton, Director of Schools
Patricia Pace Assistant Director of Schools

Central Office Phone: (423) 346-6214 FAX: (423) 346-6043

August 26, 2025

FINDINGS - Financial Statement Audit

Current Fiscal Year Audit Findings

2025-001 Segregation of Duties (Repeated)

Criteria: The *Internal School Funds Manual* Section 4, Title 2, Internal Control.

Observation: Due to small accounting staff, there is a lack of segregation of duties with authorization, recording, and custody.

Recommendation: Management should continue to review the accounting functions to determine which functions can be feasibly segregated based on the personnel available.

Management Response: Each school has established procedures to segregate duties as best as possible. Morgan County Schools has only one employee maintaining the financial records at each school and due to financial constraints, does not have the ability to add additional personnel at this time.

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Recommendation: As required by Section 6: Title 4 of the *Internal School Funds Manual*, canceled checks must be retained on file. If imaged statements are issued, the school should require the bank to include both the front and back of each check.

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Criteria: The Internal School Funds Manual Section 9, Title 3, General Fund.

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Management Response: Management concurs and has established procedures to comply with the Internal School Funds Manual.

2025-005 Voided Checks

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Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.



Jamie Pemberton, Director of Schools

8-26-25

Date

Overview

Morgan County (650) Public District - FY 2026 - TISA Accountability Report - Rev 0

Overview

The Tennessee Investment in Student Achievement (TISA) public school funding formula marks a significant change in how Tennessee invests in public education. The TISA funding formula updates the way Tennessee funds public education for the first time in over 30 years to empower each student to read proficiently by third grade, prepare each high school graduate for postsecondary success, and provide resources needed for all students to ensure they succeed.

As part of TISA, T.C.A. § 49-3-112 requires each school district, starting in the 2023-24 school year, to submit an annual accountability report to the Tennessee Department of Education (department). This report must include:

- **Goals for student achievement:** One of the goals must include the district's plan to pursue the goal of seventy percent (70%) or more of the district's third grade students to score "met expectations" or "exceeded expectations" on the English Language Arts (ELA) portion of the TCAP tests. This goal must also detail the district's goal to increase 3rd grade ELA proficiency rates by 15% of the gap over the next three years (starting with the 2022-23 TCAP results) to achieve the district's stated goal of at least 70% of 3rd grade students proficient in ELA.
- Explanation of how the district's stated goals can be met within the district's budget.
- For reports submitted **starting in the 2024-25** school year, a description of how the district's budget and expenditures from the prior school year enabled the district to make progress toward the stated student achievement goals

Each district's TISA accountability report is required to be presented to the public for review and comment before the report is submitted to the department. Additionally, the TISA Accountability must be presented for local school board approval. The report must be submitted annually to the department by November 1st.

Furthermore, each district's TISA accountability report is required to be reviewed annually by the TISA Progress Review Board pursuant to T.C.A. § 49-3-114 to determine whether the school district is taking the proper steps to achieve their stated goal.

For questions, please review the TISA Accountability Report Guidance document or contact tnedu.funding@tn.gov.

Completed reports should be submitted in ePlan by **November 1, 2025**.

Resources

[Click here to open the guide.](#)

Cover Page

Morgan County (650) Public District - FY 2026 - TISA Accountability Report - Rev 0

Cover Page

* District Name

Morgan County

* Director of Schools Name

Jamie Pemberton

* District Point of Contact for TISA Accountability Report Name

Jamie Pemberton

* District Point of Contact for TISA Accountability Report Phone Number

423-346-6214

District Point of Contact for TISA Accountability Report Email Address

pembertonj@mcsed.net

30.1 % of 3rd grade students who scored proficient ("met expectations" or "exceeded expectations") on the English Language Arts (ELA) portion of the most recent spring TCAP

Documents

Type

Document Template

Document/Link

(TISA) Previous Year Report

N/A

 [\(TISA\) Previous Year Report](#)

Resources

[Click here to open the guide.](#)

District Goal Statements

Morgan County (650) Public District - FY 2026 - TISA Accountability Report - Rev 0

Goal Statement 1: - 3rd Grade ELA Proficiency

<input type="text" value="70"/> %	of students will score proficient on the 3rd grade ELA TCAP by	Year <input type="text" value="2030"/>
-----------------------------------	--	---

District Goal Statements

Goal Number	GOAL STATEMENT(S)
Goal 2	ELA proficiency grades 3-12 will increase to 40% by 2028
Goal 3	Math proficiency grades 3-12 will increase to 40% by 2028
Goal 4	
Goal 5	
Goal 6	

Note: This is a required goal pursuant to T.C.A. § 49-3-112 and must include 70% or more of 3rd grade students proficient on the ELA TCAP. If your district already has 70% or more of 3rd grade students proficient in ELA, please state a goal that either maintains or increases that proficiency rate.

Goal #1

Morgan County (650) Public District - FY 2026 - TISA Accountability Report - Rev 0

Goal Statement 1: 3rd Grade ELA Proficiency

<input type="text" value="70"/> %	of students will score proficient on the 3rd grade ELA TCAP by	Year <input type="text" value="2030"/>
-----------------------------------	--	---

District Goal 1

Year	Annual Outcome Target(s)	Associated Metrics/Data
Year 1: 2023-2024 school year (Previous outcome)	30.6%	The associated metrics to determine if we achieve these goals will be the annual 3rd Grade ELA TCAP assessment.
Year 2: 2024-2025 school year (Use actual outcome)	30.1%	The associated metrics to determine if we achieve these goals will be the annual 3rd Grade ELA TCAP assessment.
Year 3: 2025-2026 school year	53.6%	The associated metrics to determine if we achieve these goals will be the annual 3rd Grade ELA TCAP assessment.
Year 4: 2026-2027 school year	57.8%	The associated metrics to determine if we achieve these goals will be the annual 3rd Grade ELA TCAP assessment.
Year 5: 2027-2028 school year	62%	The associated metrics to determine if we achieve these goals will be the annual 3rd Grade ELA TCAP assessment.

* Check the response that best describes the progress made on the 2024-25 target toward Goal 1.

- Exceeded target
- Met target
- Increased but did not meet target
- Did not make progress toward target
- End of year outcome data for 2024-25 is unavailable at the time of this report

Reflection: Based on progress toward the goal, how will this impact your action plan for the coming years? Several of the strategies in the action plan were just implemented within the last couple of years. These strategies are being refined and over time will make a positive impact on moving towards the goal for third grade reading proficiency.

Goal 1 Prior Year Report: 2-3 Prior year, major TISA investments made toward this goal

Major TISA Investment	Expended Amount (Rough Estimate)	Reflection of whether the investment contributed to progressing toward the goal or not, and how so.
1. Teacher raises 2. Academic Deans 3. Assistants for reading groups	\$ 1,500,000.00	The largest percentage of our TISA funds went toward salaries for the teachers and assistants. These funds support the essential faculty we need without funding for extra support positions. We were able to provide academic deans at each of our schools along with tutors to support kids who needed additional help with reading. The deans are working to identify areas of challenge by using student data. Then they and the tutors are doing instruction with small groups of 3rd grade students to increase their reading fluency and comprehension. Three out of the five schools in the district had level 3 TVAAS growth in third grade, but the percentage of students scoring proficient did not meet the goal. With continued TVAAS growth the level of students scoring proficient is going to increase, but this will take some time.

Action Plan: List detailed strategies for the 2025-2026 school year that will be implemented to meet your annual target.

1. Continued implementation of ELA HQIM.
2. High-dosage, low ratio tutoring will be provided for at-risk 3rd grade students.
3. Response To Intervention groups.

4. Monthly data meetings with all 3rd grade classroom teachers to monitor student progress.
5. Summer programming
6. After-school programming
7. Use of current district-purchased programs: i-Ready, Mastery Connect, Lexia and Aimsweb Plus in a small and/or large group setting to target identified needs.
8. We have applied for a state grant to support ELA professional development for teachers.
9. Working with the CORE office to provide administrators professional development on IPG walks and support classroom teachers.

Budget Narrative: Describe how your district intends to use their budget to execute the strategies and meet the stated goal.

We will be using our budget in three areas to execute the action steps: professional development, personnel, and materials. We will be conducting reading training during the year for 3rd grade teachers. Funds will be used for training and providing subs to cover classes, so the classroom teacher can attend. We also are using funds for assistants to provide tutoring using the All Corps model for 3rd grade students. Every school will have an academic dean to work with 3rd grade teachers on using best practices, helping to analyze data, and working with small groups of students. Then we will be buying HQIM that needs refurbished for teachers to use in the classroom throughout the year. TISA funds will be blended with state summer camp money and after school grant funds to offer 3rd grade students extra support through those two programs.

Goal #2

Morgan County (650) Public District - FY 2026 - TISA Accountability Report - Rev 0

Goal Statement 2:

ELA proficiency grades 3-12 will increase to 40% by 2028

District Goal 2

Year	Annual Outcome Target(s)	Associated Metrics/Data
Year 1: 2023-2024 school year (Previous outcome)	24.6%	The associated metrics to determine if we achieve these goals will be the annual ELA TCAP assessment and High School Fall/Spring English 1, English 2 EOC assessments
Year 2: 2024-2025 school year (Use actual outcome)	24.8%	The associated metrics to determine if we achieve these goals will be the annual ELA TCAP assessment and High School Fall/Spring English 1, English 2 EOC assessments
Year 3: 2025-2026 school year	33.4%	The associated metrics to determine if we achieve these goals will be the annual ELA TCAP assessment and High School Fall/Spring English 1, English 2 EOC assessments
Year 4: 2026-2027 school year	36.7%	The associated metrics to determine if we achieve these goals will be the annual ELA TCAP assessment and High School Fall/Spring English 1, English 2 EOC assessments

Year 5: 2027 -2028 school year	40%	The associated metrics to determine if we achieve these goals will be the annual ELA TCAP assessment and High School Fall/Spring English 1, English 2 EOC assessments
<p>* Check the response that best describes the progress made on the 2024-25 target toward Goal 2.</p> <ul style="list-style-type: none"> <input type="radio"/> Exceeded target <input type="radio"/> Met target <input checked="" type="radio"/> Increased but did not meet target <input type="radio"/> Did not make progress toward goal <input type="radio"/> End of year outcome data for the 2024-25SY is unavailable at the time of this report <p>Reflection: Based on progress toward the goal, how will this impact your action plan for the coming years? Several of the strategies in the action plan were just implemented within the last couple of years. These strategies are being refined and over time will make a positive impact on moving towards the goal for 3 -12 reading proficiency.</p>		
Goal 2 Prior Year Report: 2-3 Prior year, major TISA investments made toward this goal		
Major TISA Investment	Expended Amount (Rough Estimate)	Reflection of whether the investment contributed to progressing toward the goal or not, and how so.
Empty space for reflection		

\$ 1,500,000.00

1. Teacher raises 2. Academic Deans 3. Assistants to support ELA

The largest percentage of our TISA funds went toward salaries for the teachers and assistants. These funds support the essential faculty we need without funding for extra support positions. We were able to provide academic deans at each of our schools along with tutors to support kids who needed additional help with reading. The deans are working to identify areas of challenge by using student data and working with the teachers to strengthen these areas. Then they and the tutors are doing instruction with small groups of students to increase their reading fluency and comprehension. We saw a decline of percentage of students in the Below Expectations category in grades 3-12. The challenge we have now is moving those students from Approaching to Proficient. The investment being made in these people and providing them with high quality professional development will make a difference as we move forward.

Action Plan: List detailed strategies for the 2025-2026 school year that will be implemented to meet your annual target.

- We have applied for a grant from the state to provide ELA professional development for faculty
- Continued implementation of ELA HQIM.
- High-dosage, low ratio tutoring will be provided for at-risk students.
- RTI
- Monthly data meetings with classroom teachers to monitor student progress
- Summer programming
- After-school programming
- Use of current district-purchased programs: i-Ready, Mastery Connect, Lexia and Aimsweb Plus in a small and/or large group setting to target identified needs.
- Providing professional development for all principals through the CORE office on providing feedback during classroom walks.

Budget Narrative: Describe how your district intends to use their budget to execute the strategies and meet the stated goal.

We will be using our budget in three areas to execute the action steps: professional development, personnel, and materials. We will be conducting reading training during the year for ELA teachers. Funds will be used for training and providing subs to cover classes, so the classroom teacher can attend. We also are using funds for assistants to provide tutoring using the TNALL Corps model. Every school will have an academic dean to work with K-12 teachers on using best practices, helping to analyze data, and working with small groups of students. Then we will be buying HQIM that

need refurbished for teachers to use in the classroom throughout the year. TISA funds will be blended with state summer camp money and after school grant funds to offer students extra support through those two programs.

Goal #3

Morgan County (650) Public District - FY 2026 - TISA Accountability Report - Rev 0

This goal not established.

Goal Statement 3:

Math proficiency grades 3-12 will increase to 40% by 2028

District Goal 3

Year	Annual Outcome Target(s)	Associated Metrics/Data
Year 1: 2023-2024 school year (Previous outcome)	18.4%	The associated metrics to determine if we achieve these goals will be the annual Math TCAP assessment and High School Fall/Spring Algebra 1, Algebra 2, and Geometry EOC assessments
Year 2: 2024-2025 school year (Use actual outcome)	24%	The associated metrics to determine if we achieve these goals will be the annual Math TCAP assessment and High School Fall/Spring Algebra 1, Algebra 2, and Geometry EOC assessments
Year 3: 2025-2026 school year	31.5%	The associated metrics to determine if we achieve these goals will be the annual Math TCAP assessment and High School Fall/Spring Algebra 1, Algebra 2, and Geometry EOC assessments
Year 4: 2026-2027 school year	35.8%	The associated metrics to determine if we achieve these goals will be the annual Math TCAP assessment and High School Fall/Spring Algebra 1, Algebra 2, and Geometry EOC assessments

Year 5: 2027 -2028
school year

40%

The associated metrics to determine if we achieve these goals will be the annual Math TCAP assessment and High School Fall/Spring Algebra 1, Algebra 2, and Geometry EOC assessments

* Check the response that best describes the progress made on the 2024-25 target toward Goal 3.

- Exceeded target
- Met target
- Increased but did not meet target
- Did not make progress toward goal
- End of year outcome data for the 2024-25SY is unavailable at the time of this report

Reflection: Based on progress toward the goal, how will this impact your action plan for the coming years?

This action plan was just implemented last year, so we will continue to work the plan. We made significant improvement in 3-12 math. The strategies will continue to be refined and adjusted over time based on the data we receive.

Goal 3 Prior Year Report: 2-3 Prior year, major TISA investments made toward this goal

Major TISA Investment

Expended Amount (Rough Estimate)

Reflection of whether the investment contributed to progressing toward the goal or not, and how so.

1. Teacher raises 2. Academic Deans 3. Assistants to support math instruction

\$ 1,500,000.00

The largest percentage of our TISA funds went toward salaries for the teachers and assistants. We also are providing academic deans at each of our schools along with tutors to support kids who needed additional help. This is going to help in making progress toward our goal. The deans are working to identify areas of challenge by using student data. Then they are working with small groups of students to improve these areas. We have also provided new HQIM materials for all the math teachers. We adopted IReady math curriculum for K-8, Big Ideas for Algebra, and Pearson for Geometry. Providing high quality materials has allowed teachers to focus more on planning and implementing the lesson instead of trying to find curriculum. As they become more familiar with using the resources the rigor for instruction should increase, thus presenting students with more challenges and increasing the learning that takes place. We made a 5.6% increase in students scoring proficient this year in grades 3-12, so we are going in the right direction and we will continue to refine the strategies we are using.

Action Plan: List detailed strategies for the 2025-2026 school year that will be implemented to meet your annual target.

1. Professional development provided by Curriculum Associates.
2. Professional development provided by LS Educational Consultant group.
2. Continued implementation of the new HQIM materials that were purchased for K-12.
3. Use of the math IPG by school and district administrators to gather data and provide feedback to teachers in order to strengthen Tier 1 instruction.
4. Academically at-risk students will receive specific skill-based interventions.
5. TNALL Corps tutoring to ensure small group tutoring that assists students in gaining proficiency
6. Summer and after school programming to supplement instructional skills for students who have needs.

Budget Narrative: Describe how your district intends to use their budget to execute the strategies and meet the stated goal.

We will be using our budget in three areas: professional development, personnel, and materials. We will be conducting math training throughout the year for all K-12 Math teachers. Funds will be used for training and providing subs to cover classes. We also are using funds for assistants to provide tutoring using the TNALL Corps model. Every school will have an academic dean to work with math teachers on using best practices, helping to analyze data, and working

with small groups of students. Then we will be buying HQIM for teachers to use in the classroom throughout the year. Finally, there will be math rotations in the after school and summer school programs which TISA funds help to support.

Morgan County Board of Education

Monitoring: Review: Annually, in July	Descriptor Term: School District Records	Descriptor Code: 1.407	Issued Date:
		Rescinds:	Issued:

1 *General*

2 The Director of Schools shall maintain all school district records required by law, regulation, and board
3 policy. Any citizen of Tennessee shall be permitted during business hours to inspect public records
4 maintained by the school district unless otherwise prohibited by law. Any citizen of Tennessee may
5 request in writing and receive copies of open public records subject to the payment of reasonable
6 cost.^{1,2,3,4}

7 No records pertaining to individual students will be released for inspection by the public or any
8 unauthorized persons. In addition, information, records, and plans related to security and safety will not
9 be released for public inspection.⁵

10 All requests to inspect or receive copies of records shall be submitted to the School Board Secretary
11 Tammy Davis, the district's public records request coordinator and records custodian.⁶

12 Prior to producing any record, the records custodian shall ensure confidential information is redacted.
13 Original documents remain intact, and confidential information in copies produced for a requestor shall
14 be redacted. The Director of Schools shall develop a procedure to redact confidential information.

15 **REQUESTS FOR INSPECTION²**

16 Citizens requesting to inspect public records shall submit their request and a government issued photo
17 identification card with the citizen's address to the district's public records request coordinator during
18 normal business hours. Requests may be made in person, by telephone, electronic transmission, or
19 mail. The coordinator shall submit the information to the appropriate records custodian. The records
20 custodian will contact the citizen and indicate when the records will be available to inspect.

21 If the records cannot be made available within seven (7) business days, the records custodian shall
22 provide a records production letter indicating the time needed to complete the request.

23 If the request to inspect is denied, the records custodian shall provide the citizen with a records request
24 denial letter indicating the basis for the denial.

25 **REQUESTS FOR COPIES²**

26 Citizens requesting copies of public records shall complete and submit the Records Request Form and
27 a government issued photo identification card with the citizen's address to the district's public records
28 request coordinator during normal business hours. The coordinator shall submit the Records Request
29 Form to the appropriate records custodian.

1 The records custodian shall provide an estimate of the reasonable costs to produce the requested
2 records. The Tennessee Comptroller of the Treasury, Office of Open Records Counsel Schedule of
3 Reasonable Charges shall be used to determine the reasonable cost. The records custodian will provide
4 the citizen with an invoice detailing the charges. The citizen shall pay the estimated reasonable costs
5 by cash or money order prior to the district producing the copies.

6 If the records cannot be made available within seven (7) business days, the records custodian shall
7 provide a records production letter indicating the time needed to complete the request.

8 If the request for copies is denied, the records custodian shall provide the citizen with a records request
9 denial letter detailing the basis for the denial.

10 **FREQUENT AND MULTIPLE REQUESTS**

11 When the total number of requests for copies made by a requestor within a calendar month exceeds
12 four (4), the requestor may be charged a fee for any and all labor that is reasonably necessary to
13 produce copies of the requested records. Prior to charging a reasonable fee, the requestor shall be
14 notified of this policy and provided with a Notice of Aggregation of Multiple Requests/Requestors
15 form. The Tennessee Comptroller of the Treasury, Office of Open Records Counsel Schedule of
16 Reasonable Charges shall be used to determine the reasonable cost. Further, the names of persons
17 inspecting records and the date of inspection shall be recorded.

18 **DENYING REQUESTS FOR NONCOMPLIANCE⁷**

19 *Requests to Inspect a Public Record*

20 The district shall deny a request to inspect a public record from any citizen that has:

- 21 a. Made two (2) or more requests to view a public record within a six-month period; and
- 22
- 23 b. For each request failed to view the record within fifteen (15) business days of receiving
- 24 notification that the record was available.

25 Requests from this citizen shall be denied for up to six (6) months from the date of the second records
26 request. The district's public records request coordinator may waive this denial if he/she determines
27 that failure to view the record was for good cause.

28 *Requests for Copies of Public Records*

29 The district shall deny a request for copies of a public record from any citizen that has:

- 30 a. Been provided with an estimate of the reasonable cost to produce the requested records;
- 31 b. Agrees to pay such estimated reasonable cost prior to production of the records; and
- 32 c. Fails to pay the actual cost after the records have been produced.

33 Additional requests from this citizen shall be denied until the original cost is paid.

1 RECORDS RETENTION

2 The Director of Schools and/or designee(s) shall retain and dispose of school district records in
3 accordance with the following guidelines:⁸

- 4 1. The Director of Schools and/or designee(s) will determine if a particular record is of permanent
5 or temporary value in accordance with state law;^{9,10}
- 6 2. Temporary value records which have been kept beyond the required time may be recommended
7 to the Public Records Commission for destruction;^{11,12}
- 8 3. The records that the State Librarian and Archivist desire to preserve in their facilities will be
9 transferred to the State Library and Archives. The temporary value records rejected by the State
10 Library and Archives may be transferred to another institution or destroyed;^{11,12,13}
- 11 4. Permanent records will be kept in some usable form (digital, printed, microfilm, etc.). If the
12 Director of Schools desires to destroy the original permanent record, these records must be
13 reproduced by microfilming or some other permanent reproduction method. Permission to
14 destroy any original permanent record after microfilming follows the same procedure noted
15 above for temporary records;^{10,12} and
- 16 5. The Director of Schools shall establish procedures to safeguard against the unlawful
17 destruction, removal, or loss of records.¹⁴

18 DISTRICT PUBLIC RECORDS REQUEST COORDINATOR¹³

19 Tammy Davis

20 *Secretary to the Board*

21 *136 Flat Fork Road Wartburg, TN 37887 423-346-6214*

22

Legal References

1. [TCA 49-2-301\(b\)\(1\)\(Z\)](#)
2. [TCA 10-7-503; Public Acts of 2025, Chapter No. 94](#)
3. [TCA 10-7-506\(a\)](#)
4. [TCA 49-2-104](#)
5. [TCA 10-7-504\(p\)](#)
6. *Policy Related to Reasonable Charges a Records Custodian May Charge for Frequent and Multiple*

Cross References

Financial Reports and Records 2.701
Personnel Records 5.114
Student Records 6.600

Requests for Public Records, Tennessee Comptroller of the Treasury, available at

<https://www.comptroller.tn.gov/content/dam/cot/orc/documents/oorc/policies-and-guidelines/ScheduleofReasonableCharges.pdf>; TCA 10-7-503(a)(1)(B),(C)

7. [TCA 10-7-503\(a\)\(7\)\(A\)\(vii\)](#)
8. [TCA 10-7-503\(h\)\(6\)](#)
9. [TCA 10-7-401](#)
10. [TCA 10-7-406](#); [TCA 10-7-301\(5\),\(13\)](#)
11. [TCA 10-7-404](#)
12. [TCA 10-7-413](#)
13. [TCA 10-7-414](#)
14. [TCA 39-16-504](#)
15. [TCA 10-7-503\(g\)\(1\)\(D\)](#)

Morgan County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Surplus Property Sales	Descriptor Code: 2.403	Issued Date:
		Rescinds:	Issued:

1 The Director of Schools shall prepare a list of unusable items for board approval.¹ The list shall contain
2 the following information: name of item, date of purchase, and reason for disposal.

3 All unusable items shall be sold to the highest bidder after advertising in a newspaper of general
4 circulation at least seven (7) days prior to the sale.² Notice shall also be published on a news and
5 information website in accordance with state law.³

6 Surplus property which has no value or has a value of less than five hundred dollars (\$500) may be
7 disposed of without the necessity of bids. In order for such disposal without bids, the Director of Schools
8 and the Board Chair shall agree in written form that the property is of no value or is of less value than
9 five hundred dollars (\$500).⁴

10 If reasonable attempts to dispose of surplus properties fail to produce monetary return to the district, the
11 Board shall approve other methods of disposal.⁵

12 Surplus equipment will be auctioned off by the district at the end of the school year. The Board shall
13 approve all surplus equipment prior to the materials being disposed of at the end of the school year.

14 **DISPOSITION OF EQUIPMENT PURCHASED WITH FEDERAL DOLLARS⁶**

15 When equipment that was purchased with federal dollars is no longer needed for the original project or
16 program or for other activities currently or previously supported by a federal agency, disposition of the
17 equipment shall be made as follows:

- 18 1. Items of equipment with a current per-unit fair market value of \$10,000 or less may be retained,
19 sold, or otherwise disposed of with no further obligation to the awarding agency; or
20
- 21 2. Items of equipment with a current per unit fair market value in excess of \$10,000 may be retained
22 or sold, and the awarding agency shall have a right to an amount calculated by multiplying the
23 current market value or proceeds from sale by the awarding agency's share of the equipment.

Legal References

1. [TCA 49-6-2006\(b\)\(3\); TCA 49-6-2208](#)
2. [TCA 49-6-2007\(b\)](#)
3. [TCA 1-3-120; Public Acts of 2025, Chapter No. 105](#)
4. [TCA 49-6-2007\(d\)](#)
5. [TCA 12-2-403\(a\)](#)
6. [2 CFR § 200.313\(e\)](#)

Cross References

- Duties of Officers 1.201
- Inventories 2.702
- Textbooks and Instructional Materials 4.400

Morgan County Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Emergency Preparedness Plan	Descriptor Code: 3.202	Issued Date:
		Rescinds:	Issued:

1 *General*

2 The Director of Schools shall be responsible for developing, maintaining, and acquiring board
3 approval of the district Emergency Preparedness Plan¹ which shall include procedures for bomb
4 threats, civil disturbances, armed intruders, earthquakes, fires, tornadoes or other severe weather, and
5 medical emergencies.

6 The principal of each school shall develop and implement emergency preparedness drills which shall
7 be approved by the Director of Schools. When appropriate, such drills shall be held in conjunction with
8 emergency response agencies.

9 **FIRE AND SAFETY DRILLS**

10 The principal shall ensure that one (1) fire drill requiring full evacuation is given every thirty (30)
11 school days, with no more than two (2) fire drills occurring during the first thirty (30) full days of the
12 school year. Additionally, he/she shall ensure that four (4) fire safety educational announcements are
13 conducted throughout the year.²

14 The principal shall ensure that three (3) additional safety drills are given during the school year.³ These
15 drills may cover inclement weather, earthquakes, armed intruders, or other emergency drills that do not
16 require full evacuation. A record of all fire or safety drills, including the time and date, shall be kept in
17 each school's office.³

18 The principal shall regularly check the quantity, locations, and conditions of fire extinguishers and
19 shall give all school personnel instructions on how to properly use fire extinguishers.

20 The district shall work with local law enforcement and the local fire department to develop a procedure
21 for identifying the cause of fire alarm activation. This procedure must be in place by January 1, 2025
22 and shall be reviewed and updated annually thereafter.⁴

23 **ANNUAL DRILLS⁵**

24 The principal shall ensure that the school safety team conducts each of the following type of drills
25 annually:

- 26 1. An armed intruder drill in coordination with local law enforcement;
- 27 2. An incident command drill; and
- 28 3. An emergency safety bus drill.
- 29
- 30

1 AED DRILLS⁶

2 All schools shall conduct a CPR and AED drill to ensure awareness of the steps that shall be taken in
3 the event of a medical emergency. The principal shall ensure that the drill occurs.

4 The Director of Schools shall develop the necessary administrative procedures on AED and CPR
5 training, planning, notification, and maintenance to comply with state law.

6 MEDICAL EMERGENCIES/PANDEMIC FLU⁷

7 In the event of medical emergencies such as a pandemic flu outbreak, school officials shall cooperate
8 and consult with the local and state health departments and other local emergency or healthcare
9 providers in protecting students and the community from further infection. The Director of Schools
10 shall develop procedures for health emergencies in accordance with state law.

11 REMOTE LEARNING DRILLS⁸

12 At least once each school year, a remote learning drill shall be conducted. The drill shall accurately
13 reflect how students will transition to remote learning in the event of a disruption to school operations.
14 Students shall not be asked or required to transition to remote learning at any time during the drill.

Legal References

1. [TRR/MS 0520-01-02-.30\(2\)](#); [TCA 49-6-804](#); [TCA 49-6-805\(8\)](#)
2. [TCA 68-102-137\(b\)](#); [Public Acts of 2025, Chapter No. 315](#)
3. [TCA 68-102-137\(f\)](#)
4. [TCA 49-6-807\(e\)](#)
5. [TCA 49-6-807](#)
6. [TCA 49-2-122](#); [TCA 49-6-1208](#)
7. [TCA 49-6-3004\(a\), \(c\)](#); [TCA 49-5-404](#)
8. [TCA 49-2-139](#)

Cross References

Emergency Closings 1.8011
Safety 3.201
Community Use of School Facilities 3.206

Morgan County Board of Education			
Monitoring: Review: Annually, in October	Descriptor Term: Food Service Management	Descriptor Code: 3.500	Issued Date: 08/01/11
		Rescinds: EE/JGH	Issued: 05/06/2002

2 School food service will be operated on a non-profit basis and will comply with all rules and regulations
3 pertaining to health, sanitation, internal accounting procedures, and service of foods and will meet all
4 state and federal requirements necessary for participation.¹

5 The system's food service supervisor will oversee the program. The principal of each school is
6 responsible for administering the program in the particular school. All products and services necessary
7 for the operation of the food service department shall be procured under the direction of the food service
8 supervisor.

9 School food service receipts will be used only to pay regular food service operating costs. When food
10 service facilities are used by outside agencies, an adequate fee approved by the Board will be charged
11 and the manager will ensure that no USDA commodities or supplies provided for the regular program
12 are used.

13 The principal shall correlate the food service program with areas of instruction.

14 School Nutrition may include the following programs: National School Lunch, Fresh Fruit & Vegetable
15 , School Breakfast , Afterschool Snack and Seamless Summer Programs. Meals and snacks that are
16 offered shall meet the federal requirements for reimbursement as defined by federal regulations.

17 **NO-COST MEALS**

18 The Morgan County School System will participate in the Community Eligibility Provision (CEP).

19 All Morgan County School students may receive a reimbursable breakfast & lunch at no cost, regardless
20 of family income.

21 Students will be permitted to bring their lunches from home and to purchase allowable beverages and a
22 la carte items at school.

23 Students will be allowed to purchase extra food/beverage items along with the reimbursable meal.

24 **OFFER VS. SERVE**

25 Students in grades PreK that is commingled K-12th of the Morgan County Schools will participate in
26 offer vs. serve programs. All breakfast meal components must be offered. Students may choose 3 out of
27 4 of the components to qualify as a reimbursable meal.

1 All lunch meal components must be offered. Students may choose 3 of the 5 to qualify the meal as a
2 reimbursable one. Pre-K that is not commingled and comprehensive developmental classrooms will not
3 be provided offer vs. serve but will receive traditional food-based meals.

4 **COMPETITIVE FOODS/VENDING MACHINES**

5 The sale of competitive foods must comply with all local procedures, but at a minimum just be as
6 stringent as the current state and federal regulations concerning competitive foods.

7 Vending machines in the schools will be controlled so that they will not offer competition to the school
8 lunch program or encourage poor eating habits.

9 **SANITATION**

10 Principals and School Nutrition Program personnel shall be responsible for implementing regulations
11 from the Department of Health and seeing that school cafeterias meet acceptable standards of cleanliness
12 at all times.

13 **CHARGING MEALS**

14 Morgan County has a no charge policy. Students will receive their first reimbursable meal at no-cost to
15 the student. No charges will be allowed on a la carte items, second meals, or snacks.

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Legal References

1. TCA 49-6-2302, 2303
2. USDA Child Nutrition Program § 210.10 (k)(6)
3. Child Nutrition & Food Distribution
210.11 Competitive Food Services (1994)

Cross References

- Deposit of Funds 2.500
Financial Reports and Records 2.701

6

Morgan County Board of Education

Monitoring: Review: Annually, in November	Descriptor Term: Instructional Program	Descriptor Code: 4.100	Issued Date:
		Rescinds:	Issued:

1 *General*

2 The Board shall not discriminate on the basis of race, color, religion, sex, national origin, or disability
3 in its instructional program or activities.¹ Discrimination shall include antisemitism, defined as a
4 certain perception of Jews, which may be expressed as hatred toward Jews including, but not limited
5 to, rhetorical and physical manifestations of antisemitism directed toward Jewish or non-Jewish
6 individuals and/or their property, toward Jewish community institutions and religious facilities.²

7 **GOALS**

8 The Board approves the following instructional goals for students:

- 9 1. To develop the skills necessary to function as a self-directed person;
- 10 2. To know the principles involved in making moral and ethical choices;
- 11 3. To develop the basic skills of reading, writing, mathematics, spelling, speaking, and problem
12 solving;
- 13 4. To develop a positive attitude toward the lifelong endeavor of learning;
- 14 5. To learn to identify personal talents and interests, make appropriate career choices, and develop
15 career skills;
- 16 6. To acquire knowledge and to develop skills in the management of personal and public
17 resources necessary for meeting obligations to self, family, and society;
- 18 7. To learn to act in a responsible manner;
- 19 8. To learn of the rights and responsibilities of citizens of the community, state, nation, and world;
20 and
- 21 9. To learn to understand, respect, and interact with people of different cultures, generations, and
22 races.

Legal References

1. [42 USCA § 2000d et seq.](#)
2. [Public Acts of 2025, Chapter No. 293](#)

Cross References

School District Goals 1.700
Student Goals 6.100
Student Concerns 6.305

Morgan County Board of Education

Monitoring: Review: Annually, in November	Descriptor Term: Virtual Education Program	Descriptor Code: 4.212	Issued Date:
		Rescinds:	Issued:

1 *General*

2 The Morgan County School District virtual education program is a course or series of courses offered
3 by thre school district to provide students a broader range of educational opportunities through the use
4 of technology. Utilizing this program is temporary and shall not replace a student’s regular
5 instructional program.¹

6 Class size ratios for the virtual education program shall comply with the requirements as outlined in
7 state law.²

8 Virtual education programs³ shall be made available to students for the following purposes:

- 9 1. Academic remediation, enrichment, or providing students access to a wider range of courses;
- 10
- 11 2. Continuity of educational service for students who are homebound;⁴
- 12
- 13 3. Continuity of educational service for students who are quarantining;⁵
- 14
- 15 4. Continuity of educational service for students enrolled in an alternative school;⁶
- 16
- 17 5. Continuity of educational service when the district utilizes remote instruction due to dangerous
18 or extreme weather conditions, a serious outbreak of illness affecting or endangering students
19 or staff, or during the administration of end of course examinations or other examinations as
20 allowed per state law; or⁷
- 21
- 22 6. Continuity of educational service when the district utilizes hybrid instruction due to dangerous
23 or extreme weather conditions, or an emergency, as determined by the Director of Schools.⁸

24 **ELIGIBILITY AND PARTICIPATION REQUIREMENTS**

25 Students shall be eligible to utilize a virtual education program if participating in one of the above
26 educational opportunities. The following factors shall also be taken into consideration when
27 determining eligibility:

- 28 1. Attendance;
- 29
- 30 2. Grades;
- 31

1 3. Technology survey

2 **ATTENDANCE**

3 Student attendance in the virtual education program shall adhere to the general requirements of board
4 policy 6.200 and any relevant administrative procedures.

5 Methods of confirming student attendance shall include two or more of the following:

6 1. Students participating in a phone call with a teacher, with parent/guardian support as
7 appropriate for the age of the student;

8
9 2. Students participating in synchronous virtual instruction;

10
11 3. Students completing work in a learning management system;

12
13 4. Students submitting work via hard-copy or virtual formats; or

14

15 **REMOVAL FROM VIRTUAL EDUCATION PROGRAM**

16 A student may be removed from the virtual education program or denied future enrollment in a virtual
17 education program based on disciplinary issues, attendance issues, or poor academic performance.

18 Before a student is removed based on poor academic performance, the following interventions shall
19 occur:

20 1. Notification of parent/guardian;

21

22 2. One-on-one assessment conducted by the principal/designee regarding any learning needs and
23 academic performance.

Legal References

1. [TRR/MS 0520-01-03-.05\(2\)](#)
2. [TCA 49-1-104\(h\)](#); [State Board of Education Policy 3.206](#)
3. [TCA 49-16-101](#); [TRR/MS 0520-01-03-.05\(2\)\(a\)](#)
4. [TRR/MS 0520-01-02-.10](#); [TRR/MS 0520-01-09-.07](#)

Cross References

Emergency Closings 1.8011
Homebound Instruction 4.206
Credit Recovery 4.210
Alternative Education 6.319

5. [TRR/MS 0520-01-13-.01\(1\)\(c\)](#)
6. [TRR/MS 0520-01-02-.09; TCA 49-6-3402\(i\)](#)
7. [TCA 49-6-3004\(i\)](#)
8. [Public Acts of 2025, Chapter No. 484](#)

Morgan County Board of Education

Monitoring: Review: Annually, in November	Descriptor Term: Interscholastic Athletics	Descriptor Code: 4.301	Issued Date:
		Rescinds:	Issued:

1 *General*

2 No person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, be
3 treated differently from another person, or otherwise be discriminated against in any athletic program of
4 the school. Equal athletic opportunities shall be provided for members of both sexes.¹ Student athletes
5 shall only be allowed to participate in athletic activities or events that align with the student's sex
6 indicated on his/her original birth certificate.² The Director of Schools/designee shall require the
7 parent/guardian to provide the student's original birth certificate prior to participation in any
8 interscholastic athletics. If the original birth certificate is not available or does not indicate the student's
9 sex at the time of birth, the parent/guardian shall provide medical documentation showing evidence of
10 the student's sex at birth.

11 Interscholastic athletics shall be administered as a part of the regular school program and shall be the
12 principal's responsibility. Principals shall ensure that school regulations regarding participation in a sport
13 are reasonable. Athletic schedules shall be filed in each principal's office. The principal/designee shall
14 accompany an athletic team on trips. Transportation of teams to athletic games is approved by the Board,
15 provided the team's school reimburses the Board for mileage.

16 Bylaws of the Tennessee Secondary School Athletic Association shall regulate the operation and control
17 of athletics.³ The Director of Schools shall develop a code of conduct for all coaches to follow in order
18 to ensure the health and safety of athletes.⁴

19 **INSURANCE & PHYSICAL EXAMINATIONS**

20 In the event that the school's insurance provider does not extend coverage to an athlete, the athlete shall
21 provide proof of independently secured catastrophic coverage and liability coverage, with the school
22 district as a named insured, of not less than the limits set forth in state law.⁵ It shall be the responsibility
23 of the parent(s)/guardian(s) to provide health and hospitalization insurance for all students participating
24 in interscholastic athletics.

25 Prior to participation in interscholastic athletics, every student shall complete an annual physical
26 examination.⁶ The parent(s)/guardian(s) of each student shall be responsible for covering the cost of the
27 examination, and these records shall be on file in the principal's office.

28 **SCHEDULING CONFLICTS**

29 No principal or teacher shall dismiss his/her school or any group of students for the purpose of attending
30 the practice of any interscholastic sport during the school day without written permission from the
31 Board.⁷ This does not prevent regular physical training lessons in the daily school program.

1 Students shall not be required to attend a school athletic event, or event related to participation on a
2 school athletic team, if the event is on an official school holiday, observed day of worship, or religious
3 holiday. The student's parent/guardian shall notify the coach in writing three (3) full school days prior
4 to the event.⁸

5 **SEVERE WEATHER⁴**

6 Severe weather is any type of weather that could impede the safety of any athlete by compromising the
7 playing conditions of the interscholastic sport. Severe weather includes, but is not limited to, thunder,
8 lightning, and extreme temperatures. When severe weather is forecasted, suspension of play shall be
9 discussed with all players, coaches, and officials, if applicable.

10 All coaches who oversee or participate in outdoor training, practice, or competition shall annually
11 complete a heat illness prevention course approved by the Tennessee Department of Health as well as
12 receive training on activity modifications based on environmental conditions.

13 **PROHIBITION AGAINST HAZING**

14 Coaches, employees, and volunteers of the school district shall not encourage, permit, condone, or
15 tolerate hazing activities.⁹

16 **HOME SCHOOL STUDENT PARTICIPATION¹⁰**

17 Home school students shall be permitted to participate in accordance with TSSAA or TMSAA
18 guidelines. If a school is not a member with these organizations, home school students that are zoned
19 for the school shall be permitted to participate in interscholastic athletics to the same extent as other
20 students.

21 **VIRTUAL SCHOOL STUDENT PARTICIPATION¹¹**

22 Virtual school students shall be permitted to participate in accordance with TSSAA or TMSAA
23 guidelines. If a school is not a member with these organizations, virtual school students that are zoned
24 for the school shall be permitted to participate in interscholastic athletics to the same extent as other
25 students.

Legal References

1. [34 CFR § 106.41](#); [20 USCA § 1681 et seq.](#)
2. [TCA 49-6-310\(a\)](#)
3. [TRR/MS 0520-01-02-.08\(1\)](#)
4. [TCA 49-6-3601](#)
5. [TCA 29-20-403](#)
6. [20 USCA § 1232h\(c\)](#); [TRR/MS 0520-01-13-.01\(1\)\(a\)](#)
7. [TCA 49-6-1002\(a\)](#)
8. [TCA 49-6-1002\(c\)](#)
9. [TCA 49-2-120](#)
10. [TCA 49-6-3050\(e\)\(1\)\(B\)](#)
11. [Public Acts of 2025, Chapter No. 173](#)

Cross References

Special Use of School Vehicles 3.402
Student Insurance Program 3.601
Extracurricular Activities 4.300
Attendance 6.200

Morgan County Board of Education

Monitoring: Review: Annually, in November	Descriptor Term: <h2 style="text-align: center;">Library Materials</h2>	Descriptor Code: 4.403	Issued Date:
		Rescinds:	Issued:

1 *General*

2 The Principal and Librarian shall be responsible for library collection development. He/she shall post
 3 the list of library materials online. Library materials shall be reviewed to ensure the content aligns with
 4 state law. Prior to the purchase of new materials, librarians shall review the age and maturity level along
 5 with the reading level of the selected items for suitability. ¹ A list of new materials shall be reviewed by
 6 the Principal

7 The Director’s designee shall be responsible for periodically reviewing the district’s library collection
 8 in line with the standards established below. Any materials found to be out of alignment with the
 9 standards shall be removed, and this action shall be documented in writing and presented to the Director
 10 of Schools and the Board.

11 **STANDARDS²**

12 The library collection shall adhere to the following criteria:

- 13 1. Materials shall be suitable for and consistent with the educational mission of the school;
- 14
- 15 2. Materials shall be appropriate for the age and maturity levels of the students who may access
 16 them. The determining factor will be based on an assessment of any mature themes or content
 17 (i.e., violence, sexual content, vulgar language, substance abuse);
- 18
- 19 3. Materials shall contain literary, historical, scientific, and/or artistic value and merit;
- 20
- 21 4. The collection as a whole shall offer a variety of viewpoints; and
- 22
- 23 5. Materials shall not be removed on the sole grounds that the item is religious.

24 Any materials that meet the following criteria shall be removed and excluded from the district’s library
 25 collection:

- 26 1. Contains nudity, descriptions or depictions of sexual excitement, sexual conduct, excess
 27 violence, or sadomasochistic abuse as defined in state law³;
- 28
- 29 2. Are patently offensive as defined in state law; or
- 30
- 31 3. Appeal to the prurient interest as defined in state law.

1 The Board shall be notified when any library materials are challenged or removed pursuant to this policy.

2 **COMPLAINTS⁴**

3 If a complaint is made by an employee, student, or parent/guardian, the person receiving the complaint
4 shall:

- 5 1. Inform the complainant of the selection procedures and make no commitments.
- 6
- 7 2. Request the complainant to submit a Request for Reconsideration of Library Materials form.
- 8
- 9 3. Inform the principal (and other appropriate personnel).
- 10
- 11 4. Keep challenged materials available for use during the reconsideration process.

12 Upon receipt of the completed form, the principal may notify the Director of Schools. The principal
13 may request review of the challenged materials by an ad hoc materials review committee within thirty
14 (30) days. If the principal appoints a review committee, it should include certified library media
15 personnel, representatives from classroom teachers, and one or more parents.

16 After receiving the challenged materials, the following steps should occur:

- 17 1. Read, view, or listen to the contested material in its entirety;
- 18
- 19 2. Check general acceptance of the material by reading recognized and evaluative reviews;
- 20
- 21 3. Determine the extent to which the material is appropriate for the age and maturity levels of the
22 students who have access to the materials and whether the material is suitable for, and
23 consistent with, the educational mission of the school; and
- 24
- 25 4. Complete the appropriate Checklist for Reconsideration of Library Materials, judging the
26 material for its strength and value.

27 The principal shall present a recommendation to the Director of Schools. The Director of Schools shall
28 assess the findings along with the recommendation of the principal and present a recommendation to
29 the Board.

30 The Board shall evaluate the recommendations of the principal and the Director of Schools along with
31 the material to determine whether it is appropriate for the age and maturity levels of the students who
32 have access to the materials and whether the material is suitable for, and consistent with, the
33 educational mission of the school. The Board shall review the findings and affirm, overturn, or modify
34 the decision within sixty (60) days from which the feedback was received.

35 **REMOVAL OF LIBRARY MATERIALS**

- 1 If it is determined that the material is not appropriate for the age and maturity levels of the students
- 2 who have access to them or is not suitable for, and consistent with, the educational mission of the
- 3 school, the material shall be removed from the library collection.

Legal References

1. [*Board of Education, Island Trees Union Free School District No. 26 v. Pico*, 457 U.S. 853, 102 S. Ct. 2799 \(1982\); TCA 49-6-3803](#)
2. [TCA 49-6-3803\(a\),\(b\); Public Acts of 2025, Chapter No. 270](#)
3. [TCA 39-17-901](#)
4. [TCA 49-6-3803\(e\), \(f\)](#)

Cross References

Textbooks and Instructional Materials 4.400
School and System Websites 4.407
Controversial Materials 4.801

Morgan County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Compensation Guides & Contracts	Descriptor Code: 5.110	Issued Date:
		Rescinds:	Issued:

1 *General*

2 Certified personnel shall make a written contract at a fixed salary per month before entering upon their
3 duties.¹

4 The Director of Schools shall establish the salary rating of all personnel and shall recommend the salary
5 schedule to the Board for its approval.²

6 Contracts for certified personnel shall provide the following:³

7 1. A minimum of one hundred and eighty (180) working days;

8

9 2. A minimum of five (5) days for in-service education;

10

11 3. Ten (10) vacation days; and

12

13 4. Five (5) days as designated by the Board (teachers shall use one (1) day for parent-teacher
14 conferences).

15 The school calendar adopted by the Board each year shall become part of all certified personnel contracts.

16 Salaries and supplements may be paid from revenue derived from sources other than taxes, provided
17 the revenue is deposited with and salaries paid through the Board. This includes donations or
18 contributions from individual, civic, or other non-school related sources of funds from individual
19 school activity funds, such as gate receipts and concessions.^{1,4}

20 **ACCRUED LEAVE & BENEFICIARIES⁵**

21 A deceased teacher's estate or designated beneficiary shall be paid the value of any unused
22 accumulated leave. Unless a teacher designates differently, the beneficiary shall be the same as the
23 beneficiary designed for receipt of retirement benefits with the Tennessee Consolidated Retirement
24 System.

1. [TCA 49-2-203\(a\)\(1\); TCA 49-5-408](#)
2. [TCA 49-5-402](#)
3. [TCA 49-6-3004](#)
4. [TCA 49-6-2006\(a\)](#)
5. [Public Acts of 2025, Chapter No. 433](#)

School Calendar 1.800
Revenues 2.400
Payroll 2.802
Application and Employment 5.106

Morgan County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Employment of Retirees	Descriptor Code: 5.119	Issued Date: Click here to enter a date.
		Rescinds:	Issued:

1 *General*¹

2 The Director of Schools may hire a retired individual if certain conditions are met as provided for in
3 state law. Prior to commencement of reemployment, the Director of Schools shall provide the required
4 employment information to the Tennessee Consolidated Retirement System (TCRS). In order to be
5 eligible for employment after retirement, a TCRS member must comply with the following:

- 6 1. The retired member must have a bona fide separation of service which includes a separation of
7 at least sixty (60) calendar days and no previous agreement to return to work after retirement;
8 and
9
- 10 2. The retired member may not accrue additional retirement benefits as a result of the member's
11 reemployment and may not draw disability retirement benefits.

12 **EMPLOYMENT CONTRACTS FOR UP TO 120 DAYS**²

13 Retired members under TCRS may be employed for up to one hundred twenty (120) days per year
14 without loss of retirement benefits. Retired members may substitute teach for additional days.

15 To continue receiving TCRS benefits, the following conditions must be met in addition to the general
16 standards above:
17

- 18 1. During a twelve-month period, the retiree must not work more than one hundred twenty (120)
19 days; and
20
- 21 2. The retired member's compensation must not exceed 60% of the annual full-time salary
22 received in the year immediately prior to the member's last paid day of covered employment.
23 This amount shall be adjusted by five percent (5%) for each year after that date.

24 The retired member may work beyond one hundred twenty (120) days as a substitute teacher if the
25 payment does not exceed the rate of compensation for substitute teachers filling similar vacant
26 positions.

27

28

1 **HARD TO FILL POSITIONS³**

2 The Director of Schools may contract with retired members for hard to fill positions if the following
3 conditions are met in addition to the general standards above:
4

- 5 1. During the reemployment, the retirement benefit payable to the retiree must be reduced to
6 seventy percent (70%) of the retirement allowance the member would have otherwise been
7 entitled to receive; and
8
- 9 2. The retired member's reemployment must not exceed one (1) year, but the retired member may
10 be reemployed for additional one-year periods per state law.

11 The Director of Schools shall certify to TCRS that the employee is being rehired in a hard-to-fill
12 position. In order to qualify, one or more of the following conditions must be established:

- 13 1. It is difficult to recruit and retain qualified employees for the position;
14
- 15 2. The position requires specialized certification, credentials, or education;
16
- 17 3. The demand for the position exceeds the supply;
18
- 19 4. The position is in high demand in the marketplace;
20
- 21 5. The position is filled by key personnel;
22
- 23 6. The position requires specific skills and experience; or
24
- 25 7. The position has other unique recruitment or retention issues identified and documented by the
26 Director of Schools.

27 Once the retired member is hired, the district shall pay TCRS the greater of: (1) a payment equal to the
28 amount the employer would have contributed to the retirement system during the period of
29 reemployment; or (2) an amount equal to five percent (5%) of the retired member's earnable
30 compensation.

Legal References

1. [TCA 8-36-805](#); [TCA 8-36-809](#); [Public Acts of 2025, Chapter No. 159](#)
2. [TCA 8-36-805](#); [Public Acts of 2025, Chapter No. 159](#)
3. [TCA 8-36-809](#); [Public Acts of 2025, Chapter No. 159](#)

Cross References

Application and Employment 5.106
Substitute Teachers 5.701

Morgan County Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Discrimination / Harassment of Employees (Sexual, Racial, Ethnic, Religious)	Descriptor Code: 5.500	Issued Date:
		Rescinds:	Issued:

1 Employees shall be provided a work environment free from sexual, racial, ethnic, and religious
2 discrimination/harassment (including the definition of antisemitism found in policy 4.100). It shall be a
3 violation of this policy for any employee or any student to discriminate against or harass an employee
4 through disparaging conduct or communication that is sexual, racial, ethnic, or religious in nature.

5 Employee discrimination/harassment will not be tolerated.¹ Discrimination/harassment is defined as
6 conduct, advances, gestures, or words, either written or spoken, of a sexual, racial, ethnic, or religious
7 nature that:

- 8 1. Unreasonably interferes with the individual's work or performance;
- 9
- 10 2. Creates an intimidating, hostile, or offensive work environment;
- 11
- 12 3. Implies that submission to such conduct is made an explicit or implicit term of employment; or
- 13
- 14 4. Implies that submission to or rejection of such conduct will be used as a basis for an employment
15 decision affecting the harassed employee.

16 Alleged victims of sexual, racial, ethnic, and religious discrimination/harassment shall report these
17 incidents immediately.² This report shall be made to the immediate supervisor, except when the
18 immediate supervisor is the offending party. If the immediate supervisor is the offending party, the report
19 may be made to the Federal Rights Coordinator or the director. Allegations of discrimination/harassment
20 shall be fully investigated. An oral complaint may be submitted; however, such complaint shall be
21 reduced to writing to ensure a more complete investigation. The complaint shall include the following
22 information:

- 23 1. Identity of the alleged victim and person accused;
- 24
- 25 2. Location, date, time, and circumstances surrounding the alleged incident;
- 26
- 27 3. Description of what happened;
- 28
- 29 4. Identity of witnesses; and
- 30
- 31 5. Any other evidence available.

32 The privacy and anonymity of all parties and witnesses to complaints will be respected. However,
33 because an individual's need for confidentiality shall be balanced with obligations to cooperate with

- 1 police investigations or legal proceedings, to provide due process to the accused, to conduct a thorough
2 investigation, or to take necessary action to resolve a complaint, the identity of parties and witnesses
3 may be disclosed in appropriate circumstances to individuals with a need to know.
- 4 A substantiated charge against an employee shall result in disciplinary action, up to and including,
5 termination. A substantiated charge against a student may result in corrective or disciplinary action, up
6 to and including, suspension.
- 7 There will be no retaliation against any person who reports discrimination/harassment or participates in
8 an investigation. However, any employee who refuses to cooperate or gives false information during the
9 course of any investigation may be subject to disciplinary action. The willful filing of a false report will
10 itself be considered harassment and will be treated as such.
- 11 An employee disciplined for violation of this policy may appeal the decision by contacting the Federal
12 Rights Coordinator or the director.

Legal References

1. [29 CFR §1604.11](#); [TCA 5-23-104](#); [Public Acts of 2025, Chapter No. 293](#)
2. [20 USCA § 1681](#)

Cross References

Equal Opportunity Employment 5.104
Complaints and Grievances 5.501
Title IX & Sexual Harassment 6.3041

Morgan County Board of Education

Monitoring: Review: Annually, in March	Descriptor Term: Student Discrimination, Harassment, Bullying, Cyber-bullying, and Intimidation	Descriptor Code: 6.304	Issued Date:
		Rescinds:	Issued:

1 In order to maintain a safe, civil, and supportive environment in school for students to learn and achieve
2 high academic standards, acts of bullying, cyber-bullying, discrimination (including the definition of
3 antisemitism found in policy 4.100), harassment, intimidation, hazing, or any other victimization of
4 students, based on any actual or perceived traits or characteristics, are prohibited.¹

5 This policy shall be disseminated annually to all school staff, students, and parent(s)/guardian(s).² This
6 policy shall cover employees, employees' behaviors, students, and students' behaviors while on school
7 property, at any school-sponsored activity, on school-provided equipment or transportation, or at any
8 official school bus stop. If the act takes place off of school property or outside of a school-sponsored
9 activity, this policy is in effect if the conduct is directed specifically at a student and has the effect of
10 creating a hostile educational environment or otherwise creating a substantial disruption to the education
11 environment or learning process.

12 The principal/designee is responsible for educating and training respective staff and students as to the
13 definition and recognition of discrimination/harassment.³

14 The Director of Schools shall develop forms and procedures to ensure compliance with the
15 requirements of this policy and state law.

16 **DEFINITIONS⁴**

17 “Bullying/Intimidation/Harassment” is an act that substantially interferes with a student’s educational
18 benefits, opportunities, or performance, and the act has the effect of:

- 19 1. Physically harming a student or damaging a student’s property;
- 20
- 21 2. Knowingly placing a student in reasonable fear of physical harm to the student or damage to
22 the student’s property;
- 23
- 24 3. Causing emotional distress to a student; or
- 25
- 26 4. Creating a hostile educational environment.

27 Bullying, intimidation, or harassment may also be unwelcome conduct based on a protected class
28 (race, nationality, origin, color, sex, age, disability, religion) that is severe, pervasive, or persistent and
29 creates a hostile environment.

1 “Cyber-bullying” is a form of bullying undertaken through the use of electronic devices. Electronic
2 devices include, but are not limited to, telephones, cellular phones or other wireless telecommunication
3 devices, text messaging, emails, social networking sites, instant messaging, videos, web sites, or fake
4 profiles.

5 “Hazing” is an intentional or reckless act by a student or group of students that is directed against any
6 other student(s) that endangers the mental or physical health or safety of the student(s) or that induces
7 or coerces a student to endanger his/her mental or physical health or safety. Coaches and other employees
8 of the school district shall not encourage, permit, condone, or tolerate hazing activities.

9 Hazing does not include customary athletic events or similar contests or competitions and is limited to
10 those actions taken and situations created in connection with initiation into or affiliation with any
11 organization.⁵

12 **COMPLAINTS AND INVESTIGATIONS**

13 Any individual who has knowledge of behaviors that may constitute a violation of this policy shall
14 promptly report such information to the principal/designee.⁶

15 While reports may be made anonymously, an individual's need for confidentiality shall be balanced with
16 obligations to cooperate with police investigations or legal proceedings, to provide due process to the
17 accused, to conduct a thorough investigation, or to take necessary actions to resolve a complaint. The
18 identity of parties and witnesses may be disclosed in appropriate circumstances to individuals with a
19 need to know.

20 The principal/designee at each school shall be responsible for investigating and resolving complaints.
21 Once a report is received, the principal/designee shall initiate an investigation within forty-eight (48)
22 hours of receipt of the report. If an investigation is not initiated within forty-eight (48) hours, the
23 principal/designee shall provide the Director of Schools with appropriate documentation detailing the
24 reasons why the investigation was not initiated within the required timeframe.⁷ The principal/designee
25 shall immediately notify the parent(s)/guardian(s) when a student is involved in an act of discrimination,
26 harassment, intimidation, bullying, or cyber-bullying. The principal/designee shall provide information
27 on district counseling and support services. Students involved in an act of discrimination, harassment,
28 intimidation, bullying, or cyber-bullying shall be referred to the appropriate school counselor by the
29 principal/designee when deemed necessary.⁸

30 The principal/designee is responsible for determining whether an alleged act constitutes a violation of
31 this policy, and such act shall be held to violate this policy when it meets one of the following conditions:

- 32 1. It places the student in reasonable fear or harm for the student’s person or property;
33
- 34 2. It has a substantially detrimental effect on the student’s physical or mental health;
35
- 36 3. It has the effect of substantially interfering with the student’s academic performance; or
37
- 38 4. It has the effect of substantially interfering with the student’s ability to participate in or benefit
39 from the services, activities, or privileges provided by a school.

1 Upon the determination of a violation, the principal/designee shall conduct a prompt, thorough, and
2 complete investigation of each alleged incident. All investigations shall be completed and appropriate
3 intervention taken within twenty (20) calendar days from the receipt of the initial report.⁷ If the
4 investigation is not complete or intervention has not taken place within twenty (20) calendar days, the
5 principal/designee shall provide the Director of Schools with appropriate documentation detailing the
6 reasons why the investigation has not been completed or the appropriate intervention has not taken
7 place.⁷ Within the parameters of the federal Family Educational Rights and Privacy Act,⁹ a written report
8 on the investigation will be delivered to all involved parties and the Director of Schools.

9 **RESPONSE AND PREVENTION**¹⁰

10 The principal/designee shall consider the nature and circumstances of the incident, the age of the
11 individual, the degree of harm, previous incidences or patterns of behavior, or any other factors, as
12 appropriate, to properly respond to each situation.

13 A substantiated charge against an employee shall result in disciplinary action up to and including
14 termination. The employee may appeal this decision by contacting the Federal Rights Coordinator or the
15 director.

16 A substantiated charge against a student may result in corrective or disciplinary action up to and
17 including suspension. The student may appeal this decision in accordance with disciplinary policies and
18 procedures.

19 **REPORTS**

20 When a complaint is filed alleging a violation of this policy where there is physical harm or the threat of
21 physical harm to a student or a student's property, the principal/designee of each middle school, junior
22 high school, or high school shall report the findings and any disciplinary actions taken to the Director of
23 Schools and the Chair of the Board.¹¹

24 By July 1st of each year, the Director of Schools/designee shall prepare a report of all of the bullying
25 cases brought to the attention of school officials during the prior academic year. The report shall also
26 indicate how the cases were resolved and/or the reasons they are still pending. This report shall be
27 presented to the Board at its regular July meeting, and it shall be submitted to the State Department of
28 Education by August 1st.¹²

29 **RETALIATION AND FALSE ACCUSATIONS**

30 Retaliation against any person who reports or assists in any investigation of an act alleged in this policy
31 is prohibited. The consequences and appropriate remedial action for a person who engages in retaliation
32 shall be determined by the principal/designee after consideration of the nature, severity, and
33 circumstances of the act.¹³

34 False accusations accusing another person of having committed an act prohibited under this policy are
35 prohibited. The consequences and appropriate remedial action for a person found to have falsely
36 accused another may range from positive behavioral interventions up to and including expulsion.¹⁴

Legal References

1. [TCA 49-6-4503\(a\), \(b\)\(3\); 20 USCA §§ 1681 to 1686; Public Acts of 2025, Chapter No. 293](#)
2. [TCA 49-6-4503\(b\)\(11\)](#)
3. [TCA 49-6-4503\(b\)\(12\)](#)
4. [TCA 49-6-4503\(b\)\(2\), \(13\)](#)
5. [TCA 49-2-120](#)
6. [TCA 49-6-4503\(b\)\(5\)](#)
7. [TCA 49-6-4503\(b\)\(6\)](#)
8. [TCA 49-6-4503\(b\)\(14\)](#)
9. [20 USCA § 1232g](#)
10. [TCA 49-6-4503\(b\)\(4\), \(7\)-\(8\)](#)
11. [TCA 49-6-4503\(d\)\(3\)](#)
12. [TCA 49-6-4503\(c\)\(2\)\(B\)](#)
13. [TCA 49-6-4503\(b\)\(9\)](#)
14. [TCA 49-6-4503\(b\)\(10\)](#)

Cross References

Section 504 and ADA Grievance Procedures 1.802
Staff-Student Relations 5.610
Student Goals 6.100
Title IX & Sexual Harassment 6.3041
Code of Conduct 6.300
Student Concerns 6.305
Reporting Child Abuse 6.409
Emergency Contact Information 6.410
Student Suicide Prevention 6.415

MORGAN COUNTY BOARD OF EDUCATION
 Title III
 September 2, 2025
 BUDGET AMENDMENT
 #15

DEBIT			
142-47146-300	ENGLISH LANGUAGE ACQUISITION GRANTS		17,685.40
	TOTAL		17,685.40

CREDIT			
142-71100-429-300	INSTRUCTIONAL SUPPLIES		1,601.60
142-71100-429-300	INSTRUCTIONAL SUPPLIES		1,345.10
142-71100-429-300	INSTRUCTIONAL SUPPLIES		5,748.95
142-72130-348-300	POSTAL CHARGES		500.00
142-72210-399-300	OTHER CONTRACTED SERVICES		4,856.25
142-72210-499-300	OTHER SUPPLIES AND MATERIALS		500.00
142-72210-499-300	OTHER SUPPLIES AND MATERIALS		1,976.89
142-72210-499-300	OTHER SUPPLIES AND MATERIALS		1,156.61
	TOTAL		17,685.40

Explanation: Distribution of Consortium Funds

 Superintendent Date

 Chairman of the Board Date

MORGAN COUNTY BOARD OF EDUCATION
 Family Resource General Purpose
 August 31, 2015
 BUDGET AMENDMENT
 #1

DEBIT

141-73300-163	EDUCATIONAL ASSISTANTS	23,000.00
141-73300-201	SOCIAL SECURITY	1,500.00
141-73300-204	STATE RETIREMENT	1,500.00
141-73300-206	LIFE INSURANCE	50.00
141-73300-207	MEDICAL INSURANCE	2,500.00
141-73300-208	DENTAL INSURANCE	65.00
141-73300-212	EMPLOYER MEDICARE	500.00
141-73300-355	TRAVEL	6,000.00
141-73300-399	OTHER CONTRACTED SERVICES	1,000.00
141-73300-429	INSTRUCTIONAL SUPPLIES	5,435.00
141-73300-499	OTHER SUPPLIES AND MATERIALS	4,465.00
141-73300-599	OTHER CHARGES	3,985.00
	TOTAL	<u>50,000.00</u>

CREDIT

141-72130-189	OTHER SALARIES & WAGES	25,000.00
141-72130-201	SOCIAL SECURITY	1,500.00
141-72130-204	STATE RETIREMENT	1,500.00
141-72130-206	LIFE INSURANCE	50.00
141-72130-207	MEDICAL INSURANCE	1,000.00
141-72130-355	TRAVEL	7,000.00
141-72130-499	OTHER SUPPLIES AND MATERIALS	8,000.00
141-72130-599	OTHER CHARGES	5,950.00
	TOTAL	<u>50,000.00</u>

Explanation: State required budget to be moved FROM to Support Services/Other Student support

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 COORDINATED SCHOOL HEALTH
 August 31, 2015
 BUDGET AMENDMENT
 #2

DEBIT

141-72120-189-CSH	OTHER SALARIES & WAGES	68,000.00
141-72120-161-CSH	SECRETARY(S)	25,700.00
141-72120-429-CSH	INSTRUCTIONAL SUPPLIES	300.00
	TOTAL	94,000.00

CREDIT

141-72120-105-CSH	SUPERVISOR/DIRECTOR	68,000.00
141-72120-162-CSH	CLERICAL PERSONNEL	25,000.00
141-72120-499-CSH	OTHER SUPPLIES AND MATERIALS	1,000.00
	TOTAL	94,000.00

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE SPECIAL EDUCATION
 August 27, 2015
 BUDGET AMENDMENT
 #3

DEBIT

141-46990	OTHER STATE REVENUES		17,619.97
		TOTAL	17,619.97

CREDIT

141-71200-116	TEACHERS		10,900.00
141-71200-201	SOCIAL SECURITY		680.00
141-71200-212	EMPLOYER MEDICARE		160.00
141-71200-204	STATE RETIREMENT		985.00
141-71200-163	EDUCATIONAL ASSISTANTS		4,894.97
		TOTAL	17,619.97

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PART B
 September 2, 2015
 BUDGET AMENDMENT
 #4

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	108,127.71
	TOTAL	108,127.71

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	50,000.00
142-71200-201-901	SOCIAL SECURITY	3,100.00
142-71200-204-901	STATE RETIREMENT	3,850.00
142-71200-212-901	EMPLOYER MEDICARE	725.00
142-71200-399-901	OTHER CONTRACTED SERVICES	25,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	25,452.71
	TOTAL	108,127.71

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PRE-SCHOOL
 September 2, 2015
 BUDGET AMENDMENT
 #5

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	12,722.49
142-72220-399-911	OTHER CONTRACTED SERVICES	6,463.51
	TOTAL	19,186.00

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	8,344.00
142-71200-201-911	SOCIAL SECURITY	530.00
142-71200-212-911	EMPLOYER MEDICARE	125.00
142-72220-189-911	OTHER SALARIES & WAGES	8,600.00
142-72220-201-911	SOCIAL SECURITY	534.00
142-72220-204-911	STATE RETIREMENT	778.00
142-72220-210-911	UNEMPLOYMENT COMPENSATION	150.00
142-72220-212-911	EMPLOYER MEDICARE	125.00
	TOTAL	19,186.00

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #6

DEBIT

141-72620-499	OTHER SUPPLIES AND MATERIALS	7,000.00
141-72620-717	MAINTENANCE EQUIPMENT	2,342.00
	TOTAL	9,342.00

CREDIT

141-72620-105	SUPERVISOR/DIRECTOR	8,000.00
141-72620-201	SOCIAL SECURITY	500.00
141-72620-204	STATE RETIREMENT	722.00
141-72620-212	EMPLOYER MEDICARE	120.00
	TOTAL	9,342.00

Explanation: To cover the cost of a raise for the Supervisor of Maintenance.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #7

DEBIT

141-72710-425	GASOLINE		9,342.00
		TOTAL	9,342.00

CREDIT

141-72710-105	SUPERVISOR/DIRECTOR		8,000.00
141-72710-201	SOCIAL SECURITY		500.00
141-72710-204	STATE RETIREMENT		722.00
141-72710-212	EMPLOYER MEDICARE		120.00
		TOTAL	9,342.00

Explanation: To over the cost of a raise for the Supervisor of Transportation.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	316,570.00
	TOTAL	<u>316,570.00</u>

CREDIT

142-71100-116-962	TEACHERS	140,500.00
142-71100-188-962	BONUS PAYMENTS	68,250.00
142-71100-195-962	CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-198-962	NON-CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-201-962	SOCIAL SECURITY	13,082.00
142-71100-204-962	STATE RETIREMENT	19,075.00
142-71100-206-962	LIFE INSURANCE	70.00
142-71100-207-962	MEDICAL INSURANCE	21,564.00
142-71100-208-962	DENTAL INSURANCE	468.00
142-71100-210-962	UNEMPLOYMENT COMPENSATION	900.00
142-71100-212-962	EMPLOYER MEDICARE	2,499.00
142-72210-355-962	TRAVEL	21,960.00
142-72210-399-962	OTHER CONTRACTED SERVICES	9,750.00
142-72210-599-962	OTHER CHARGES	8,000.00
142-72410-188-962	BONUS PAYMENTS	7,000.00
142-72410-201-962	SOCIAL SECURITY	435.00
142-72410-204-962	STATE RETIREMENT	665.00
142-72410-212-962	EMPLOYER MEDICARE	102.00
	TOTAL	<u>316,570.00</u>

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE I FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #9

DEBIT

142-47141-101	ESEA TITLE I	83,431.67
142-72210-189-101-0650	OTHER SALARIES & WAGES	32,523.00
142-72210-201-101-0650	SOCIAL SECURITY	2,015.54
142-72210-206-101-0650	LIFE INSURANCE	25.00
142-72210-207-101-0650	MEDICAL INSURANCE	9,391.45
142-72210-212-101-0650	EMPLOYER MEDICARE	817.00
	TOTAL	<u>128,203.66</u>

CREDIT

142-71100-116-101-0650	TEACHERS	8,200.00
142-71100-201-101-0650	SOCIAL SECURITY	610.00
142-71100-204-101-0650	STATE RETIREMENT	842.00
142-71100-212-101-0650	EMPLOYER MEDICARE	221.00
142-71100-399-101-0650	OTHER CONTRACTED SERVICES	30,000.00
142-71100-722-101-0650	REGULAR INSTRUCTION EQUIPMENT	70,182.66
142-72210-399-101-0650	OTHER CONTRACTED SERVICES	17,400.00
142-72210-208-101-0650	DENTAL INSURANCE	748.00
	TOTAL	<u>128,203.66</u>

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE II FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #10

DEBIT

142-47189-201	TITLE II	38,375.16
142-72210-189-201	OTHER SALARIES & WAGES	10,841.00
142-72210-201-201	SOCIAL SECURITY	263.00
142-72210-207-201	MEDICAL INSURANCE	3,125.00
142-72210-208-201	DENTAL INSURANCE	62.00
142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT	15,718.72
	TOTAL	68,384.88

CREDIT

142-72210-195-201	CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-198-201	NON-CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-204-201	STATE RETIREMENT	1,173.00
142-72210-206-201	LIFE INSURANCE	9.00
142-72210-212-201	EMPLOYER MEDICARE	15.00
142-72210-355-201	TRAVEL	50,187.88
142-72210-399-201	OTHER CONTRACTED SERVICES	15,000.00
	TOTAL	68,384.88

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SAVE THE CHILDREN PROGRAM
 September 23, 2015
 BUDGET AMENDMENT
 #11

DEBIT

141-44990-SCJH	OTHER LOCAL REVENUES		3,120.00
		TOTAL	3,120.00

CREDIT

141-73400-116-SCJH	TEACHERS		2,643.00
141-73400-201-SCJH	SOCIAL SECURITY		200.00
141-73400-204-SCJH	STATE RETIREMENT		232.00
141-73400-212-SCJH	EMPLOYER MEDICARE		45.00
		TOTAL	3,120.00

Explanation: Save the Children has started a new after school counseling program (Journey of Hope).

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 CONSOLIDATED ADMINISTRATION FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #142

DEBIT

142-47141-011	ESEA TITLE I		6,820.00
		TOTAL	6,820.00

CREDIT

142-72210-105-011-0650	SUPERVISOR/DIRECTOR		3,145.00
142-72210-201-011-0650	SOCIAL SECURITY		200.00
142-72210-204-011-0650	STATE RETIREMENT		275.00
142-72210-212-011-0650	EMPLOYER MEDICARE		50.00
142-72210-307-011-0650	COMMUNICATION		150.00
142-72210-790-011-0650	OTHER EQUIPMENT		3,000.00
		TOTAL	6,820.00

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
TITLE VI FEDERAL FUNDS
September 29, 2015
BUDGET AMENDMENT
#13

DEBIT

142-47148-601	RURAL EDUCATION		<u>5,751.67</u>
		TOTAL	5,751.67

CREDIT

142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		<u>5,751.67</u>
		TOTAL	5,751.67

Explanation: To show new revenue and allocated funds for expenditure.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION

ISM

October 14, 2025

BUDGET AMENDMENT

#16

DEBIT

141-46790	OTHER VOCATIONAL		<u>1,627,177.24</u>
		TOTAL	1,627,177.24

CREDIT

141-71300-116-ISM	TEACHERS		230,000.00
141-71300-163-ISM	EDUCATIONAL ASSISTANTS		198,000.00
141-71300-201-ISM	SOCIAL SECURITY		31,960.00
141-71300-204-ISM	STATE RETIREMENT		29,000.00
141-71300-206-ISM	LIFE INSURANCE		476.94
141-71300-207-ISM	MEDICAL INSURANCE		148,037.50
141-71300-208-ISM	DENTAL INSURANCE		1,614.30
141-71300-212-ISM	EMPLOYER MEDICARE		6,960.00
141-71300-429-ISM	INSTRUCTIONAL SUPPLIES		152,094.00
141-71300-471-ISM	SOFTWARE		34,100.00
141-71300-455-ISM	WOOD PRODUCTS		199,204.26
141-71300-730-ISM	VOCATIONAL INSTRUCTION EQUIPMENT		302,210.64
141-72130-123-ISM	GUIDANCE PERSONNEL		152,090.00
141-72130-201-ISM	SOCIAL SECURITY		12,500.00
141-72130-204-ISM	STATE RETIREMENT		12,500.00
141-72130-206-ISM	LIFE INSURANCE		150.00
141-72130-207-ISM	MEDICAL INSURANCE		25,000.00
141-72130-208-ISM	DENTAL INSURANCE		1,000.00
141-72130-212-ISM	EMPLOYER MEDICARE		3,000.00
141-72130-355-ISM	TRAVEL		2,000.00
141-72230-399-ISM	OTHER CONTRACTED SERVICES		40,000.00
141-72250-790-ISM	OTHER EQUIPMENT		3,000.00
141-72710-146-ISM	BUS DRIVERS		2,000.00
141-72710-201-ISM	SOCIAL SECURITY		125.00
141-72710-204-ISM	STATE RETIREMENT		125.60
141-72710-212-ISM	EMPLOYER MEDICARE		29.00
141-72710-729-ISM	TRANSPORTATION EQUIPMENT		<u>40,000.00</u>
		TOTAL	<u>1,627,177.24</u>

Explanation: FY 26 Budget

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 Family Resource General Purpose
 August 31, 2015
 BUDGET AMENDMENT
 #1

DEBIT

141-73300-163	EDUCATIONAL ASSISTANTS	23,000.00
141-73300-201	SOCIAL SECURITY	1,500.00
141-73300-204	STATE RETIREMENT	1,500.00
141-73300-206	LIFE INSURANCE	50.00
141-73300-207	MEDICAL INSURANCE	2,500.00
141-73300-208	DENTAL INSURANCE	65.00
141-73300-212	EMPLOYER MEDICARE	500.00
141-73300-355	TRAVEL	6,000.00
141-73300-399	OTHER CONTRACTED SERVICES	1,000.00
141-73300-429	INSTRUCTIONAL SUPPLIES	5,435.00
141-73300-499	OTHER SUPPLIES AND MATERIALS	4,465.00
141-73300-599	OTHER CHARGES	3,985.00
	TOTAL	50,000.00

CREDIT

141-72130-189	OTHER SALARIES & WAGES	25,000.00
141-72130-201	SOCIAL SECURITY	1,500.00
141-72130-204	STATE RETIREMENT	1,500.00
141-72130-206	LIFE INSURANCE	50.00
141-72130-207	MEDICAL INSURANCE	1,000.00
141-72130-355	TRAVEL	7,000.00
141-72130-499	OTHER SUPPLIES AND MATERIALS	8,000.00
141-72130-599	OTHER CHARGES	5,950.00
	TOTAL	50,000.00

Explanation: State required budget to be moved FROM to Support Services/Other Student support

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 COORDINATED SCHOOL HEALTH
 August 31, 2015
 BUDGET AMENDMENT
 #2

DEBIT

141-72120-189-CSH	OTHER SALARIES & WAGES	68,000.00
141-72120-161-CSH	SECRETARY(S)	25,700.00
141-72120-429-CSH	INSTRUCTIONAL SUPPLIES	300.00
	TOTAL	94,000.00

CREDIT

141-72120-105-CSH	SUPERVISOR/DIRECTOR	68,000.00
141-72120-162-CSH	CLERICAL PERSONNEL	25,000.00
141-72120-499-CSH	OTHER SUPPLIES AND MATERIALS	1,000.00
	TOTAL	94,000.00

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE SPECIAL EDUCATION
 August 27, 2015
 BUDGET AMENDMENT
 #3

DEBIT

141-46990	OTHER STATE REVENUES		17,619.97
		TOTAL	17,619.97

CREDIT

141-71200-116	TEACHERS		10,900.00
141-71200-201	SOCIAL SECURITY		680.00
141-71200-212	EMPLOYER MEDICARE		160.00
141-71200-204	STATE RETIREMENT		985.00
141-71200-163	EDUCATIONAL ASSISTANTS		4,894.97
		TOTAL	17,619.97

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PART B
 September 2, 2015
 BUDGET AMENDMENT
 #4

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	108,127.71
	TOTAL	108,127.71

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	50,000.00
142-71200-201-901	SOCIAL SECURITY	3,100.00
142-71200-204-901	STATE RETIREMENT	3,850.00
142-71200-212-901	EMPLOYER MEDICARE	725.00
142-71200-399-901	OTHER CONTRACTED SERVICES	25,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	25,452.71
	TOTAL	108,127.71

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PRE-SCHOOL
 September 2, 2015
 BUDGET AMENDMENT
 #5

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	12,722.49
142-72220-399-911	OTHER CONTRACTED SERVICES	6,463.51
	TOTAL	19,186.00

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	8,344.00
142-71200-201-911	SOCIAL SECURITY	530.00
142-71200-212-911	EMPLOYER MEDICARE	125.00
142-72220-189-911	OTHER SALARIES & WAGES	8,600.00
142-72220-201-911	SOCIAL SECURITY	534.00
142-72220-204-911	STATE RETIREMENT	778.00
142-72220-210-911	UNEMPLOYMENT COMPENSATION	150.00
142-72220-212-911	EMPLOYER MEDICARE	125.00
	TOTAL	19,186.00

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #6

DEBIT

141-72620-499	OTHER SUPPLIES AND MATERIALS	7,000.00
141-72620-717	MAINTENANCE EQUIPMENT	2,342.00
	TOTAL	9,342.00

CREDIT

141-72620-105	SUPERVISOR/DIRECTOR	8,000.00
141-72620-201	SOCIAL SECURITY	500.00
141-72620-204	STATE RETIREMENT	722.00
141-72620-212	EMPLOYER MEDICARE	120.00
	TOTAL	9,342.00

Explanation: To cover the cost of a raise for the Supervisor of Maintenance.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #7

DEBIT

141-72710-425	GASOLINE		9,342.00
		TOTAL	9,342.00

CREDIT

141-72710-105	SUPERVISOR/DIRECTOR		8,000.00
141-72710-201	SOCIAL SECURITY		500.00
141-72710-204	STATE RETIREMENT		722.00
141-72710-212	EMPLOYER MEDICARE		120.00
		TOTAL	9,342.00

Explanation: To over the cost of a raise for the Supervisor of Transportation.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	316,570.00
	TOTAL	<u>316,570.00</u>

CREDIT

142-71100-116-962	TEACHERS	140,500.00
142-71100-188-962	BONUS PAYMENTS	68,250.00
142-71100-195-962	CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-198-962	NON-CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-201-962	SOCIAL SECURITY	13,082.00
142-71100-204-962	STATE RETIREMENT	19,075.00
142-71100-206-962	LIFE INSURANCE	70.00
142-71100-207-962	MEDICAL INSURANCE	21,564.00
142-71100-208-962	DENTAL INSURANCE	468.00
142-71100-210-962	UNEMPLOYMENT COMPENSATION	900.00
142-71100-212-962	EMPLOYER MEDICARE	2,499.00
142-72210-355-962	TRAVEL	21,960.00
142-72210-399-962	OTHER CONTRACTED SERVICES	9,750.00
142-72210-599-962	OTHER CHARGES	8,000.00
142-72410-188-962	BONUS PAYMENTS	7,000.00
142-72410-201-962	SOCIAL SECURITY	435.00
142-72410-204-962	STATE RETIREMENT	665.00
142-72410-212-962	EMPLOYER MEDICARE	102.00
	TOTAL	<u>316,570.00</u>

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE I FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #9

DEBIT

142-47141-101	ESEA TITLE I	83,431.67
142-72210-189-101-0650	OTHER SALARIES & WAGES	32,523.00
142-72210-201-101-0650	SOCIAL SECURITY	2,015.54
142-72210-206-101-0650	LIFE INSURANCE	25.00
142-72210-207-101-0650	MEDICAL INSURANCE	9,391.45
142-72210-212-101-0650	EMPLOYER MEDICARE	817.00
	TOTAL	128,203.66

CREDIT

142-71100-116-101-0650	TEACHERS	8,200.00
142-71100-201-101-0650	SOCIAL SECURITY	610.00
142-71100-204-101-0650	STATE RETIREMENT	842.00
142-71100-212-101-0650	EMPLOYER MEDICARE	221.00
142-71100-399-101-0650	OTHER CONTRACTED SERVICES	30,000.00
142-71100-722-101-0650	REGULAR INSTRUCTION EQUIPMENT	70,182.66
142-72210-399-101-0650	OTHER CONTRACTED SERVICES	17,400.00
142-72210-208-101-0650	DENTAL INSURANCE	748.00
	TOTAL	128,203.66

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE II FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #10

DEBIT

142-47189-201	TITLE II	38,375.16
142-72210-189-201	OTHER SALARIES & WAGES	10,841.00
142-72210-201-201	SOCIAL SECURITY	263.00
142-72210-207-201	MEDICAL INSURANCE	3,125.00
142-72210-208-201	DENTAL INSURANCE	62.00
142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT	15,718.72
	TOTAL	68,384.88

CREDIT

142-72210-195-201	CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-198-201	NON-CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-204-201	STATE RETIREMENT	1,173.00
142-72210-206-201	LIFE INSURANCE	9.00
142-72210-212-201	EMPLOYER MEDICARE	15.00
142-72210-355-201	TRAVEL	50,187.88
142-72210-399-201	OTHER CONTRACTED SERVICES	15,000.00
	TOTAL	68,384.88

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SAVE THE CHILDREN PROGRAM
 September 23, 2015
 BUDGET AMENDMENT
 #11

DEBIT

141-44990-SCJH	OTHER LOCAL REVENUES		3,120.00
		TOTAL	3,120.00

CREDIT

141-73400-116-SCJH	TEACHERS		2,643.00
141-73400-201-SCJH	SOCIAL SECURITY		200.00
141-73400-204-SCJH	STATE RETIREMENT		232.00
141-73400-212-SCJH	EMPLOYER MEDICARE		45.00
		TOTAL	3,120.00

Explanation: Save the Children has started a new after school counseling program (Journey of Hope).

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 CONSOLIDATED ADMINISTRATION FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #142

DEBIT

142-47141-011	ESEA TITLE I		6,820.00
		TOTAL	6,820.00

CREDIT

142-72210-105-011-0650	SUPERVISOR/DIRECTOR		3,145.00
142-72210-201-011-0650	SOCIAL SECURITY		200.00
142-72210-204-011-0650	STATE RETIREMENT		275.00
142-72210-212-011-0650	EMPLOYER MEDICARE		50.00
142-72210-307-011-0650	COMMUNICATION		150.00
142-72210-790-011-0650	OTHER EQUIPMENT		3,000.00
		TOTAL	6,820.00

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
TITLE VI FEDERAL FUNDS
September 29, 2015
BUDGET AMENDMENT
#13

DEBIT

142-47148-601	RURAL EDUCATION		<u>5,751.67</u>
		TOTAL	5,751.67

CREDIT

142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		<u>5,751.67</u>
		TOTAL	5,751.67

Explanation: To show new revenue and allocated funds for expenditure.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 ISM
 October 14, 2025
 BUDGET AMENDMENT
 #17

DEBIT			
141-46790	OTHER VOCATIONAL		<u>1,792,000.00</u>
		TOTAL	<u>1,792,000.00</u>

CREDIT			
141-76100-304-ISM	ARCHITECTS		35,000.00
141-76100-706-IM	BUILDING CONSTRUCTION		<u>1,757,000.00</u>
		TOTAL	<u>1,792,000.00</u>

Explanation: FY 26 Budget

 Superintendent Date

 Chairman of the Board Date

MORGAN COUNTY BOARD OF EDUCATION
 Family Resource General Purpose
 August 31, 2015
 BUDGET AMENDMENT
 #1

DEBIT

141-73300-163	EDUCATIONAL ASSISTANTS	23,000.00
141-73300-201	SOCIAL SECURITY	1,500.00
141-73300-204	STATE RETIREMENT	1,500.00
141-73300-206	LIFE INSURANCE	50.00
141-73300-207	MEDICAL INSURANCE	2,500.00
141-73300-208	DENTAL INSURANCE	65.00
141-73300-212	EMPLOYER MEDICARE	500.00
141-73300-355	TRAVEL	6,000.00
141-73300-399	OTHER CONTRACTED SERVICES	1,000.00
141-73300-429	INSTRUCTIONAL SUPPLIES	5,435.00
141-73300-499	OTHER SUPPLIES AND MATERIALS	4,465.00
141-73300-599	OTHER CHARGES	3,985.00
	TOTAL	50,000.00

CREDIT

141-72130-189	OTHER SALARIES & WAGES	25,000.00
141-72130-201	SOCIAL SECURITY	1,500.00
141-72130-204	STATE RETIREMENT	1,500.00
141-72130-206	LIFE INSURANCE	50.00
141-72130-207	MEDICAL INSURANCE	1,000.00
141-72130-355	TRAVEL	7,000.00
141-72130-499	OTHER SUPPLIES AND MATERIALS	8,000.00
141-72130-599	OTHER CHARGES	5,950.00
	TOTAL	50,000.00

Explanation: State required budget to be moved FROM to Support Services/Other Student support

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 COORDINATED SCHOOL HEALTH
 August 31, 2015
 BUDGET AMENDMENT
 #2

DEBIT

141-72120-189-CSH	OTHER SALARIES & WAGES	68,000.00
141-72120-161-CSH	SECRETARY(S)	25,700.00
141-72120-429-CSH	INSTRUCTIONAL SUPPLIES	300.00
	TOTAL	94,000.00

CREDIT

141-72120-105-CSH	SUPERVISOR/DIRECTOR	68,000.00
141-72120-162-CSH	CLERICAL PERSONNEL	25,000.00
141-72120-499-CSH	OTHER SUPPLIES AND MATERIALS	1,000.00
	TOTAL	94,000.00

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE SPECIAL EDUCATION
 August 27, 2015
 BUDGET AMENDMENT
 #3

DEBIT

141-46990	OTHER STATE REVENUES		17,619.97
		TOTAL	17,619.97

CREDIT

141-71200-116	TEACHERS		10,900.00
141-71200-201	SOCIAL SECURITY		680.00
141-71200-212	EMPLOYER MEDICARE		160.00
141-71200-204	STATE RETIREMENT		985.00
141-71200-163	EDUCATIONAL ASSISTANTS		4,894.97
		TOTAL	17,619.97

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PART B
 September 2, 2015
 BUDGET AMENDMENT
 #4

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	108,127.71
	TOTAL	108,127.71

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	50,000.00
142-71200-201-901	SOCIAL SECURITY	3,100.00
142-71200-204-901	STATE RETIREMENT	3,850.00
142-71200-212-901	EMPLOYER MEDICARE	725.00
142-71200-399-901	OTHER CONTRACTED SERVICES	25,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	25,452.71
	TOTAL	108,127.71

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PRE-SCHOOL
 September 2, 2015
 BUDGET AMENDMENT
 #5

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	12,722.49
142-72220-399-911	OTHER CONTRACTED SERVICES	6,463.51
	TOTAL	19,186.00

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	8,344.00
142-71200-201-911	SOCIAL SECURITY	530.00
142-71200-212-911	EMPLOYER MEDICARE	125.00
142-72220-189-911	OTHER SALARIES & WAGES	8,600.00
142-72220-201-911	SOCIAL SECURITY	534.00
142-72220-204-911	STATE RETIREMENT	778.00
142-72220-210-911	UNEMPLOYMENT COMPENSATION	150.00
142-72220-212-911	EMPLOYER MEDICARE	125.00
	TOTAL	19,186.00

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #6

DEBIT

141-72620-499	OTHER SUPPLIES AND MATERIALS	7,000.00
141-72620-717	MAINTENANCE EQUIPMENT	2,342.00
	TOTAL	9,342.00

CREDIT

141-72620-105	SUPERVISOR/DIRECTOR	8,000.00
141-72620-201	SOCIAL SECURITY	500.00
141-72620-204	STATE RETIREMENT	722.00
141-72620-212	EMPLOYER MEDICARE	120.00
	TOTAL	9,342.00

Explanation: To cover the cost of a raise for the Supervisor of Maintenance.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #7

DEBIT

141-72710-425	GASOLINE		9,342.00
		TOTAL	9,342.00

CREDIT

141-72710-105	SUPERVISOR/DIRECTOR		8,000.00
141-72710-201	SOCIAL SECURITY		500.00
141-72710-204	STATE RETIREMENT		722.00
141-72710-212	EMPLOYER MEDICARE		120.00
		TOTAL	9,342.00

Explanation: To over the cost of a raise for the Supervisor of Transportation.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	316,570.00
	TOTAL	<u>316,570.00</u>

CREDIT

142-71100-116-962	TEACHERS	140,500.00
142-71100-188-962	BONUS PAYMENTS	68,250.00
142-71100-195-962	CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-198-962	NON-CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-201-962	SOCIAL SECURITY	13,082.00
142-71100-204-962	STATE RETIREMENT	19,075.00
142-71100-206-962	LIFE INSURANCE	70.00
142-71100-207-962	MEDICAL INSURANCE	21,564.00
142-71100-208-962	DENTAL INSURANCE	468.00
142-71100-210-962	UNEMPLOYMENT COMPENSATION	900.00
142-71100-212-962	EMPLOYER MEDICARE	2,499.00
142-72210-355-962	TRAVEL	21,960.00
142-72210-399-962	OTHER CONTRACTED SERVICES	9,750.00
142-72210-599-962	OTHER CHARGES	8,000.00
142-72410-188-962	BONUS PAYMENTS	7,000.00
142-72410-201-962	SOCIAL SECURITY	435.00
142-72410-204-962	STATE RETIREMENT	665.00
142-72410-212-962	EMPLOYER MEDICARE	102.00
	TOTAL	<u>316,570.00</u>

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE I FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #9

DEBIT

142-47141-101	ESEA TITLE I	83,431.67
142-72210-189-101-0650	OTHER SALARIES & WAGES	32,523.00
142-72210-201-101-0650	SOCIAL SECURITY	2,015.54
142-72210-206-101-0650	LIFE INSURANCE	25.00
142-72210-207-101-0650	MEDICAL INSURANCE	9,391.45
142-72210-212-101-0650	EMPLOYER MEDICARE	817.00
	TOTAL	128,203.66

CREDIT

142-71100-116-101-0650	TEACHERS	8,200.00
142-71100-201-101-0650	SOCIAL SECURITY	610.00
142-71100-204-101-0650	STATE RETIREMENT	842.00
142-71100-212-101-0650	EMPLOYER MEDICARE	221.00
142-71100-399-101-0650	OTHER CONTRACTED SERVICES	30,000.00
142-71100-722-101-0650	REGULAR INSTRUCTION EQUIPMENT	70,182.66
142-72210-399-101-0650	OTHER CONTRACTED SERVICES	17,400.00
142-72210-208-101-0650	DENTAL INSURANCE	748.00
	TOTAL	128,203.66

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE II FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #10

DEBIT

142-47189-201	TITLE II	38,375.16
142-72210-189-201	OTHER SALARIES & WAGES	10,841.00
142-72210-201-201	SOCIAL SECURITY	263.00
142-72210-207-201	MEDICAL INSURANCE	3,125.00
142-72210-208-201	DENTAL INSURANCE	62.00
142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT	15,718.72
	TOTAL	68,384.88

CREDIT

142-72210-195-201	CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-198-201	NON-CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-204-201	STATE RETIREMENT	1,173.00
142-72210-206-201	LIFE INSURANCE	9.00
142-72210-212-201	EMPLOYER MEDICARE	15.00
142-72210-355-201	TRAVEL	50,187.88
142-72210-399-201	OTHER CONTRACTED SERVICES	15,000.00
	TOTAL	68,384.88

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SAVE THE CHILDREN PROGRAM
 September 23, 2015
 BUDGET AMENDMENT
 #11

DEBIT

141-44990-SCJH	OTHER LOCAL REVENUES		3,120.00
		TOTAL	3,120.00

CREDIT

141-73400-116-SCJH	TEACHERS		2,643.00
141-73400-201-SCJH	SOCIAL SECURITY		200.00
141-73400-204-SCJH	STATE RETIREMENT		232.00
141-73400-212-SCJH	EMPLOYER MEDICARE		45.00
		TOTAL	3,120.00

Explanation: Save the Children has started a new after school counseling program (Journey of Hope).

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 CONSOLIDATED ADMINISTRATION FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #142

DEBIT

142-47141-011	ESEA TITLE I		6,820.00
		TOTAL	6,820.00

CREDIT

142-72210-105-011-0650	SUPERVISOR/DIRECTOR		3,145.00
142-72210-201-011-0650	SOCIAL SECURITY		200.00
142-72210-204-011-0650	STATE RETIREMENT		275.00
142-72210-212-011-0650	EMPLOYER MEDICARE		50.00
142-72210-307-011-0650	COMMUNICATION		150.00
142-72210-790-011-0650	OTHER EQUIPMENT		3,000.00
		TOTAL	6,820.00

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE VI FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #13

DEBIT

142-47148-601	RURAL EDUCATION		5,751.67
		TOTAL	5,751.67

CREDIT

142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		5,751.67
		TOTAL	5,751.67

Explanation: To show new revenue and allocated funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
Math Professional Development Donation
October 14, 2025
BUDGET AMENDMENT
#18

DEBIT			
141-44570	CONTRIBUTIONS & GIFTS		<u>37,700.00</u>
		TOTAL	37,700.00

CREDIT			
141-71100-399-MATH	OTHER CONTRACTED SERVICES		<u>37,700.00</u>
		TOTAL	37,700.00

Explanation: New Monies for Math PD

Superintendent Date

Chairman of the Board Date

MORGAN COUNTY BOARD OF EDUCATION
 Family Resource General Purpose
 August 31, 2015
 BUDGET AMENDMENT
 #1

DEBIT

141-73300-163	EDUCATIONAL ASSISTANTS	23,000.00
141-73300-201	SOCIAL SECURITY	1,500.00
141-73300-204	STATE RETIREMENT	1,500.00
141-73300-206	LIFE INSURANCE	50.00
141-73300-207	MEDICAL INSURANCE	2,500.00
141-73300-208	DENTAL INSURANCE	65.00
141-73300-212	EMPLOYER MEDICARE	500.00
141-73300-355	TRAVEL	6,000.00
141-73300-399	OTHER CONTRACTED SERVICES	1,000.00
141-73300-429	INSTRUCTIONAL SUPPLIES	5,435.00
141-73300-499	OTHER SUPPLIES AND MATERIALS	4,465.00
141-73300-599	OTHER CHARGES	3,985.00
	TOTAL	50,000.00

CREDIT

141-72130-189	OTHER SALARIES & WAGES	25,000.00
141-72130-201	SOCIAL SECURITY	1,500.00
141-72130-204	STATE RETIREMENT	1,500.00
141-72130-206	LIFE INSURANCE	50.00
141-72130-207	MEDICAL INSURANCE	1,000.00
141-72130-355	TRAVEL	7,000.00
141-72130-499	OTHER SUPPLIES AND MATERIALS	8,000.00
141-72130-599	OTHER CHARGES	5,950.00
	TOTAL	50,000.00

Explanation: State required budget to be moved FROM to Support Services/Other Student support

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 COORDINATED SCHOOL HEALTH
 August 31, 2015
 BUDGET AMENDMENT
 #2

DEBIT

141-72120-189-CSH	OTHER SALARIES & WAGES	68,000.00
141-72120-161-CSH	SECRETARY(S)	25,700.00
141-72120-429-CSH	INSTRUCTIONAL SUPPLIES	300.00
	TOTAL	94,000.00

CREDIT

141-72120-105-CSH	SUPERVISOR/DIRECTOR	68,000.00
141-72120-162-CSH	CLERICAL PERSONNEL	25,000.00
141-72120-499-CSH	OTHER SUPPLIES AND MATERIALS	1,000.00
	TOTAL	94,000.00

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE SPECIAL EDUCATION
 August 27, 2015
 BUDGET AMENDMENT
 #3

DEBIT

141-46990	OTHER STATE REVENUES		17,619.97
		TOTAL	17,619.97

CREDIT

141-71200-116	TEACHERS		10,900.00
141-71200-201	SOCIAL SECURITY		680.00
141-71200-212	EMPLOYER MEDICARE		160.00
141-71200-204	STATE RETIREMENT		985.00
141-71200-163	EDUCATIONAL ASSISTANTS		4,894.97
		TOTAL	17,619.97

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PART B
 September 2, 2015
 BUDGET AMENDMENT
 #4

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	108,127.71
	TOTAL	108,127.71

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	50,000.00
142-71200-201-901	SOCIAL SECURITY	3,100.00
142-71200-204-901	STATE RETIREMENT	3,850.00
142-71200-212-901	EMPLOYER MEDICARE	725.00
142-71200-399-901	OTHER CONTRACTED SERVICES	25,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	25,452.71
	TOTAL	108,127.71

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PRE-SCHOOL
 September 2, 2015
 BUDGET AMENDMENT
 #5

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	12,722.49
142-72220-399-911	OTHER CONTRACTED SERVICES	6,463.51
	TOTAL	19,186.00

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	8,344.00
142-71200-201-911	SOCIAL SECURITY	530.00
142-71200-212-911	EMPLOYER MEDICARE	125.00
142-72220-189-911	OTHER SALARIES & WAGES	8,600.00
142-72220-201-911	SOCIAL SECURITY	534.00
142-72220-204-911	STATE RETIREMENT	778.00
142-72220-210-911	UNEMPLOYMENT COMPENSATION	150.00
142-72220-212-911	EMPLOYER MEDICARE	125.00
	TOTAL	19,186.00

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #6

DEBIT

141-72620-499	OTHER SUPPLIES AND MATERIALS	7,000.00
141-72620-717	MAINTENANCE EQUIPMENT	2,342.00
	TOTAL	9,342.00

CREDIT

141-72620-105	SUPERVISOR/DIRECTOR	8,000.00
141-72620-201	SOCIAL SECURITY	500.00
141-72620-204	STATE RETIREMENT	722.00
141-72620-212	EMPLOYER MEDICARE	120.00
	TOTAL	9,342.00

Explanation: To cover the cost of a raise for the Supervisor of Maintenance.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #7

DEBIT

141-72710-425	GASOLINE		9,342.00
		TOTAL	9,342.00

CREDIT

141-72710-105	SUPERVISOR/DIRECTOR		8,000.00
141-72710-201	SOCIAL SECURITY		500.00
141-72710-204	STATE RETIREMENT		722.00
141-72710-212	EMPLOYER MEDICARE		120.00
		TOTAL	9,342.00

Explanation: To over the cost of a raise for the Supervisor of Transportation.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	316,570.00
	TOTAL	<u>316,570.00</u>

CREDIT

142-71100-116-962	TEACHERS	140,500.00
142-71100-188-962	BONUS PAYMENTS	68,250.00
142-71100-195-962	CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-198-962	NON-CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-201-962	SOCIAL SECURITY	13,082.00
142-71100-204-962	STATE RETIREMENT	19,075.00
142-71100-206-962	LIFE INSURANCE	70.00
142-71100-207-962	MEDICAL INSURANCE	21,564.00
142-71100-208-962	DENTAL INSURANCE	468.00
142-71100-210-962	UNEMPLOYMENT COMPENSATION	900.00
142-71100-212-962	EMPLOYER MEDICARE	2,499.00
142-72210-355-962	TRAVEL	21,960.00
142-72210-399-962	OTHER CONTRACTED SERVICES	9,750.00
142-72210-599-962	OTHER CHARGES	8,000.00
142-72410-188-962	BONUS PAYMENTS	7,000.00
142-72410-201-962	SOCIAL SECURITY	435.00
142-72410-204-962	STATE RETIREMENT	665.00
142-72410-212-962	EMPLOYER MEDICARE	102.00
	TOTAL	<u>316,570.00</u>

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE I FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #9

DEBIT

142-47141-101	ESEA TITLE I	83,431.67
142-72210-189-101-0650	OTHER SALARIES & WAGES	32,523.00
142-72210-201-101-0650	SOCIAL SECURITY	2,015.54
142-72210-206-101-0650	LIFE INSURANCE	25.00
142-72210-207-101-0650	MEDICAL INSURANCE	9,391.45
142-72210-212-101-0650	EMPLOYER MEDICARE	817.00
	TOTAL	128,203.66

CREDIT

142-71100-116-101-0650	TEACHERS	8,200.00
142-71100-201-101-0650	SOCIAL SECURITY	610.00
142-71100-204-101-0650	STATE RETIREMENT	842.00
142-71100-212-101-0650	EMPLOYER MEDICARE	221.00
142-71100-399-101-0650	OTHER CONTRACTED SERVICES	30,000.00
142-71100-722-101-0650	REGULAR INSTRUCTION EQUIPMENT	70,182.66
142-72210-399-101-0650	OTHER CONTRACTED SERVICES	17,400.00
142-72210-208-101-0650	DENTAL INSURANCE	748.00
	TOTAL	128,203.66

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE II FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #10

DEBIT

142-47189-201	TITLE II	38,375.16
142-72210-189-201	OTHER SALARIES & WAGES	10,841.00
142-72210-201-201	SOCIAL SECURITY	263.00
142-72210-207-201	MEDICAL INSURANCE	3,125.00
142-72210-208-201	DENTAL INSURANCE	62.00
142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT	15,718.72
	TOTAL	68,384.88

CREDIT

142-72210-195-201	CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-198-201	NON-CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-204-201	STATE RETIREMENT	1,173.00
142-72210-206-201	LIFE INSURANCE	9.00
142-72210-212-201	EMPLOYER MEDICARE	15.00
142-72210-355-201	TRAVEL	50,187.88
142-72210-399-201	OTHER CONTRACTED SERVICES	15,000.00
	TOTAL	68,384.88

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SAVE THE CHILDREN PROGRAM
 September 23, 2015
 BUDGET AMENDMENT
 #11

DEBIT

141-44990-SCJH	OTHER LOCAL REVENUES		3,120.00
		TOTAL	3,120.00

CREDIT

141-73400-116-SCJH	TEACHERS		2,643.00
141-73400-201-SCJH	SOCIAL SECURITY		200.00
141-73400-204-SCJH	STATE RETIREMENT		232.00
141-73400-212-SCJH	EMPLOYER MEDICARE		45.00
		TOTAL	3,120.00

Explanation: Save the Children has started a new after school counseling program (Journey of Hope).

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 CONSOLIDATED ADMINISTRATION FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #142

DEBIT

142-47141-011	ESEA TITLE I		6,820.00
		TOTAL	6,820.00

CREDIT

142-72210-105-011-0650	SUPERVISOR/DIRECTOR		3,145.00
142-72210-201-011-0650	SOCIAL SECURITY		200.00
142-72210-204-011-0650	STATE RETIREMENT		275.00
142-72210-212-011-0650	EMPLOYER MEDICARE		50.00
142-72210-307-011-0650	COMMUNICATION		150.00
142-72210-790-011-0650	OTHER EQUIPMENT		3,000.00
		TOTAL	6,820.00

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
TITLE VI FEDERAL FUNDS
September 29, 2015
BUDGET AMENDMENT
#13

DEBIT

142-47148-601	RURAL EDUCATION		<u>5,751.67</u>
		TOTAL	5,751.67

CREDIT

142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		<u>5,751.67</u>
		TOTAL	5,751.67

Explanation: To show new revenue and allocated funds for expenditure.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 SPED IDEA Part B Pre-K
 October 14, 2025
 BUDGET AMENDMENT
 #20

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	20,621.25
	TOTAL	20,621.25

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	12,837.25
142-71200-429-911	INSTRUCTIONAL SUPPLIES	284.00
142-71200-725-911	SPECIAL EDUCATION EQUIPMENT	7,500.00
	TOTAL	20,621.25

Explanation: Add Allocations and Carryover

 Superintendent Date

 Chairman of the Board Date

MORGAN COUNTY BOARD OF EDUCATION
 Family Resource General Purpose
 August 31, 2015
 BUDGET AMENDMENT
 #1

DEBIT

141-73300-163	EDUCATIONAL ASSISTANTS	23,000.00
141-73300-201	SOCIAL SECURITY	1,500.00
141-73300-204	STATE RETIREMENT	1,500.00
141-73300-206	LIFE INSURANCE	50.00
141-73300-207	MEDICAL INSURANCE	2,500.00
141-73300-208	DENTAL INSURANCE	65.00
141-73300-212	EMPLOYER MEDICARE	500.00
141-73300-355	TRAVEL	6,000.00
141-73300-399	OTHER CONTRACTED SERVICES	1,000.00
141-73300-429	INSTRUCTIONAL SUPPLIES	5,435.00
141-73300-499	OTHER SUPPLIES AND MATERIALS	4,465.00
141-73300-599	OTHER CHARGES	3,985.00
	TOTAL	<u>50,000.00</u>

CREDIT

141-72130-189	OTHER SALARIES & WAGES	25,000.00
141-72130-201	SOCIAL SECURITY	1,500.00
141-72130-204	STATE RETIREMENT	1,500.00
141-72130-206	LIFE INSURANCE	50.00
141-72130-207	MEDICAL INSURANCE	1,000.00
141-72130-355	TRAVEL	7,000.00
141-72130-499	OTHER SUPPLIES AND MATERIALS	8,000.00
141-72130-599	OTHER CHARGES	5,950.00
	TOTAL	<u>50,000.00</u>

Explanation: State required budget to be moved FROM to Support Services/Other Student support

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 COORDINATED SCHOOL HEALTH
 August 31, 2015
 BUDGET AMENDMENT
 #2

DEBIT

141-72120-189-CSH	OTHER SALARIES & WAGES	68,000.00
141-72120-161-CSH	SECRETARY(S)	25,700.00
141-72120-429-CSH	INSTRUCTIONAL SUPPLIES	300.00
	TOTAL	94,000.00

CREDIT

141-72120-105-CSH	SUPERVISOR/DIRECTOR	68,000.00
141-72120-162-CSH	CLERICAL PERSONNEL	25,000.00
141-72120-499-CSH	OTHER SUPPLIES AND MATERIALS	1,000.00
	TOTAL	94,000.00

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE SPECIAL EDUCATION
 August 27, 2015
 BUDGET AMENDMENT
 #3

DEBIT

141-46990	OTHER STATE REVENUES		17,619.97
		TOTAL	17,619.97

CREDIT

141-71200-116	TEACHERS		10,900.00
141-71200-201	SOCIAL SECURITY		680.00
141-71200-212	EMPLOYER MEDICARE		160.00
141-71200-204	STATE RETIREMENT		985.00
141-71200-163	EDUCATIONAL ASSISTANTS		4,894.97
		TOTAL	17,619.97

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PART B
 September 2, 2015
 BUDGET AMENDMENT
 #4

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	108,127.71
	TOTAL	108,127.71

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	50,000.00
142-71200-201-901	SOCIAL SECURITY	3,100.00
142-71200-204-901	STATE RETIREMENT	3,850.00
142-71200-212-901	EMPLOYER MEDICARE	725.00
142-71200-399-901	OTHER CONTRACTED SERVICES	25,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	25,452.71
	TOTAL	108,127.71

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PRE-SCHOOL
 September 2, 2015
 BUDGET AMENDMENT
 #5

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	12,722.49
142-72220-399-911	OTHER CONTRACTED SERVICES	6,463.51
	TOTAL	19,186.00

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	8,344.00
142-71200-201-911	SOCIAL SECURITY	530.00
142-71200-212-911	EMPLOYER MEDICARE	125.00
142-72220-189-911	OTHER SALARIES & WAGES	8,600.00
142-72220-201-911	SOCIAL SECURITY	534.00
142-72220-204-911	STATE RETIREMENT	778.00
142-72220-210-911	UNEMPLOYMENT COMPENSATION	150.00
142-72220-212-911	EMPLOYER MEDICARE	125.00
	TOTAL	19,186.00

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #6

DEBIT

141-72620-499	OTHER SUPPLIES AND MATERIALS	7,000.00
141-72620-717	MAINTENANCE EQUIPMENT	2,342.00
	TOTAL	9,342.00

CREDIT

141-72620-105	SUPERVISOR/DIRECTOR	8,000.00
141-72620-201	SOCIAL SECURITY	500.00
141-72620-204	STATE RETIREMENT	722.00
141-72620-212	EMPLOYER MEDICARE	120.00
	TOTAL	9,342.00

Explanation: To cover the cost of a raise for the Supervisor of Maintenance.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #7

DEBIT

141-72710-425	GASOLINE		9,342.00
		TOTAL	9,342.00

CREDIT

141-72710-105	SUPERVISOR/DIRECTOR		8,000.00
141-72710-201	SOCIAL SECURITY		500.00
141-72710-204	STATE RETIREMENT		722.00
141-72710-212	EMPLOYER MEDICARE		120.00
		TOTAL	9,342.00

Explanation: To over the cost of a raise for the Supervisor of Transportation.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	316,570.00
	TOTAL	<u>316,570.00</u>

CREDIT

142-71100-116-962	TEACHERS	140,500.00
142-71100-188-962	BONUS PAYMENTS	68,250.00
142-71100-195-962	CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-198-962	NON-CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-201-962	SOCIAL SECURITY	13,082.00
142-71100-204-962	STATE RETIREMENT	19,075.00
142-71100-206-962	LIFE INSURANCE	70.00
142-71100-207-962	MEDICAL INSURANCE	21,564.00
142-71100-208-962	DENTAL INSURANCE	468.00
142-71100-210-962	UNEMPLOYMENT COMPENSATION	900.00
142-71100-212-962	EMPLOYER MEDICARE	2,499.00
142-72210-355-962	TRAVEL	21,960.00
142-72210-399-962	OTHER CONTRACTED SERVICES	9,750.00
142-72210-599-962	OTHER CHARGES	8,000.00
142-72410-188-962	BONUS PAYMENTS	7,000.00
142-72410-201-962	SOCIAL SECURITY	435.00
142-72410-204-962	STATE RETIREMENT	665.00
142-72410-212-962	EMPLOYER MEDICARE	102.00
	TOTAL	<u>316,570.00</u>

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE I FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #9

DEBIT

142-47141-101	ESEA TITLE I	83,431.67
142-72210-189-101-0650	OTHER SALARIES & WAGES	32,523.00
142-72210-201-101-0650	SOCIAL SECURITY	2,015.54
142-72210-206-101-0650	LIFE INSURANCE	25.00
142-72210-207-101-0650	MEDICAL INSURANCE	9,391.45
142-72210-212-101-0650	EMPLOYER MEDICARE	817.00
	TOTAL	128,203.66

CREDIT

142-71100-116-101-0650	TEACHERS	8,200.00
142-71100-201-101-0650	SOCIAL SECURITY	610.00
142-71100-204-101-0650	STATE RETIREMENT	842.00
142-71100-212-101-0650	EMPLOYER MEDICARE	221.00
142-71100-399-101-0650	OTHER CONTRACTED SERVICES	30,000.00
142-71100-722-101-0650	REGULAR INSTRUCTION EQUIPMENT	70,182.66
142-72210-399-101-0650	OTHER CONTRACTED SERVICES	17,400.00
142-72210-208-101-0650	DENTAL INSURANCE	748.00
	TOTAL	128,203.66

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE II FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #10

DEBIT

142-47189-201	TITLE II	38,375.16
142-72210-189-201	OTHER SALARIES & WAGES	10,841.00
142-72210-201-201	SOCIAL SECURITY	263.00
142-72210-207-201	MEDICAL INSURANCE	3,125.00
142-72210-208-201	DENTAL INSURANCE	62.00
142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT	15,718.72
	TOTAL	68,384.88

CREDIT

142-72210-195-201	CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-198-201	NON-CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-204-201	STATE RETIREMENT	1,173.00
142-72210-206-201	LIFE INSURANCE	9.00
142-72210-212-201	EMPLOYER MEDICARE	15.00
142-72210-355-201	TRAVEL	50,187.88
142-72210-399-201	OTHER CONTRACTED SERVICES	15,000.00
	TOTAL	68,384.88

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SAVE THE CHILDREN PROGRAM
 September 23, 2015
 BUDGET AMENDMENT
 #11

DEBIT

141-44990-SCJH	OTHER LOCAL REVENUES		3,120.00
		TOTAL	3,120.00

CREDIT

141-73400-116-SCJH	TEACHERS		2,643.00
141-73400-201-SCJH	SOCIAL SECURITY		200.00
141-73400-204-SCJH	STATE RETIREMENT		232.00
141-73400-212-SCJH	EMPLOYER MEDICARE		45.00
		TOTAL	3,120.00

Explanation: Save the Children has started a new after school counseling program (Journey of Hope).

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
CONSOLIDATED ADMINISTRATION FEDERAL FUNDS
September 29, 2015
BUDGET AMENDMENT
#142

DEBIT

142-47141-011	ESEA TITLE I		6,820.00
		TOTAL	6,820.00

CREDIT

142-72210-105-011-0650	SUPERVISOR/DIRECTOR		3,145.00
142-72210-201-011-0650	SOCIAL SECURITY		200.00
142-72210-204-011-0650	STATE RETIREMENT		275.00
142-72210-212-011-0650	EMPLOYER MEDICARE		50.00
142-72210-307-011-0650	COMMUNICATION		150.00
142-72210-790-011-0650	OTHER EQUIPMENT		3,000.00
		TOTAL	6,820.00

Explanation: To show new revenue and allocate funds for expenditure.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
TITLE VI FEDERAL FUNDS
September 29, 2015
BUDGET AMENDMENT
#13

DEBIT

142-47148-601	RURAL EDUCATION		<u>5,751.67</u>
		TOTAL	5,751.67

CREDIT

142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		<u>5,751.67</u>
		TOTAL	5,751.67

Explanation: To show new revenue and allocated funds for expenditure.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 SPED State Preschool Grant
 October 14, 2025
 BUDGET AMENDMENT
 #21

DEBIT

142-46515-SEPG	EARLY CHILDHOOD EDUCATION	62,188.94
	TOTAL	62,188.94

CREDIT

142-71200-163-SEPG	EDUCATIONAL ASSISTANTS	40,000.00
142-71200-201-SEPG	SOCIAL SECURITY	2,480.00
142-71200-204-SEPG	STATE RETIREMENT	3,000.00
142-71200-206-SEPG	LIFE INSURANCE	100.00
142-71200-207-SEPG	MEDICAL INSURANCE	12,628.94
142-71200-208-SEPG	DENTAL INSURANCE	350.00
142-71200-210-SEPG	UNEMPLOYMENT COMPENSATION	250.00
142-71200-212-SEPG	EMPLOYER MEDICARE	580.00
142-71200-429-SEPG	INSTRUCTIONAL SUPPLIES	2,800.00
	TOTAL	62,188.94

Explanation: Add Allocations and Carryover

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Family Resource General Purpose

August 31, 2015

BUDGET AMENDMENT

#1

DEBIT

141-73300-163	EDUCATIONAL ASSISTANTS	23,000.00
141-73300-201	SOCIAL SECURITY	1,500.00
141-73300-204	STATE RETIREMENT	1,500.00
141-73300-206	LIFE INSURANCE	50.00
141-73300-207	MEDICAL INSURANCE	2,500.00
141-73300-208	DENTAL INSURANCE	65.00
141-73300-212	EMPLOYER MEDICARE	500.00
141-73300-355	TRAVEL	6,000.00
141-73300-399	OTHER CONTRACTED SERVICES	1,000.00
141-73300-429	INSTRUCTIONAL SUPPLIES	5,435.00
141-73300-499	OTHER SUPPLIES AND MATERIALS	4,465.00
141-73300-599	OTHER CHARGES	3,985.00
	TOTAL	<u>50,000.00</u>

CREDIT

141-72130-189	OTHER SALARIES & WAGES	25,000.00
141-72130-201	SOCIAL SECURITY	1,500.00
141-72130-204	STATE RETIREMENT	1,500.00
141-72130-206	LIFE INSURANCE	50.00
141-72130-207	MEDICAL INSURANCE	1,000.00
141-72130-355	TRAVEL	7,000.00
141-72130-499	OTHER SUPPLIES AND MATERIALS	8,000.00
141-72130-599	OTHER CHARGES	5,950.00
	TOTAL	<u>50,000.00</u>

Explanation: State required budget to be moved FROM to Support Services/Other Student support

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 COORDINATED SCHOOL HEALTH
 August 31, 2015
 BUDGET AMENDMENT
 #2

DEBIT

141-72120-189-CSH	OTHER SALARIES & WAGES	68,000.00
141-72120-161-CSH	SECRETARY(S)	25,700.00
141-72120-429-CSH	INSTRUCTIONAL SUPPLIES	300.00
	TOTAL	94,000.00

CREDIT

141-72120-105-CSH	SUPERVISOR/DIRECTOR	68,000.00
141-72120-162-CSH	CLERICAL PERSONNEL	25,000.00
141-72120-499-CSH	OTHER SUPPLIES AND MATERIALS	1,000.00
	TOTAL	94,000.00

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE SPECIAL EDUCATION
 August 27, 2015
 BUDGET AMENDMENT
 #3

DEBIT

141-46990	OTHER STATE REVENUES		17,619.97
		TOTAL	17,619.97

CREDIT

141-71200-116	TEACHERS		10,900.00
141-71200-201	SOCIAL SECURITY		680.00
141-71200-212	EMPLOYER MEDICARE		160.00
141-71200-204	STATE RETIREMENT		985.00
141-71200-163	EDUCATIONAL ASSISTANTS		4,894.97
		TOTAL	17,619.97

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

IDEA PART B

September 2, 2015

BUDGET AMENDMENT

#4

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	<u>108,127.71</u>
	TOTAL	108,127.71

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	50,000.00
142-71200-201-901	SOCIAL SECURITY	3,100.00
142-71200-204-901	STATE RETIREMENT	3,850.00
142-71200-212-901	EMPLOYER MEDICARE	725.00
142-71200-399-901	OTHER CONTRACTED SERVICES	25,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	<u>25,452.71</u>
	TOTAL	108,127.71

Explanation: To Rollover Federal Funds

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PRE-SCHOOL
 September 2, 2015
 BUDGET AMENDMENT
 #5

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	12,722.49
142-72220-399-911	OTHER CONTRACTED SERVICES	<u>6,463.51</u>
	TOTAL	19,186.00

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	8,344.00
142-71200-201-911	SOCIAL SECURITY	530.00
142-71200-212-911	EMPLOYER MEDICARE	125.00
142-72220-189-911	OTHER SALARIES & WAGES	8,600.00
142-72220-201-911	SOCIAL SECURITY	534.00
142-72220-204-911	STATE RETIREMENT	778.00
142-72220-210-911	UNEMPLOYMENT COMPENSATION	150.00
142-72220-212-911	EMPLOYER MEDICARE	<u>125.00</u>
	TOTAL	19,186.00

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #6

DEBIT

141-72620-499	OTHER SUPPLIES AND MATERIALS	7,000.00
141-72620-717	MAINTENANCE EQUIPMENT	2,342.00
	TOTAL	9,342.00

CREDIT

141-72620-105	SUPERVISOR/DIRECTOR	8,000.00
141-72620-201	SOCIAL SECURITY	500.00
141-72620-204	STATE RETIREMENT	722.00
141-72620-212	EMPLOYER MEDICARE	120.00
	TOTAL	9,342.00

Explanation: To cover the cost of a raise for the Supervisor of Maintenance.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #7

DEBIT

141-72710-425	GASOLINE		9,342.00
		TOTAL	9,342.00

CREDIT

141-72710-105	SUPERVISOR/DIRECTOR		8,000.00
141-72710-201	SOCIAL SECURITY		500.00
141-72710-204	STATE RETIREMENT		722.00
141-72710-212	EMPLOYER MEDICARE		120.00
		TOTAL	9,342.00

Explanation: To over the cost of a raise for the Supervisor of Transportation.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	<u>316,570.00</u>
	TOTAL	316,570.00

CREDIT

142-71100-116-962	TEACHERS	140,500.00
142-71100-188-962	BONUS PAYMENTS	68,250.00
142-71100-195-962	CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-198-962	NON-CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-201-962	SOCIAL SECURITY	13,082.00
142-71100-204-962	STATE RETIREMENT	19,075.00
142-71100-206-962	LIFE INSURANCE	70.00
142-71100-207-962	MEDICAL INSURANCE	21,564.00
142-71100-208-962	DENTAL INSURANCE	468.00
142-71100-210-962	UNEMPLOYMENT COMPENSATION	900.00
142-71100-212-962	EMPLOYER MEDICARE	2,499.00
142-72210-355-962	TRAVEL	21,960.00
142-72210-399-962	OTHER CONTRACTED SERVICES	9,750.00
142-72210-599-962	OTHER CHARGES	8,000.00
142-72410-188-962	BONUS PAYMENTS	7,000.00
142-72410-201-962	SOCIAL SECURITY	435.00
142-72410-204-962	STATE RETIREMENT	665.00
142-72410-212-962	EMPLOYER MEDICARE	<u>102.00</u>
	TOTAL	316,570.00

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE I FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #9

DEBIT

142-47141-101	ESEA TITLE I	83,431.67
142-72210-189-101-0650	OTHER SALARIES & WAGES	32,523.00
142-72210-201-101-0650	SOCIAL SECURITY	2,015.54
142-72210-206-101-0650	LIFE INSURANCE	25.00
142-72210-207-101-0650	MEDICAL INSURANCE	9,391.45
142-72210-212-101-0650	EMPLOYER MEDICARE	817.00
	TOTAL	<u>128,203.66</u>

CREDIT

142-71100-116-101-0650	TEACHERS	8,200.00
142-71100-201-101-0650	SOCIAL SECURITY	610.00
142-71100-204-101-0650	STATE RETIREMENT	842.00
142-71100-212-101-0650	EMPLOYER MEDICARE	221.00
142-71100-399-101-0650	OTHER CONTRACTED SERVICES	30,000.00
142-71100-722-101-0650	REGULAR INSTRUCTION EQUIPMENT	70,182.66
142-72210-399-101-0650	OTHER CONTRACTED SERVICES	17,400.00
142-72210-208-101-0650	DENTAL INSURANCE	748.00
	TOTAL	<u>128,203.66</u>

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE II FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #10

DEBIT

142-47189-201	TITLE II	38,375.16
142-72210-189-201	OTHER SALARIES & WAGES	10,841.00
142-72210-201-201	SOCIAL SECURITY	263.00
142-72210-207-201	MEDICAL INSURANCE	3,125.00
142-72210-208-201	DENTAL INSURANCE	62.00
142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT	15,718.72
	TOTAL	<u>68,384.88</u>

CREDIT

142-72210-195-201	CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-198-201	NON-CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-204-201	STATE RETIREMENT	1,173.00
142-72210-206-201	LIFE INSURANCE	9.00
142-72210-212-201	EMPLOYER MEDICARE	15.00
142-72210-355-201	TRAVEL	50,187.88
142-72210-399-201	OTHER CONTRACTED SERVICES	15,000.00
	TOTAL	<u>68,384.88</u>

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SAVE THE CHILDREN PROGRAM
 September 23, 2015
 BUDGET AMENDMENT
 #11

DEBIT

141-44990-SCJH	OTHER LOCAL REVENUES		3,120.00
		TOTAL	3,120.00

CREDIT

141-73400-116-SCJH	TEACHERS		2,643.00
141-73400-201-SCJH	SOCIAL SECURITY		200.00
141-73400-204-SCJH	STATE RETIREMENT		232.00
141-73400-212-SCJH	EMPLOYER MEDICARE		45.00
		TOTAL	3,120.00

Explanation: Save the Children has started a new after school counseling program (Journey of Hope).

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 CONSOLIDATED ADMINISTRATION FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #142

DEBIT

142-47141-011	ESEA TITLE I		6,820.00
		TOTAL	6,820.00

CREDIT

142-72210-105-011-0650	SUPERVISOR/DIRECTOR		3,145.00
142-72210-201-011-0650	SOCIAL SECURITY		200.00
142-72210-204-011-0650	STATE RETIREMENT		275.00
142-72210-212-011-0650	EMPLOYER MEDICARE		50.00
142-72210-307-011-0650	COMMUNICATION		150.00
142-72210-790-011-0650	OTHER EQUIPMENT		3,000.00
		TOTAL	6,820.00

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE VI FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #13

DEBIT			
142-47148-601	RURAL EDUCATION		<u>5,751.67</u>
		TOTAL	5,751.67

CREDIT			
142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		<u>5,751.67</u>
		TOTAL	5,751.67

Explanation: To show new revenue and allocated funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 Title V
 October 14, 2025
 BUDGET AMENDMENT
 #22

DEBIT			
142-47148-600	RURAL EDUCATION		65,594.64
		TOTAL	65,594.64

CREDIT			
142-71100-399-600	OTHER CONTRACTED SERVICES		64,653.50
142-71100-499-600	OTHER SUPPLIES AND MATERIALS		941.14
		TOTAL	65,594.64

Explanation: Allocation of Carryover

 Superintendent Date

 Chairman of the Board Date

MORGAN COUNTY BOARD OF EDUCATION
Family Resource General Purpose
August 31, 2015
BUDGET AMENDMENT
#1

DEBIT

141-73300-163	EDUCATIONAL ASSISTANTS	23,000.00
141-73300-201	SOCIAL SECURITY	1,500.00
141-73300-204	STATE RETIREMENT	1,500.00
141-73300-206	LIFE INSURANCE	50.00
141-73300-207	MEDICAL INSURANCE	2,500.00
141-73300-208	DENTAL INSURANCE	65.00
141-73300-212	EMPLOYER MEDICARE	500.00
141-73300-355	TRAVEL	6,000.00
141-73300-399	OTHER CONTRACTED SERVICES	1,000.00
141-73300-429	INSTRUCTIONAL SUPPLIES	5,435.00
141-73300-499	OTHER SUPPLIES AND MATERIALS	4,465.00
141-73300-599	OTHER CHARGES	3,985.00
	TOTAL	50,000.00

CREDIT

141-72130-189	OTHER SALARIES & WAGES	25,000.00
141-72130-201	SOCIAL SECURITY	1,500.00
141-72130-204	STATE RETIREMENT	1,500.00
141-72130-206	LIFE INSURANCE	50.00
141-72130-207	MEDICAL INSURANCE	1,000.00
141-72130-355	TRAVEL	7,000.00
141-72130-499	OTHER SUPPLIES AND MATERIALS	8,000.00
141-72130-599	OTHER CHARGES	5,950.00
	TOTAL	50,000.00

Explanation: State required budget to be moved FROM to Support Services/Other Student support

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 COORDINATED SCHOOL HEALTH
 August 31, 2015
 BUDGET AMENDMENT
 #2

DEBIT

141-72120-189-CSH	OTHER SALARIES & WAGES	68,000.00
141-72120-161-CSH	SECRETARY(S)	25,700.00
141-72120-429-CSH	INSTRUCTIONAL SUPPLIES	300.00
	TOTAL	94,000.00

CREDIT

141-72120-105-CSH	SUPERVISOR/DIRECTOR	68,000.00
141-72120-162-CSH	CLERICAL PERSONNEL	25,000.00
141-72120-499-CSH	OTHER SUPPLIES AND MATERIALS	1,000.00
	TOTAL	94,000.00

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE SPECIAL EDUCATION
 August 27, 2015
 BUDGET AMENDMENT
 #3

DEBIT

141-46990	OTHER STATE REVENUES		17,619.97
		TOTAL	17,619.97

CREDIT

141-71200-116	TEACHERS		10,900.00
141-71200-201	SOCIAL SECURITY		680.00
141-71200-212	EMPLOYER MEDICARE		160.00
141-71200-204	STATE RETIREMENT		985.00
141-71200-163	EDUCATIONAL ASSISTANTS		4,894.97
		TOTAL	17,619.97

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PART B
 September 2, 2015
 BUDGET AMENDMENT
 #4

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	108,127.71
	TOTAL	108,127.71

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	50,000.00
142-71200-201-901	SOCIAL SECURITY	3,100.00
142-71200-204-901	STATE RETIREMENT	3,850.00
142-71200-212-901	EMPLOYER MEDICARE	725.00
142-71200-399-901	OTHER CONTRACTED SERVICES	25,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	25,452.71
	TOTAL	108,127.71

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PRE-SCHOOL
 September 2, 2015
 BUDGET AMENDMENT
 #5

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	12,722.49
142-72220-399-911	OTHER CONTRACTED SERVICES	6,463.51
	TOTAL	19,186.00

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	8,344.00
142-71200-201-911	SOCIAL SECURITY	530.00
142-71200-212-911	EMPLOYER MEDICARE	125.00
142-72220-189-911	OTHER SALARIES & WAGES	8,600.00
142-72220-201-911	SOCIAL SECURITY	534.00
142-72220-204-911	STATE RETIREMENT	778.00
142-72220-210-911	UNEMPLOYMENT COMPENSATION	150.00
142-72220-212-911	EMPLOYER MEDICARE	125.00
	TOTAL	19,186.00

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #6

DEBIT

141-72620-499	OTHER SUPPLIES AND MATERIALS	7,000.00
141-72620-717	MAINTENANCE EQUIPMENT	2,342.00
	TOTAL	9,342.00

CREDIT

141-72620-105	SUPERVISOR/DIRECTOR	8,000.00
141-72620-201	SOCIAL SECURITY	500.00
141-72620-204	STATE RETIREMENT	722.00
141-72620-212	EMPLOYER MEDICARE	120.00
	TOTAL	9,342.00

Explanation: To cover the cost of a raise for the Supervisor of Maintenance.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #7

DEBIT

141-72710-425	GASOLINE		9,342.00
		TOTAL	9,342.00

CREDIT

141-72710-105	SUPERVISOR/DIRECTOR		8,000.00
141-72710-201	SOCIAL SECURITY		500.00
141-72710-204	STATE RETIREMENT		722.00
141-72710-212	EMPLOYER MEDICARE		120.00
		TOTAL	9,342.00

Explanation: To over the cost of a raise for the Supervisor of Transportation.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	316,570.00
	TOTAL	<u>316,570.00</u>

CREDIT

142-71100-116-962	TEACHERS	140,500.00
142-71100-188-962	BONUS PAYMENTS	68,250.00
142-71100-195-962	CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-198-962	NON-CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-201-962	SOCIAL SECURITY	13,082.00
142-71100-204-962	STATE RETIREMENT	19,075.00
142-71100-206-962	LIFE INSURANCE	70.00
142-71100-207-962	MEDICAL INSURANCE	21,564.00
142-71100-208-962	DENTAL INSURANCE	468.00
142-71100-210-962	UNEMPLOYMENT COMPENSATION	900.00
142-71100-212-962	EMPLOYER MEDICARE	2,499.00
142-72210-355-962	TRAVEL	21,960.00
142-72210-399-962	OTHER CONTRACTED SERVICES	9,750.00
142-72210-599-962	OTHER CHARGES	8,000.00
142-72410-188-962	BONUS PAYMENTS	7,000.00
142-72410-201-962	SOCIAL SECURITY	435.00
142-72410-204-962	STATE RETIREMENT	665.00
142-72410-212-962	EMPLOYER MEDICARE	102.00
	TOTAL	<u>316,570.00</u>

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE I FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #9

DEBIT

142-47141-101	ESEA TITLE I	83,431.67
142-72210-189-101-0650	OTHER SALARIES & WAGES	32,523.00
142-72210-201-101-0650	SOCIAL SECURITY	2,015.54
142-72210-206-101-0650	LIFE INSURANCE	25.00
142-72210-207-101-0650	MEDICAL INSURANCE	9,391.45
142-72210-212-101-0650	EMPLOYER MEDICARE	817.00
	TOTAL	128,203.66

CREDIT

142-71100-116-101-0650	TEACHERS	8,200.00
142-71100-201-101-0650	SOCIAL SECURITY	610.00
142-71100-204-101-0650	STATE RETIREMENT	842.00
142-71100-212-101-0650	EMPLOYER MEDICARE	221.00
142-71100-399-101-0650	OTHER CONTRACTED SERVICES	30,000.00
142-71100-722-101-0650	REGULAR INSTRUCTION EQUIPMENT	70,182.66
142-72210-399-101-0650	OTHER CONTRACTED SERVICES	17,400.00
142-72210-208-101-0650	DENTAL INSURANCE	748.00
	TOTAL	128,203.66

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE II FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #10

DEBIT

142-47189-201	TITLE II	38,375.16
142-72210-189-201	OTHER SALARIES & WAGES	10,841.00
142-72210-201-201	SOCIAL SECURITY	263.00
142-72210-207-201	MEDICAL INSURANCE	3,125.00
142-72210-208-201	DENTAL INSURANCE	62.00
142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT	15,718.72
	TOTAL	68,384.88

CREDIT

142-72210-195-201	CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-198-201	NON-CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-204-201	STATE RETIREMENT	1,173.00
142-72210-206-201	LIFE INSURANCE	9.00
142-72210-212-201	EMPLOYER MEDICARE	15.00
142-72210-355-201	TRAVEL	50,187.88
142-72210-399-201	OTHER CONTRACTED SERVICES	15,000.00
	TOTAL	68,384.88

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SAVE THE CHILDREN PROGRAM
 September 23, 2015
 BUDGET AMENDMENT
 #11

DEBIT

141-44990-SCJH	OTHER LOCAL REVENUES		3,120.00
		TOTAL	3,120.00

CREDIT

141-73400-116-SCJH	TEACHERS		2,643.00
141-73400-201-SCJH	SOCIAL SECURITY		200.00
141-73400-204-SCJH	STATE RETIREMENT		232.00
141-73400-212-SCJH	EMPLOYER MEDICARE		45.00
		TOTAL	3,120.00

Explanation: Save the Children has started a new after school counseling program (Journey of Hope).

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 CONSOLIDATED ADMINISTRATION FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #142

DEBIT

142-47141-011	ESEA TITLE I		6,820.00
		TOTAL	6,820.00

CREDIT

142-72210-105-011-0650	SUPERVISOR/DIRECTOR		3,145.00
142-72210-201-011-0650	SOCIAL SECURITY		200.00
142-72210-204-011-0650	STATE RETIREMENT		275.00
142-72210-212-011-0650	EMPLOYER MEDICARE		50.00
142-72210-307-011-0650	COMMUNICATION		150.00
142-72210-790-011-0650	OTHER EQUIPMENT		3,000.00
		TOTAL	6,820.00

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
TITLE VI FEDERAL FUNDS
September 29, 2015
BUDGET AMENDMENT
#13

DEBIT

142-47148-601	RURAL EDUCATION		<u>5,751.67</u>
		TOTAL	5,751.67

CREDIT

142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		<u>5,751.67</u>
		TOTAL	5,751.67

Explanation: To show new revenue and allocated funds for expenditure.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 SPED IDEA Part B
 October 14, 2025
 BUDGET AMENDMENT
 #19

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	113,059.84
	TOTAL	113,059.84

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	58,464.84
142-71200-171-901	SPEECH PATHOLOGIST	2,000.00
142-71200-210-901	UNEMPLOYMENT COMPENSATION	500.00
142-72220-131-901	MEDICAL PERSONNEL	22,195.00
142-72200-201-901	SOCIAL SECURITY	1,900.00
142-72220-204-901	STATE RETIREMENT	1,500.00
142-72220-207-901	MEDICAL INSURANCE	2,000.00
142-72220-330-901	OPERATING LEASE PAYMENTS	15,500.00
142-72220-399-901	OTHER CONTRACTED SERVICES	5,000.00
142-72220-524-901	IN SERVICE/STAFF DEVELOPMENT	4,000.00
	TOTAL	113,059.84

Explanation: Add SPED Carryover

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Family Resource General Purpose

August 31, 2015

BUDGET AMENDMENT

#1

DEBIT

141-73300-163	EDUCATIONAL ASSISTANTS	23,000.00
141-73300-201	SOCIAL SECURITY	1,500.00
141-73300-204	STATE RETIREMENT	1,500.00
141-73300-206	LIFE INSURANCE	50.00
141-73300-207	MEDICAL INSURANCE	2,500.00
141-73300-208	DENTAL INSURANCE	65.00
141-73300-212	EMPLOYER MEDICARE	500.00
141-73300-355	TRAVEL	6,000.00
141-73300-399	OTHER CONTRACTED SERVICES	1,000.00
141-73300-429	INSTRUCTIONAL SUPPLIES	5,435.00
141-73300-499	OTHER SUPPLIES AND MATERIALS	4,465.00
141-73300-599	OTHER CHARGES	3,985.00
	TOTAL	<u>50,000.00</u>

CREDIT

141-72130-189	OTHER SALARIES & WAGES	25,000.00
141-72130-201	SOCIAL SECURITY	1,500.00
141-72130-204	STATE RETIREMENT	1,500.00
141-72130-206	LIFE INSURANCE	50.00
141-72130-207	MEDICAL INSURANCE	1,000.00
141-72130-355	TRAVEL	7,000.00
141-72130-499	OTHER SUPPLIES AND MATERIALS	8,000.00
141-72130-599	OTHER CHARGES	5,950.00
	TOTAL	<u>50,000.00</u>

Explanation: State required budget to be moved FROM to Support Services/Other Student support

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 COORDINATED SCHOOL HEALTH
 August 31, 2015
 BUDGET AMENDMENT
 #2

DEBIT

141-72120-189-CSH	OTHER SALARIES & WAGES	68,000.00
141-72120-161-CSH	SECRETARY(S)	25,700.00
141-72120-429-CSH	INSTRUCTIONAL SUPPLIES	300.00
	TOTAL	94,000.00

CREDIT

141-72120-105-CSH	SUPERVISOR/DIRECTOR	68,000.00
141-72120-162-CSH	CLERICAL PERSONNEL	25,000.00
141-72120-499-CSH	OTHER SUPPLIES AND MATERIALS	1,000.00
	TOTAL	94,000.00

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE SPECIAL EDUCATION
 August 27, 2015
 BUDGET AMENDMENT
 #3

DEBIT

141-46990	OTHER STATE REVENUES		17,619.97
		TOTAL	17,619.97

CREDIT

141-71200-116	TEACHERS		10,900.00
141-71200-201	SOCIAL SECURITY		680.00
141-71200-212	EMPLOYER MEDICARE		160.00
141-71200-204	STATE RETIREMENT		985.00
141-71200-163	EDUCATIONAL ASSISTANTS		4,894.97
		TOTAL	17,619.97

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

IDEA PART B

September 2, 2015

BUDGET AMENDMENT

#4

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	<u>108,127.71</u>
	TOTAL	108,127.71

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	50,000.00
142-71200-201-901	SOCIAL SECURITY	3,100.00
142-71200-204-901	STATE RETIREMENT	3,850.00
142-71200-212-901	EMPLOYER MEDICARE	725.00
142-71200-399-901	OTHER CONTRACTED SERVICES	25,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	<u>25,452.71</u>
	TOTAL	108,127.71

Explanation: To Rollover Federal Funds

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PRE-SCHOOL
 September 2, 2015
 BUDGET AMENDMENT
 #5

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	12,722.49
142-72220-399-911	OTHER CONTRACTED SERVICES	<u>6,463.51</u>
	TOTAL	19,186.00

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	8,344.00
142-71200-201-911	SOCIAL SECURITY	530.00
142-71200-212-911	EMPLOYER MEDICARE	125.00
142-72220-189-911	OTHER SALARIES & WAGES	8,600.00
142-72220-201-911	SOCIAL SECURITY	534.00
142-72220-204-911	STATE RETIREMENT	778.00
142-72220-210-911	UNEMPLOYMENT COMPENSATION	150.00
142-72220-212-911	EMPLOYER MEDICARE	<u>125.00</u>
	TOTAL	19,186.00

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #6

DEBIT

141-72620-499	OTHER SUPPLIES AND MATERIALS	7,000.00
141-72620-717	MAINTENANCE EQUIPMENT	2,342.00
	TOTAL	9,342.00

CREDIT

141-72620-105	SUPERVISOR/DIRECTOR	8,000.00
141-72620-201	SOCIAL SECURITY	500.00
141-72620-204	STATE RETIREMENT	722.00
141-72620-212	EMPLOYER MEDICARE	120.00
	TOTAL	9,342.00

Explanation: To cover the cost of a raise for the Supervisor of Maintenance.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #7

DEBIT

141-72710-425	GASOLINE		9,342.00
		TOTAL	9,342.00

CREDIT

141-72710-105	SUPERVISOR/DIRECTOR		8,000.00
141-72710-201	SOCIAL SECURITY		500.00
141-72710-204	STATE RETIREMENT		722.00
141-72710-212	EMPLOYER MEDICARE		120.00
		TOTAL	9,342.00

Explanation: To over the cost of a raise for the Supervisor of Transportation.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	316,570.00
	TOTAL	<u>316,570.00</u>

CREDIT

142-71100-116-962	TEACHERS	140,500.00
142-71100-188-962	BONUS PAYMENTS	68,250.00
142-71100-195-962	CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-198-962	NON-CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-201-962	SOCIAL SECURITY	13,082.00
142-71100-204-962	STATE RETIREMENT	19,075.00
142-71100-206-962	LIFE INSURANCE	70.00
142-71100-207-962	MEDICAL INSURANCE	21,564.00
142-71100-208-962	DENTAL INSURANCE	468.00
142-71100-210-962	UNEMPLOYMENT COMPENSATION	900.00
142-71100-212-962	EMPLOYER MEDICARE	2,499.00
142-72210-355-962	TRAVEL	21,960.00
142-72210-399-962	OTHER CONTRACTED SERVICES	9,750.00
142-72210-599-962	OTHER CHARGES	8,000.00
142-72410-188-962	BONUS PAYMENTS	7,000.00
142-72410-201-962	SOCIAL SECURITY	435.00
142-72410-204-962	STATE RETIREMENT	665.00
142-72410-212-962	EMPLOYER MEDICARE	102.00
	TOTAL	<u>316,570.00</u>

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE I FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #9

DEBIT

142-47141-101	ESEA TITLE I	83,431.67
142-72210-189-101-0650	OTHER SALARIES & WAGES	32,523.00
142-72210-201-101-0650	SOCIAL SECURITY	2,015.54
142-72210-206-101-0650	LIFE INSURANCE	25.00
142-72210-207-101-0650	MEDICAL INSURANCE	9,391.45
142-72210-212-101-0650	EMPLOYER MEDICARE	817.00
	TOTAL	<u>128,203.66</u>

CREDIT

142-71100-116-101-0650	TEACHERS	8,200.00
142-71100-201-101-0650	SOCIAL SECURITY	610.00
142-71100-204-101-0650	STATE RETIREMENT	842.00
142-71100-212-101-0650	EMPLOYER MEDICARE	221.00
142-71100-399-101-0650	OTHER CONTRACTED SERVICES	30,000.00
142-71100-722-101-0650	REGULAR INSTRUCTION EQUIPMENT	70,182.66
142-72210-399-101-0650	OTHER CONTRACTED SERVICES	17,400.00
142-72210-208-101-0650	DENTAL INSURANCE	748.00
	TOTAL	<u>128,203.66</u>

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE II FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #10

DEBIT

142-47189-201	TITLE II	38,375.16
142-72210-189-201	OTHER SALARIES & WAGES	10,841.00
142-72210-201-201	SOCIAL SECURITY	263.00
142-72210-207-201	MEDICAL INSURANCE	3,125.00
142-72210-208-201	DENTAL INSURANCE	62.00
142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT	15,718.72
	TOTAL	68,384.88

CREDIT

142-72210-195-201	CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-198-201	NON-CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-204-201	STATE RETIREMENT	1,173.00
142-72210-206-201	LIFE INSURANCE	9.00
142-72210-212-201	EMPLOYER MEDICARE	15.00
142-72210-355-201	TRAVEL	50,187.88
142-72210-399-201	OTHER CONTRACTED SERVICES	15,000.00
	TOTAL	68,384.88

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SAVE THE CHILDREN PROGRAM
 September 23, 2015
 BUDGET AMENDMENT
 #11

DEBIT

141-44990-SCJH	OTHER LOCAL REVENUES		3,120.00
		TOTAL	3,120.00

CREDIT

141-73400-116-SCJH	TEACHERS		2,643.00
141-73400-201-SCJH	SOCIAL SECURITY		200.00
141-73400-204-SCJH	STATE RETIREMENT		232.00
141-73400-212-SCJH	EMPLOYER MEDICARE		45.00
		TOTAL	3,120.00

Explanation: Save the Children has started a new after school counseling program (Journey of Hope).

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 CONSOLIDATED ADMINISTRATION FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #142

DEBIT

142-47141-011	ESEA TITLE I		6,820.00
		TOTAL	6,820.00

CREDIT

142-72210-105-011-0650	SUPERVISOR/DIRECTOR		3,145.00
142-72210-201-011-0650	SOCIAL SECURITY		200.00
142-72210-204-011-0650	STATE RETIREMENT		275.00
142-72210-212-011-0650	EMPLOYER MEDICARE		50.00
142-72210-307-011-0650	COMMUNICATION		150.00
142-72210-790-011-0650	OTHER EQUIPMENT		3,000.00
		TOTAL	6,820.00

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE VI FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #13

DEBIT			
142-47148-601	RURAL EDUCATION		<u>5,751.67</u>
		TOTAL	5,751.67

CREDIT			
142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		<u>5,751.67</u>
		TOTAL	5,751.67

Explanation: To show new revenue and allocated funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
Title II
October 14, 2025
BUDGET AMENDMENT
#23

DEBIT			
142-47189-200	TITLE II		<u>5,671.90</u>
		TOTAL	5,671.90

CREDIT			
142-72210-524-200	IN SERVICE/STAFF DEVELOPMENT		<u>5,671.90</u>
		TOTAL	5,671.90

Explanation: Allocation of Carryover

Superintendent Date

Chairman of the Board Date

MORGAN COUNTY BOARD OF EDUCATION
 Family Resource General Purpose
 August 31, 2015
 BUDGET AMENDMENT
 #1

DEBIT

141-73300-163	EDUCATIONAL ASSISTANTS	23,000.00
141-73300-201	SOCIAL SECURITY	1,500.00
141-73300-204	STATE RETIREMENT	1,500.00
141-73300-206	LIFE INSURANCE	50.00
141-73300-207	MEDICAL INSURANCE	2,500.00
141-73300-208	DENTAL INSURANCE	65.00
141-73300-212	EMPLOYER MEDICARE	500.00
141-73300-355	TRAVEL	6,000.00
141-73300-399	OTHER CONTRACTED SERVICES	1,000.00
141-73300-429	INSTRUCTIONAL SUPPLIES	5,435.00
141-73300-499	OTHER SUPPLIES AND MATERIALS	4,465.00
141-73300-599	OTHER CHARGES	3,985.00
	TOTAL	<u>50,000.00</u>

CREDIT

141-72130-189	OTHER SALARIES & WAGES	25,000.00
141-72130-201	SOCIAL SECURITY	1,500.00
141-72130-204	STATE RETIREMENT	1,500.00
141-72130-206	LIFE INSURANCE	50.00
141-72130-207	MEDICAL INSURANCE	1,000.00
141-72130-355	TRAVEL	7,000.00
141-72130-499	OTHER SUPPLIES AND MATERIALS	8,000.00
141-72130-599	OTHER CHARGES	5,950.00
	TOTAL	<u>50,000.00</u>

Explanation: State required budget to be moved FROM to Support Services/Other Student support

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 COORDINATED SCHOOL HEALTH
 August 31, 2015
 BUDGET AMENDMENT
 #2

DEBIT

141-72120-189-CSH	OTHER SALARIES & WAGES	68,000.00
141-72120-161-CSH	SECRETARY(S)	25,700.00
141-72120-429-CSH	INSTRUCTIONAL SUPPLIES	300.00
	TOTAL	94,000.00

CREDIT

141-72120-105-CSH	SUPERVISOR/DIRECTOR	68,000.00
141-72120-162-CSH	CLERICAL PERSONNEL	25,000.00
141-72120-499-CSH	OTHER SUPPLIES AND MATERIALS	1,000.00
	TOTAL	94,000.00

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
GENERAL PURPOSE SPECIAL EDUCATION
August 27, 2015
BUDGET AMENDMENT
#3

DEBIT

141-46990	OTHER STATE REVENUES		17,619.97
		TOTAL	17,619.97

CREDIT

141-71200-116	TEACHERS		10,900.00
141-71200-201	SOCIAL SECURITY		680.00
141-71200-212	EMPLOYER MEDICARE		160.00
141-71200-204	STATE RETIREMENT		985.00
141-71200-163	EDUCATIONAL ASSISTANTS		4,894.97
		TOTAL	17,619.97

Explanation: To Transfer Stellar Revenue

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PART B
 September 2, 2015
 BUDGET AMENDMENT
 #4

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	108,127.71
	TOTAL	108,127.71

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	50,000.00
142-71200-201-901	SOCIAL SECURITY	3,100.00
142-71200-204-901	STATE RETIREMENT	3,850.00
142-71200-212-901	EMPLOYER MEDICARE	725.00
142-71200-399-901	OTHER CONTRACTED SERVICES	25,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	25,452.71
	TOTAL	108,127.71

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PRE-SCHOOL
 September 2, 2015
 BUDGET AMENDMENT
 #5

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	12,722.49
142-72220-399-911	OTHER CONTRACTED SERVICES	6,463.51
	TOTAL	19,186.00

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	8,344.00
142-71200-201-911	SOCIAL SECURITY	530.00
142-71200-212-911	EMPLOYER MEDICARE	125.00
142-72220-189-911	OTHER SALARIES & WAGES	8,600.00
142-72220-201-911	SOCIAL SECURITY	534.00
142-72220-204-911	STATE RETIREMENT	778.00
142-72220-210-911	UNEMPLOYMENT COMPENSATION	150.00
142-72220-212-911	EMPLOYER MEDICARE	125.00
	TOTAL	19,186.00

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #6

DEBIT

141-72620-499	OTHER SUPPLIES AND MATERIALS	7,000.00
141-72620-717	MAINTENANCE EQUIPMENT	2,342.00
	TOTAL	9,342.00

CREDIT

141-72620-105	SUPERVISOR/DIRECTOR	8,000.00
141-72620-201	SOCIAL SECURITY	500.00
141-72620-204	STATE RETIREMENT	722.00
141-72620-212	EMPLOYER MEDICARE	120.00
	TOTAL	9,342.00

Explanation: To cover the cost of a raise for the Supervisor of Maintenance.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #7

DEBIT

141-72710-425	GASOLINE		9,342.00
		TOTAL	9,342.00

CREDIT

141-72710-105	SUPERVISOR/DIRECTOR		8,000.00
141-72710-201	SOCIAL SECURITY		500.00
141-72710-204	STATE RETIREMENT		722.00
141-72710-212	EMPLOYER MEDICARE		120.00
		TOTAL	9,342.00

Explanation: To over the cost of a raise for the Supervisor of Transportation.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	316,570.00
	TOTAL	<u>316,570.00</u>

CREDIT

142-71100-116-962	TEACHERS	140,500.00
142-71100-188-962	BONUS PAYMENTS	68,250.00
142-71100-195-962	CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-198-962	NON-CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-201-962	SOCIAL SECURITY	13,082.00
142-71100-204-962	STATE RETIREMENT	19,075.00
142-71100-206-962	LIFE INSURANCE	70.00
142-71100-207-962	MEDICAL INSURANCE	21,564.00
142-71100-208-962	DENTAL INSURANCE	468.00
142-71100-210-962	UNEMPLOYMENT COMPENSATION	900.00
142-71100-212-962	EMPLOYER MEDICARE	2,499.00
142-72210-355-962	TRAVEL	21,960.00
142-72210-399-962	OTHER CONTRACTED SERVICES	9,750.00
142-72210-599-962	OTHER CHARGES	8,000.00
142-72410-188-962	BONUS PAYMENTS	7,000.00
142-72410-201-962	SOCIAL SECURITY	435.00
142-72410-204-962	STATE RETIREMENT	665.00
142-72410-212-962	EMPLOYER MEDICARE	102.00
	TOTAL	<u>316,570.00</u>

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE I FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #9

DEBIT

142-47141-101	ESEA TITLE I	83,431.67
142-72210-189-101-0650	OTHER SALARIES & WAGES	32,523.00
142-72210-201-101-0650	SOCIAL SECURITY	2,015.54
142-72210-206-101-0650	LIFE INSURANCE	25.00
142-72210-207-101-0650	MEDICAL INSURANCE	9,391.45
142-72210-212-101-0650	EMPLOYER MEDICARE	817.00
	TOTAL	128,203.66

CREDIT

142-71100-116-101-0650	TEACHERS	8,200.00
142-71100-201-101-0650	SOCIAL SECURITY	610.00
142-71100-204-101-0650	STATE RETIREMENT	842.00
142-71100-212-101-0650	EMPLOYER MEDICARE	221.00
142-71100-399-101-0650	OTHER CONTRACTED SERVICES	30,000.00
142-71100-722-101-0650	REGULAR INSTRUCTION EQUIPMENT	70,182.66
142-72210-399-101-0650	OTHER CONTRACTED SERVICES	17,400.00
142-72210-208-101-0650	DENTAL INSURANCE	748.00
	TOTAL	128,203.66

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE II FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #10

DEBIT

142-47189-201	TITLE II	38,375.16
142-72210-189-201	OTHER SALARIES & WAGES	10,841.00
142-72210-201-201	SOCIAL SECURITY	263.00
142-72210-207-201	MEDICAL INSURANCE	3,125.00
142-72210-208-201	DENTAL INSURANCE	62.00
142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT	15,718.72
	TOTAL	68,384.88

CREDIT

142-72210-195-201	CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-198-201	NON-CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-204-201	STATE RETIREMENT	1,173.00
142-72210-206-201	LIFE INSURANCE	9.00
142-72210-212-201	EMPLOYER MEDICARE	15.00
142-72210-355-201	TRAVEL	50,187.88
142-72210-399-201	OTHER CONTRACTED SERVICES	15,000.00
	TOTAL	68,384.88

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SAVE THE CHILDREN PROGRAM
 September 23, 2015
 BUDGET AMENDMENT
 #11

DEBIT

141-44990-SCJH	OTHER LOCAL REVENUES		3,120.00
		TOTAL	3,120.00

CREDIT

141-73400-116-SCJH	TEACHERS		2,643.00
141-73400-201-SCJH	SOCIAL SECURITY		200.00
141-73400-204-SCJH	STATE RETIREMENT		232.00
141-73400-212-SCJH	EMPLOYER MEDICARE		45.00
		TOTAL	3,120.00

Explanation: Save the Children has started a new after school counseling program (Journey of Hope).

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 CONSOLIDATED ADMINISTRATION FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #142

DEBIT

142-47141-011	ESEA TITLE I		6,820.00
		TOTAL	6,820.00

CREDIT

142-72210-105-011-0650	SUPERVISOR/DIRECTOR		3,145.00
142-72210-201-011-0650	SOCIAL SECURITY		200.00
142-72210-204-011-0650	STATE RETIREMENT		275.00
142-72210-212-011-0650	EMPLOYER MEDICARE		50.00
142-72210-307-011-0650	COMMUNICATION		150.00
142-72210-790-011-0650	OTHER EQUIPMENT		3,000.00
		TOTAL	6,820.00

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE VI FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #13

DEBIT

142-47148-601	RURAL EDUCATION		5,751.67
		TOTAL	5,751.67

CREDIT

142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		5,751.67
		TOTAL	5,751.67

Explanation: To show new revenue and allocated funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 Title I
 October 14, 2025
 BUDGET AMENDMENT
 #24

DEBIT			
142-47189-100	TITLE II		<u>97,057.36</u>
		TOTAL	<u>97,057.36</u>

CREDIT			
142-72210-524-100	IN SERVICE/STAFF DEVELOPMENT		14,900.00
142-71100-471-100	Software		<u>82,157.36</u>
		TOTAL	<u>97,057.36</u>

Explanation: Allocation of Carryover

 Superintendent Date

 Chairman of the Board Date

MORGAN COUNTY BOARD OF EDUCATION
 Family Resource General Purpose
 August 31, 2015
 BUDGET AMENDMENT
 #1

DEBIT

141-73300-163	EDUCATIONAL ASSISTANTS	23,000.00
141-73300-201	SOCIAL SECURITY	1,500.00
141-73300-204	STATE RETIREMENT	1,500.00
141-73300-206	LIFE INSURANCE	50.00
141-73300-207	MEDICAL INSURANCE	2,500.00
141-73300-208	DENTAL INSURANCE	65.00
141-73300-212	EMPLOYER MEDICARE	500.00
141-73300-355	TRAVEL	6,000.00
141-73300-399	OTHER CONTRACTED SERVICES	1,000.00
141-73300-429	INSTRUCTIONAL SUPPLIES	5,435.00
141-73300-499	OTHER SUPPLIES AND MATERIALS	4,465.00
141-73300-599	OTHER CHARGES	3,985.00
	TOTAL	50,000.00

CREDIT

141-72130-189	OTHER SALARIES & WAGES	25,000.00
141-72130-201	SOCIAL SECURITY	1,500.00
141-72130-204	STATE RETIREMENT	1,500.00
141-72130-206	LIFE INSURANCE	50.00
141-72130-207	MEDICAL INSURANCE	1,000.00
141-72130-355	TRAVEL	7,000.00
141-72130-499	OTHER SUPPLIES AND MATERIALS	8,000.00
141-72130-599	OTHER CHARGES	5,950.00
	TOTAL	50,000.00

Explanation: State required budget to be moved FROM to Support Services/Other Student support

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 COORDINATED SCHOOL HEALTH
 August 31, 2015
 BUDGET AMENDMENT
 #2

DEBIT

141-72120-189-CSH	OTHER SALARIES & WAGES	68,000.00
141-72120-161-CSH	SECRETARY(S)	25,700.00
141-72120-429-CSH	INSTRUCTIONAL SUPPLIES	300.00
	TOTAL	94,000.00

CREDIT

141-72120-105-CSH	SUPERVISOR/DIRECTOR	68,000.00
141-72120-162-CSH	CLERICAL PERSONNEL	25,000.00
141-72120-499-CSH	OTHER SUPPLIES AND MATERIALS	1,000.00
	TOTAL	94,000.00

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE SPECIAL EDUCATION
 August 27, 2015
 BUDGET AMENDMENT
 #3

DEBIT

141-46990	OTHER STATE REVENUES		17,619.97
		TOTAL	17,619.97

CREDIT

141-71200-116	TEACHERS		10,900.00
141-71200-201	SOCIAL SECURITY		680.00
141-71200-212	EMPLOYER MEDICARE		160.00
141-71200-204	STATE RETIREMENT		985.00
141-71200-163	EDUCATIONAL ASSISTANTS		4,894.97
		TOTAL	17,619.97

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PART B
 September 2, 2015
 BUDGET AMENDMENT
 #4

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	108,127.71
	TOTAL	108,127.71

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	50,000.00
142-71200-201-901	SOCIAL SECURITY	3,100.00
142-71200-204-901	STATE RETIREMENT	3,850.00
142-71200-212-901	EMPLOYER MEDICARE	725.00
142-71200-399-901	OTHER CONTRACTED SERVICES	25,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	25,452.71
	TOTAL	108,127.71

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 IDEA PRE-SCHOOL
 September 2, 2015
 BUDGET AMENDMENT
 #5

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	12,722.49
142-72220-399-911	OTHER CONTRACTED SERVICES	6,463.51
	TOTAL	19,186.00

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	8,344.00
142-71200-201-911	SOCIAL SECURITY	530.00
142-71200-212-911	EMPLOYER MEDICARE	125.00
142-72220-189-911	OTHER SALARIES & WAGES	8,600.00
142-72220-201-911	SOCIAL SECURITY	534.00
142-72220-204-911	STATE RETIREMENT	778.00
142-72220-210-911	UNEMPLOYMENT COMPENSATION	150.00
142-72220-212-911	EMPLOYER MEDICARE	125.00
	TOTAL	19,186.00

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #6

DEBIT

141-72620-499	OTHER SUPPLIES AND MATERIALS	7,000.00
141-72620-717	MAINTENANCE EQUIPMENT	2,342.00
	TOTAL	9,342.00

CREDIT

141-72620-105	SUPERVISOR/DIRECTOR	8,000.00
141-72620-201	SOCIAL SECURITY	500.00
141-72620-204	STATE RETIREMENT	722.00
141-72620-212	EMPLOYER MEDICARE	120.00
	TOTAL	9,342.00

Explanation: To cover the cost of a raise for the Supervisor of Maintenance.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 GENERAL PURPOSE
 September 29, 2015
 BUDGET AMENDMENT
 #7

DEBIT

141-72710-425	GASOLINE		9,342.00
		TOTAL	9,342.00

CREDIT

141-72710-105	SUPERVISOR/DIRECTOR		8,000.00
141-72710-201	SOCIAL SECURITY		500.00
141-72710-204	STATE RETIREMENT		722.00
141-72710-212	EMPLOYER MEDICARE		120.00
		TOTAL	9,342.00

Explanation: To over the cost of a raise for the Supervisor of Transportation.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	316,570.00
	TOTAL	<u>316,570.00</u>

CREDIT

142-71100-116-962	TEACHERS	140,500.00
142-71100-188-962	BONUS PAYMENTS	68,250.00
142-71100-195-962	CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-198-962	NON-CERTIFIED SUBSTITUTE TEACHERS	1,125.00
142-71100-201-962	SOCIAL SECURITY	13,082.00
142-71100-204-962	STATE RETIREMENT	19,075.00
142-71100-206-962	LIFE INSURANCE	70.00
142-71100-207-962	MEDICAL INSURANCE	21,564.00
142-71100-208-962	DENTAL INSURANCE	468.00
142-71100-210-962	UNEMPLOYMENT COMPENSATION	900.00
142-71100-212-962	EMPLOYER MEDICARE	2,499.00
142-72210-355-962	TRAVEL	21,960.00
142-72210-399-962	OTHER CONTRACTED SERVICES	9,750.00
142-72210-599-962	OTHER CHARGES	8,000.00
142-72410-188-962	BONUS PAYMENTS	7,000.00
142-72410-201-962	SOCIAL SECURITY	435.00
142-72410-204-962	STATE RETIREMENT	665.00
142-72410-212-962	EMPLOYER MEDICARE	102.00
	TOTAL	<u>316,570.00</u>

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE I FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #9

DEBIT

142-47141-101	ESEA TITLE I	83,431.67
142-72210-189-101-0650	OTHER SALARIES & WAGES	32,523.00
142-72210-201-101-0650	SOCIAL SECURITY	2,015.54
142-72210-206-101-0650	LIFE INSURANCE	25.00
142-72210-207-101-0650	MEDICAL INSURANCE	9,391.45
142-72210-212-101-0650	EMPLOYER MEDICARE	817.00
	TOTAL	128,203.66

CREDIT

142-71100-116-101-0650	TEACHERS	8,200.00
142-71100-201-101-0650	SOCIAL SECURITY	610.00
142-71100-204-101-0650	STATE RETIREMENT	842.00
142-71100-212-101-0650	EMPLOYER MEDICARE	221.00
142-71100-399-101-0650	OTHER CONTRACTED SERVICES	30,000.00
142-71100-722-101-0650	REGULAR INSTRUCTION EQUIPMENT	70,182.66
142-72210-399-101-0650	OTHER CONTRACTED SERVICES	17,400.00
142-72210-208-101-0650	DENTAL INSURANCE	748.00
	TOTAL	128,203.66

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE II FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #10

DEBIT

142-47189-201	TITLE II	38,375.16
142-72210-189-201	OTHER SALARIES & WAGES	10,841.00
142-72210-201-201	SOCIAL SECURITY	263.00
142-72210-207-201	MEDICAL INSURANCE	3,125.00
142-72210-208-201	DENTAL INSURANCE	62.00
142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT	15,718.72
	TOTAL	68,384.88

CREDIT

142-72210-195-201	CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-198-201	NON-CERTIFIED SUBSTITUTE TEACHERS	1,000.00
142-72210-204-201	STATE RETIREMENT	1,173.00
142-72210-206-201	LIFE INSURANCE	9.00
142-72210-212-201	EMPLOYER MEDICARE	15.00
142-72210-355-201	TRAVEL	50,187.88
142-72210-399-201	OTHER CONTRACTED SERVICES	15,000.00
	TOTAL	68,384.88

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SAVE THE CHILDREN PROGRAM
 September 23, 2015
 BUDGET AMENDMENT
 #11

DEBIT

141-44990-SCJH	OTHER LOCAL REVENUES		3,120.00
		TOTAL	3,120.00

CREDIT

141-73400-116-SCJH	TEACHERS		2,643.00
141-73400-201-SCJH	SOCIAL SECURITY		200.00
141-73400-204-SCJH	STATE RETIREMENT		232.00
141-73400-212-SCJH	EMPLOYER MEDICARE		45.00
		TOTAL	3,120.00

Explanation: Save the Children has started a new after school counseling program (Journey of Hope).

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 CONSOLIDATED ADMINISTRATION FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #142

DEBIT

142-47141-011	ESEA TITLE I		6,820.00
		TOTAL	6,820.00

CREDIT

142-72210-105-011-0650	SUPERVISOR/DIRECTOR		3,145.00
142-72210-201-011-0650	SOCIAL SECURITY		200.00
142-72210-204-011-0650	STATE RETIREMENT		275.00
142-72210-212-011-0650	EMPLOYER MEDICARE		50.00
142-72210-307-011-0650	COMMUNICATION		150.00
142-72210-790-011-0650	OTHER EQUIPMENT		3,000.00
		TOTAL	6,820.00

Explanation: To show new revenue and allocate funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 TITLE VI FEDERAL FUNDS
 September 29, 2015
 BUDGET AMENDMENT
 #13

DEBIT

142-47148-601	RURAL EDUCATION		5,751.67
		TOTAL	5,751.67

CREDIT

142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		5,751.67
		TOTAL	5,751.67

Explanation: To show new revenue and allocated funds for expenditure.

 Superintendent

 Date

 Chairman of the Board

 Date