

**GMSD Board Business Meeting**  
**December 15, 2022 6:00 PM**  
Board Room, GMSD Office

1. Call to Order - Swearing in of Newly Elected Board Members
2. Moment of Silence
3. Pledge of Allegiance
4. Approval of Agenda
5. Recognition and Awards
6. REPORTS
  - 6.A. TN Legislative Report
  - 6.B. Chairman's Report
  - 6.C. Financial Report
  - 6.D. Superintendent's Report
7. Citizens to be heard
8. CONSENT AGENDA
  - 8.A. Approval of the Minutes
  - 8.B. Revision of Policies - Second Reading
  - 8.C. Revision of Policies - First Reading
9. BOARD ACTION ITEMS
  - 9.A. 3G Schools' Agreement
  - 9.B. Election of Chairman
  - 9.C. Election of Vice-Chairman
  - 9.D. Election of Tennessee Legislative Representative
10. Announcements
11. Adjournment

**Germantown Board of Education  
Legislative Report (December 15, 2022)**

The 113th Tennessee General Assembly does not convene until January 10, but education-related bills are already being filed, including:

- Senate Bill 12, filed by Senator Todd Gardenhire of Chattanooga, which seeks to expand the state’s private school voucher law in ways that would make it applicable to Hamilton County. Based on the language in the bill, it may also expand the voucher law’s reach to Knox and Madison Counties. The *Tennessee Lookout* reports House Education Administration Committee Chairman Mark White will sponsor the bill in the House.
- House Bill 7, filed by Representative Scott Cepicky of Culleoka, which increases, from \$200 to \$500, the amount school districts are required to pay each teacher in kindergarten through 12th grade for the purchase of instructional supplies for the 2023-2024 school year.

In athletic news, the Legislative Council for the Tennessee Secondary School Athletic Association has made changes to TSSAA’s Amateur Rule to allow student athletes to profit off their name, image, and likeness. Under changes that went into effect last week, students may receive payment as long it is not related to their performance, does not suggest the endorsement or sponsorship of their school, and does not feature the student wearing clothing showing the name or logo of their school. Student athletes may also receive payment for giving instructional services or lessons.

In legal news, Williamson County Chancery Court granted the Williamson County Board of Education’s motion to dismiss a lawsuit alleging its district’s Wit & Wisdom English language arts curriculum violates Tennessee’s law prohibiting instruction on a number of concepts often collectively referred to as “critical race theory.” In its Order, the Court held the plaintiffs lacked standing to sue and, in the alternative, had not exhausted all administrative remedies applicable to them.

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending November 30, 2022

	BUDGET	MONTH	FYTD	VARIANCE	EXPENDED
<b>REVENUES:</b>					
<b>BEP Revenue</b>	31,086,000.00	3,107,500.00	12,430,000.00	(18,656,000.00)	39.99%
<b>Shelby County:</b>					
Property Taxes	16,987,940.00	325,017.58	1,596,949.98	(15,390,990.02)	9.40%
Sales Tax	8,992,290.00	817,475.56	2,483,334.21	(6,508,955.79)	27.62%
Wheel Tax	1,477,882.00	-	-	(1,477,882.00)	0.00%
<b>City of Germantown:</b>					
Maintenance of Effort	3,082,068.00	256,838.67	1,284,193.35	(1,797,874.65)	41.67%
PEG Funding	136,000.00	-	-	(136,000.00)	0.00%
Mixed Drink Tax	204,000.00	20,412.42	45,645.78	(158,354.22)	22.38%
<b>Other Local Revenue</b>	205,420.00	52,370.72	345,322.56	139,902.56	168.11%
<b>Tuition</b>	248,345.00	1,550.00	43,619.00	(204,726.00)	17.56%
<b>Other State Revenue</b>	387,050.00	51,908.60	104,105.41	(282,944.59)	26.90%
<b>Transfers - Indirect Costs</b>	70,000.00	-	-	(70,000.00)	0.00%
<b>Reserves</b>	9,214,569.96	-	-	(9,214,569.96)	0.00%
<b>TOTAL REVENUES</b>	<b>72,091,564.96</b>	<b>4,633,073.55</b>	<b>18,333,170.29</b>	<b>(53,758,394.67)</b>	<b>25.43%</b>
<b>EXPENDITURES:</b>					
<b>Regular Instruction</b>					
Salaries & Wages	21,964,996.00	1,834,259.45	7,082,402.76	(14,882,593.24)	32.24%
Benefits	5,520,125.00	479,222.35	1,777,023.19	(3,743,101.81)	32.19%
Maint & Rep - Equipment	12,000.00	-	1,760.75	(10,239.25)	14.67%
Travel	1,500.00	228.58	732.05	(767.95)	48.80%
Other Contract Svcs	939,315.00	175,699.23	398,174.50	(541,140.50)	42.39%
Inst. Supplies	841,505.62	1,389.13	199,965.25	(641,540.37)	23.76%
Textbooks	790,211.81	-	10,728.35	(779,483.46)	1.36%
Software	375,000.00	5,462.50	213,122.37	(161,877.63)	56.83%
Other Supplies	206,332.00	-	144,803.26	(61,528.74)	70.18%
Other Charges	32,384.00	237.90	13,475.80	(18,908.20)	41.61%
Equipment	879,279.00	33,763.07	85,223.92	(794,055.08)	9.69%
<b>Total Regular Instruction</b>	<b>31,562,648.43</b>	<b>2,530,262.21</b>	<b>9,927,412.20</b>	<b>(21,635,236.23)</b>	<b>31.45%</b>
<b>Alternative Education</b>					
Salaries & Wages	317,858.00	31,195.01	122,870.53	(194,987.47)	38.66%
Benefits	82,838.00	7,971.61	30,145.31	(52,692.69)	36.39%
Inst. Supplies	2,000.00	-	-	(2,000.00)	0.00%
Equipment	2,000.00	109.00	109.00	(1,891.00)	5.45%
<b>Total Alternative Education</b>	<b>404,696.00</b>	<b>39,275.62</b>	<b>153,124.84</b>	<b>(251,571.16)</b>	<b>37.84%</b>
<b>Special Education</b>					
Salaries & Wages	4,197,043.00	312,636.62	1,230,429.54	(2,966,613.46)	29.32%
Benefits	1,095,732.00	87,221.08	327,732.01	(767,999.99)	29.91%
Contract w/Priv. Agencies	44,900.00	3,220.00	32,729.20	(12,170.80)	72.89%
Contracts for Sub Teachers	10,000.00	2,386.50	4,450.50	(5,549.50)	44.51%
Noncertified Subs	5,000.00	405.24	2,208.93	(2,791.07)	44.18%
Inst. Supplies	24,300.00	-	20,317.88	(3,982.12)	83.61%
Equipment	3,000.00	642.90	642.90	(2,357.10)	21.43%
<b>Total Special Education</b>	<b>5,379,975.00</b>	<b>406,512.34</b>	<b>1,618,510.96</b>	<b>(3,761,464.04)</b>	<b>30.08%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending November 30, 2022

<b>Career &amp; Technical Education</b>	<b>BUDGET</b>	<b>MONTH</b>	<b>FYTD</b>	<b>VARIANCE</b>	<b>EXPENDED</b>
Salaries & Wages	1,024,223.00	77,029.98	308,119.92	(716,103.08)	30.08%
Benefits	298,158.00	22,074.90	83,574.15	(214,583.85)	28.03%
Maintenance & Repairs	1,000.00	-	-	(1,000.00)	0.00%
Inst. Supplies	22,000.00	-	13,000.00	(9,000.00)	59.09%
Equipment	30,547.75	-	-	(30,547.75)	0.00%
<b>Total Career &amp; Technical Education</b>	<b>1,375,928.75</b>	<b>99,104.88</b>	<b>404,694.07</b>	<b>(971,234.68)</b>	<b>29.41%</b>
<b>Attendance &amp; Planning</b>					
Salaries & Wages	619,118.00	50,320.58	228,315.22	(390,802.78)	36.88%
Benefits	157,724.00	10,776.19	45,930.63	(111,793.37)	29.12%
Travel	750.00	-	-	(750.00)	0.00%
Other Contract Svcs.	1,000.00	-	78.39	(921.61)	0.00%
Other Supplies	12,000.00	-	537.15	(11,462.85)	4.48%
Inservice/Staff Dev.	16,750.00	-	3,422.72	(13,327.28)	20.43%
Other Charges	5,000.00	2,083.77	3,641.58	(1,358.42)	72.83%
<b>Total Attendance &amp; Planning</b>	<b>812,342.00</b>	<b>63,180.54</b>	<b>281,925.69</b>	<b>(530,416.31)</b>	<b>34.71%</b>
<b>Health Services</b>					
Salaries & Wages	86,763.00	6,153.60	30,988.64	(55,774.36)	35.72%
Benefits	28,512.00	1,841.38	8,240.07	(20,271.93)	28.90%
Other Contract Svcs.	429,600.00	14,117.63	45,757.68	(383,842.32)	10.65%
Other Supplies	24,424.00	529.94	2,268.59	(22,155.41)	9.29%
Inservice/Staff Dev.	4,000.00	394.76	2,256.33	(1,743.67)	56.41%
Other Charges	3,000.00	281.98	1,887.97	(1,112.03)	62.93%
Equipment	3,000.00	105.89	2,531.70	(468.30)	84.39%
<b>Total Health Services</b>	<b>579,299.00</b>	<b>23,425.18</b>	<b>93,930.98</b>	<b>(485,368.02)</b>	<b>16.21%</b>
<b>Other Student Support/Guidance</b>					
Salaries & Wages	1,266,245.00	97,897.66	400,436.73	(865,808.27)	31.62%
Benefits	322,330.00	24,210.99	94,314.11	(228,015.89)	29.26%
Other Contract Svcs.	30,000.00	312.00	780.00	(29,220.00)	2.60%
Other Supplies	8,405.00	-	-	(8,405.00)	0.00%
Inservice/Staff Dev.	30,000.00	-	4,053.07	(25,946.93)	13.51%
Other Charges	8,195.00	267.35	5,700.01	(2,494.99)	69.55%
Other Equipment	42,860.00	-	-	(42,860.00)	0.00%
<b>Total Other Student Support</b>	<b>1,708,035.00</b>	<b>122,688.00</b>	<b>505,283.92</b>	<b>(1,202,751.08)</b>	<b>29.58%</b>
<b>Reg. Instruction Support</b>					
Salaries & Wages	1,896,698.00	154,390.56	691,929.56	(1,204,768.44)	36.48%
Benefits	458,857.00	42,157.14	171,393.16	(287,463.84)	37.35%
Consultants	68,000.00	13,250.00	34,810.00	(33,190.00)	51.19%
Travel	1,000.00	82.50	156.26	(843.74)	15.63%
Library Books/Media	43,400.00	-	43,400.00	0.00	100.00%
Other Supplies	13,500.00	86.79	2,162.03	(11,337.97)	16.02%
Inservice/Staff Dev.	52,000.00	1,931.47	15,356.56	(36,643.44)	29.53%
Other Charges	11,833.00	120.14	816.12	(11,016.88)	6.90%
Other Equipment	17,176.00	-	6,081.24	(11,094.76)	35.41%
<b>Total Reg. Instruction Support</b>	<b>2,562,464.00</b>	<b>212,018.60</b>	<b>966,104.93</b>	<b>(1,596,359.07)</b>	<b>37.70%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending November 30, 2022

<b>SPED Support</b>	<b>BUDGET</b>	<b>MONTH</b>	<b>FYTD</b>	<b>VARIANCE</b>	<b>EXPENDED</b>
Salaries & Wages	1,591,410.00	124,151.33	556,769.53	(1,034,640.47)	34.99%
Benefits	406,605.00	32,312.44	138,178.35	(268,426.65)	33.98%
Contract w/Priv. Agencies	11,000.00	3,360.00	5,450.00	(5,550.00)	49.55%
Travel	2,500.00	482.50	1,470.21	(1,029.79)	58.81%
Other Supplies	11,000.00	5.00	2,439.97	(8,560.03)	22.18%
Inservice/Staff Dev.	19,000.00	262.00	18,980.84	(19.16)	99.90%
Other Charges	2,500.00	38.93	796.12	(1,703.88)	31.84%
<b>Total SPED Support</b>	<b>2,044,015.00</b>	<b>160,612.20</b>	<b>724,085.02</b>	<b>(1,319,929.98)</b>	<b>35.42%</b>
<b>Career and Technical Support</b>					
Director/ Supervisor	19,821.00	1,651.76	8,258.80	(11,562.20)	41.67%
Benefits	5,938.00	495.16	2,205.65	(3,732.35)	37.14%
Other Supplies	1,953.00	-	-	(1,953.00)	0.00%
Inservice/Staff Dev.	4,000.00	200.00	300.00	(3,700.00)	7.50%
<b>Total Vocational Support</b>	<b>31,712.00</b>	<b>2,346.92</b>	<b>10,764.45</b>	<b>(20,947.55)</b>	<b>33.94%</b>
<b>Technology</b>					
Salaries & Wages	734,345.00	57,383.54	277,267.61	(457,077.39)	37.76%
Benefits	229,524.00	15,639.58	67,824.84	(161,699.16)	29.55%
Communications	90,400.00	5,639.41	23,781.87	(66,618.13)	26.31%
Consultants	13,500.00	1,500.00	4,000.00	(9,500.00)	29.63%
Maintenance & Repairs	62,698.00	3,278.10	11,244.36	(51,453.64)	17.93%
Internet Connectivity	243,614.45	15,651.20	62,604.80	(181,009.65)	25.70%
Travel	1,000.00	-	-	(1,000.00)	0.00%
Office Supplies	500.00	9.98	323.80	(176.20)	64.76%
Cabling	10,000.00	-	3,265.20	(6,734.80)	32.65%
Software	527,795.00	16,144.00	352,976.99	(174,818.01)	66.88%
Other Supplies	23,000.00	1,099.63	3,190.87	(19,809.13)	13.87%
Inservice/Staff Dev.	8,000.00	-	941.45	(7,058.55)	11.77%
Other Charges	26,000.00	-	5,763.64	(20,236.36)	22.17%
Adm Equipment	80,057.21	2,312.97	63,485.38	(16,571.83)	79.30%
Other Equipment	12,000.00	-	5,280.04	(6,719.96)	44.00%
<b>Total Technology</b>	<b>2,062,433.66</b>	<b>118,658.41</b>	<b>881,950.85</b>	<b>(1,180,482.81)</b>	<b>42.76%</b>
<b>Board of Education</b>					
Salaries & Wages	21,500.00	-	-	(21,500.00)	0.00%
Benefits	58,645.00	300.44	1,497.37	(57,147.63)	2.55%
OPEB	706,000.00	-	-	(706,000.00)	0.00%
Audit Services	65,000.00	20,000.00	46,700.00	(18,300.00)	71.85%
Dues & Memberships	21,000.00	7,250.00	9,250.00	(11,750.00)	44.05%
Legal Services	210,000.00	14,277.00	53,997.00	(156,003.00)	25.71%
Other Supplies	1,000.00	300.00	347.00	(653.00)	34.70%
Judgments	357,453.00	-	357,420.00	(33.00)	99.99%
Liability Insurance	100,748.00	-	62,277.00	(38,471.00)	61.81%
Surety Bond Premium	300.00	-	-	(300.00)	0.00%
Trustee Commissions	459,316.00	14,547.43	56,356.56	(402,959.44)	12.27%
Workers' Compensation	80,000.00	1,471.27	62,599.30	(17,400.70)	78.25%
Inservice/Staff Dev.	20,000.00	424.75	1,170.50	(18,829.50)	5.85%
<b>Total Board of Education</b>	<b>2,100,962.00</b>	<b>58,570.89</b>	<b>651,614.73</b>	<b>(1,449,347.27)</b>	<b>31.02%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending November 30, 2022

<b>Superintendent</b>	<b>BUDGET</b>	<b>MONTH</b>	<b>FYTD</b>	<b>VARIANCE</b>	<b>EXPENDED</b>
Salaries & Wages	434,829.00	34,458.32	172,324.73	(262,504.27)	39.63%
Benefits	113,033.00	8,610.70	41,842.31	(71,190.69)	37.02%
Dues & Memberships	9,500.00	50.00	3,094.00	(6,406.00)	32.57%
Postal Charges	10,000.00	1,162.25	2,245.25	(7,754.75)	22.45%
Travel	5,000.00	-	-	(5,000.00)	0.00%
Other Contracted Svcs.	29,600.00	1,227.32	9,610.10	(19,989.90)	32.47%
Office Supplies	20,000.00	2,784.70	3,710.50	(16,289.50)	18.55%
Other Supplies	28,250.00	1,238.62	11,995.20	(16,254.80)	42.46%
Inservice/Staff Dev.	21,200.00	-	7,647.59	(13,552.41)	36.07%
Other Charges	1,000.00	-	-	(1,000.00)	0.00%
<b>Total Superintendent</b>	<b>672,412.00</b>	<b>49,531.91</b>	<b>252,469.68</b>	<b>(419,942.32)</b>	<b>37.55%</b>
<b>Office of the Principal</b>					
Salaries & Wages	3,304,456.00	285,003.27	1,190,951.96	(2,113,504.04)	36.04%
Benefits	868,427.00	71,275.83	279,570.10	(588,856.90)	32.19%
Other Contract Svcs.	30,000.00	-	30,000.00	0.00	100.00%
Other Supplies	147,000.00	-	146,999.00	(1.00)	100.00%
Inservice/Staff Dev.	11,525.00	-	3,500.22	(8,024.78)	30.37%
Other Charges	14,975.00	-	14,975.00	0.00	100.00%
<b>Total Office of the Principal</b>	<b>4,376,383.00</b>	<b>356,279.10</b>	<b>1,665,996.28</b>	<b>(2,710,386.72)</b>	<b>38.07%</b>
<b>Fiscal Services</b>					
Salaries & Wages	435,970.00	33,257.01	169,440.63	(266,529.37)	38.87%
Benefits	124,334.00	8,452.67	38,681.57	(85,652.43)	31.11%
Dues & Memberships	700.00	-	50.00	(650.00)	7.14%
Travel	600.00	-	50.13	(549.87)	8.36%
Other Contract Svcs.	4,000.00	-	-	(4,000.00)	0.00%
Office Supplies	5,000.00	985.64	1,505.43	(3,494.57)	30.11%
Software	78,000.00	-	49,554.04	(28,445.96)	63.53%
Inservice/Staff Dev.	6,000.00	1,971.21	3,585.06	(2,414.94)	59.75%
Other Charges	17,250.00	804.96	4,393.60	(12,856.40)	25.47%
Other Equipment	1,500.00	-	-	(1,500.00)	0.00%
<b>Total Fiscal Services</b>	<b>673,354.00</b>	<b>45,471.49</b>	<b>267,260.46</b>	<b>(406,093.54)</b>	<b>39.69%</b>
<b>Human Resources</b>					
Salaries & Wages	422,626.00	30,192.40	150,962.00	(271,664.00)	35.72%
Benefits	107,798.00	6,551.52	31,113.78	(76,684.22)	28.86%
Dues & Memberships	720.00	-	-	(720.00)	0.00%
Travel	100.00	-	-	(100.00)	0.00%
Other Contract Svcs.	6,500.00	-	6,500.00	0.00	100.00%
Office Supplies	2,000.00	-	357.96	(1,642.04)	17.90%
Software	15,200.00	-	12,313.95	(2,886.05)	81.01%
Other Supplies	1,200.00	-	-	(1,200.00)	0.00%
Inservice/Staff Dev.	40,815.00	2,091.84	15,305.88	(25,509.12)	37.50%
Other Charges	2,000.00	189.75	1,364.25	(635.75)	68.21%
<b>Total Human Resources</b>	<b>598,959.00</b>	<b>39,025.51</b>	<b>217,917.82</b>	<b>(381,041.18)</b>	<b>36.38%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending November 30, 2022

<b>Operation of Plant</b>	<b>BUDGET</b>	<b>MONTH</b>	<b>FYTD</b>	<b>VARIANCE</b>	<b>EXPENDED</b>
Salaries & Wages	361,287.00	28,332.27	140,641.88	(220,645.12)	38.93%
Benefits	116,469.00	9,019.15	38,514.34	(77,954.66)	33.07%
Janitorial Services	1,040,000.00	85,318.20	350,941.02	(689,058.98)	33.74%
Other Contract Svcs.	171,480.00	15,014.04	90,091.19	(81,388.81)	52.54%
Utilities	1,165,000.00	115,693.95	527,571.77	(637,428.23)	45.29%
Property Insurance	273,232.00	-	263,113.00	(10,119.00)	96.30%
Other Charges	50,000.00	5,469.84	23,114.74	(26,885.26)	46.23%
Equipment	5,000.00	426.87	2,119.23	(2,880.77)	42.38%
<b>Total Operation of Plant</b>	<b>3,182,468.00</b>	<b>259,274.32</b>	<b>1,436,107.17</b>	<b>(1,746,360.83)</b>	<b>45.13%</b>
<b>Maintenance of Plant</b>					
Salaries & Wages	535,580.00	42,899.64	218,106.71	(317,473.29)	40.72%
Benefits	150,383.00	11,791.48	52,570.60	(97,812.40)	34.96%
Maintenance & Repairs	855,084.30	63,680.70	322,431.20	(532,653.10)	37.71%
Travel	20,000.00	718.31	3,403.03	(16,596.97)	17.02%
Other Contract Svcs.	10,000.00	-	-	(10,000.00)	0.00%
Office Supplies	1,000.00	404.56	782.43	(217.57)	78.24%
Inservice/Staff Dev.	5,000.00	-	2,770.02	(2,229.98)	55.40%
<b>Total Maintenance of Plant</b>	<b>1,577,047.30</b>	<b>119,494.69</b>	<b>600,063.99</b>	<b>(976,983.31)</b>	<b>38.05%</b>
<b>Transportation</b>					
Contracts w/Other Schools	79,445.00	6,620.00	33,100.00	(46,345.00)	41.66%
Contracts w/Private Agencies	1,650,000.00	133,091.82	464,835.96	(1,185,164.04)	28.17%
Diesel	225,000.00	23,452.14	69,715.37	(155,284.63)	30.98%
<b>Total Transportation</b>	<b>1,954,445.00</b>	<b>163,163.96</b>	<b>567,651.33</b>	<b>(1,386,793.67)</b>	<b>29.04%</b>
<b>Safety</b>					
Benefits	0.00	-	-	0.00	#DIV/0!
Maintenance & Repairs	3,000.00	-	-	(3,000.00)	0.00%
Office Supplies	250.00	-	-	(250.00)	0.00%
Other Supplies & Materials	500.00	-	-	(500.00)	0.00%
Inservice/Staff Dev.	5,000.00	-	(522.55)	(5,522.55)	-10.45%
Other Charges	19,944.00	-	-	(19,944.00)	0.00%
Other Equipment	8,000.00	-	250.00	(7,750.00)	3.13%
<b>Total Safety</b>	<b>36,694.00</b>	<b>-</b>	<b>(272.55)</b>	<b>(36,966.55)</b>	<b>-0.74%</b>
<b>Capital Outlay</b>					
Other Salaries & Wages	15,000.00	-	5,517.60	(9,482.40)	36.78%
Benefits	-	-	881.07	881.07	#DIV/0!
Architects	301,006.25	53,809.65	130,068.23	(170,938.02)	43.21%
Transfer to Other Funds	528,225.00	-	273,048.75	(255,176.25)	51.69%
Building Construction	6,478,841.18	409,862.05	3,007,315.72	(3,471,525.46)	46.42%
Building Improvements	643,807.94	33,883.75	138,704.03	(505,103.91)	21.54%
Other Capital Outlay	428,411.45	19,009.00	303,277.85	(125,133.60)	70.79%
<b>Total Capital Outlay</b>	<b>8,395,291.82</b>	<b>516,564.45</b>	<b>3,858,813.25</b>	<b>(4,527,877.24)</b>	<b>45.96%</b>
<b>Summer Schools - Fed Thru State</b>					
Café Personnel				0.00	#DIV/0!
Food Supplies				0.00	#DIV/0!
<b>Summer Schools - Fed Thru State</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>#DIV/0!</b>
Transfers to Cafeteria Fund	0.00	-	-	0.00	#DIV/0!
<b>EXPENDITURES TOTAL</b>	<b>72,091,564.96</b>	<b>5,385,461.22</b>	<b>25,085,410.07</b>	<b>(47,006,154.89)</b>	<b>34.80%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending November 30, 2022

<b>TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>(752,387.67)</b>	<b>(6,752,239.78)</b>
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Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**FEDERAL PROJECTS FUND**  
As of Month Ending November 30, 2022

	BUDGET	Month	FYTD	EXPENDED
<b>REVENUES:</b>				
Consolidated Admin	121,867.00	9,351.06	48,499.00	39.80%
Title I	1,602,950.00	165,065.65	495,773.86	30.93%
Title II	127,347.00	8,360.25	26,440.26	20.76%
Title III	12,223.00	1,292.65	7,352.65	60.15%
Title IV	136,229.00	13,981.56	39,199.02	28.77%
IDEA, Part B	1,880,633.00	96,768.05	394,738.17	20.99%
IDEA, Preschool	20,847.00	154.44	480.44	2.30%
Carl Perkins - Basic	63,290.00	3,081.91	26,118.86	41.27%
IDEA Implementation Grant	60,503.00	-	-	0.00%
ESSER 2.0	381,409.00	10,440.94	278,393.94	72.99%
ESSER 3.0	2,984,554.00	83,014.43	437,592.78	14.66%
ESSER Planning Grant	110,780.00	-	20,235.00	18.27%
ARP IDEA	149,191.00	2,823.00	2,823.00	1.89%
ARP IDEA Preschool	12,581.00	-	-	0.00%
ELC Grant	1,031,694.00	66,005.63	222,381.63	21.55%
TN All Corps Grant	458,298.00	41,558.25	148,010.72	32.30%
Fiscal Premonitoring Grant	31,700.00	10,000.00	10,000.00	31.55%
<b>TOTAL REVENUES</b>	<b>9,186,096.00</b>	<b>511,897.82</b>	<b>2,158,039.33</b>	<b>23.49%</b>

<b>EXPENDITURES:</b>				
<b>Title - Cons Admin</b>				
Salaries & Wages	82,592.00	7,489.20	34,446.00	41.71%
Benefits	20,498.00	1,861.86	7,858.98	38.34%
Indirect Costs	5,240.00	-	-	0.00%
Inservice/Staff Dev.	10,537.00	-	3,439.02	32.64%
Other Equipment	3,000.00	-	2,755.00	91.83%
<b>Total Title - Cons Admin</b>	<b>121,867.00</b>	<b>9,351.06</b>	<b>48,499.00</b>	<b>39.80%</b>

<b>Title I</b>				
Salaries & Wages	497,150.00	45,626.46	138,165.84	27.79%
Benefits	118,165.00	8,413.95	26,101.50	22.09%
Contracts for Sub Teachers	72,000.00	4,063.41	8,965.41	12.45%
Other Contract Svcs	47,339.00	-	-	0.00%
Inst. Supplies	298,740.00	38,321.89	190,215.67	63.67%
Other Supplies & Materials	4,600.00	-	-	0.00%
Indirect costs	21,641.00	-	-	0.00%
Inservice/Staff Dev.	309,514.00	24,655.96	51,865.56	16.76%
Other Charges	10,327.00	-	527.12	5.10%
Regular Instruction Equipment	223,474.00	43,983.98	79,932.76	35.77%
<b>Total Title I</b>	<b>1,602,950.00</b>	<b>165,065.65</b>	<b>495,773.86</b>	<b>30.93%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**FEDERAL PROJECTS FUND**  
As of Month Ending November 30, 2022

<b>Title II</b>				
Salaries & Wages	50,565.00	6,925.20	19,626.00	38.81%
Benefits	12,242.00	1,435.05	4,303.68	35.16%
Contracts for Sub Teachers	1,053.00	-	129.00	12.25%
Indirect Costs	4,441.00	-	-	0.00%
Inservice/Staff Dev.	59,046.00	-	2,381.58	4.03%
<b>Total Title II</b>	<b>127,347.00</b>	<b>8,360.25</b>	<b>26,440.26</b>	<b>20.76%</b>

<b>Title III</b>				
Instructional Supplies & Materials	10,473.00	1,292.65	7,232.65	69.06%
Inservice/Staff Dev.	1,750.00	-	120.00	6.86%
<b>Total Title III</b>	<b>12,223.00</b>	<b>1,292.65</b>	<b>7,352.65</b>	<b>60.15%</b>

<b>Title IV</b>				
Contracts for Sub Teachers	6,084.00	774.00	2,193.00	36.05%
Instructional Supplies & Materials	19,700.00	285.00	6,214.48	31.55%
Other Supplies	17,474.00	1,510.00	8,207.14	46.97%
Indirect Costs	1,700.00	-	-	0.00%
Inservice/Staff Dev.	71,860.00	7,783.56	18,955.40	26.38%
Regular Instruction Equipment	19,411.00	3,629.00	3,629.00	18.70%
<b>Total Title IV</b>	<b>136,229.00</b>	<b>13,981.56</b>	<b>39,199.02</b>	<b>28.77%</b>

<b>Carl Perkins - Basic</b>				
Travel	10,000.00	-	-	0.00%
Other Contract Svcs	3,500.00	-	-	0.00%
Instructional Supplies & Materials	20,275.00	-	15,200.00	74.97%
Other Supplies	14,000.00	-	6,880.00	49.14%
Inservice/Staff Dev.	15,515.00	3,081.91	4,038.86	26.03%
<b>Total Carl Perkins - Basic</b>	<b>63,290.00</b>	<b>3,081.91</b>	<b>26,118.86</b>	<b>41.27%</b>

<b>IDEA Implementation Grant</b>				
Salaries & Wages	13,286.00	-	-	0.00%
Benefits	1,885.00	-	-	0.00%
Evaluation & Testing	7,500.00	-	-	0.00%
Instructional Supplies & Materials	37,832.00	-	-	0.00%
<b>Total IDEA Implementation Grant</b>	<b>60,503.00</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**FEDERAL PROJECTS FUND**  
As of Month Ending November 30, 2022

<b>IDEA B</b>				
Salaries & Wages	962,629.00	63,044.73	260,852.49	27.10%
Benefits	332,404.00	17,140.60	66,312.19	19.95%
Contracts W/Private Agencies	155,000.00	1,080.00	5,525.92	3.57%
Evaluation & Testing	60,000.00	7,500.00	9,749.73	16.25%
Maintenance & Repairs-Vehicles	3,000.00	-	-	0.00%
Travel	1,600.00	-	76.12	4.76%
Contracts for Sub Teachers	20,000.00	-	-	0.00%
Noncertified Subs	13,500.00	-	-	0.00%
Other Contract Svcs.	15,000.00	-	40.00	0.27%
Fuel	4,000.00	-	-	0.00%
Instr. Supplies	120,000.00	7,636.72	49,099.57	40.92%
Other Supplies	35,000.00	48.12	2,510.50	7.17%
Indirect costs	30,000.00	-	-	0.00%
Vehicle Insurance	1,000.00	-	225.80	22.58%
Inservice/Staff Dev.	100,000.00	317.88	317.88	0.32%
Other Charges	2,500.00	-	-	0.00%
Special Education Equipment	25,000.00	-	27.97	0.11%
<b>Total IDEA B</b>	<b>1,880,633.00</b>	<b>96,768.05</b>	<b>394,738.17</b>	<b>20.99%</b>

<b>IDEA Preschool</b>				
Contracts W/Private Agencies	9,514.00	-	-	0.00%
Instr. Supplies	5,545.00	154.44	480.44	8.66%
Indirect Costs	788.00	-	-	0.00%
Inservice/Staff Dev.	3,000.00	-	-	0.00%
Equipment	2,000.00	-	-	0.00%
<b>Total IDEA Preschool</b>	<b>20,847.00</b>	<b>154.44</b>	<b>480.44</b>	<b>2.30%</b>

<b>Fiscal Premonitoring Grant</b>				
Oth Contracted Services	31,700.00	10,000.00	10,000.00	31.55%
<b>Total Fiscal Premonitoring Grant</b>	<b>31,700.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>31.55%</b>

<b>ESSER 2.0</b>				
Salaries & Wages	32,000.00	9,000.00	9,000.00	28.13%
Benefits	5,229.00	1,440.94	1,440.94	27.56%
Contracts W/Private Agencies	300,000.00	-	223,773.00	74.59%
Building Construction	44,180.00	-	44,180.00	100.00%
<b>Total ESSER 2.0</b>	<b>381,409.00</b>	<b>10,440.94</b>	<b>278,393.94</b>	<b>72.99%</b>

<b>ESSER 3.0</b>				
Salaries & Wages	2,335,478.00	69,763.57	254,649.27	10.90%
Benefits	433,647.00	13,250.86	47,200.91	10.88%
Communication	17,922.00	-	17,922.00	100.00%
Instructional Supplies & Materials	76,400.00	-	3,472.16	4.54%
Software	82,681.00	-	82,681.44	100.00%
Building Construction	31,667.00	-	31,667.00	100.00%
Reg Instruction Equipment	6,759.00	-	-	0.00%
<b>Total ESSER 3.0</b>	<b>2,984,554.00</b>	<b>83,014.43</b>	<b>437,592.78</b>	<b>14.66%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**FEDERAL PROJECTS FUND**  
As of Month Ending November 30, 2022

<b>ESSER Planning Grant</b>				
Other Contracted Svcs	110,780.00	-	20,235.00	18.27%
<b>Total ESSER Planning Grant</b>	<b>110,780.00</b>	<b>-</b>	<b>20,235.00</b>	<b>18.27%</b>
<b>ARP IDEA</b>				
Salaries & Wages	5,000.00	95.00	95.00	1.90%
Benefits	450.00	7.27	7.27	1.62%
Evaluation & Testing	25,000.00	-	-	0.00%
Instructional Supplies & Materials	69,741.00	-	-	0.00%
Other Supplies	10,000.00	-	-	0.00%
Indirect Costs	4,000.00			0.00%
Inservice/Staff Dev.	15,000.00	2,720.73	2,720.73	18.14%
Special Education Equipment	20,000.00	-	-	0.00%
<b>Total ARP IDEA</b>	<b>149,191.00</b>	<b>2,823.00</b>	<b>2,823.00</b>	<b>1.89%</b>
<b>ARP IDEA Preschool</b>				
Contracts W/Private Agencies	12,581.00	-	-	0.00%
<b>Total ARP IDEA Preschool</b>	<b>12,581.00</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Epidemiology &amp; Lab Capacity (ELC) Grant</b>				
Salaries & Wages	729,798.00	48,025.66	142,145.64	19.48%
Benefits	122,128.00	9,458.20	34,985.36	28.65%
Other Charges	25,000.00	-	-	0.00%
Bldg Improvements	75,000.00	2,577.75	30,739.70	40.99%
Health Equipment	79,768.00	5,944.02	14,510.93	18.19%
<b>Total Epidemiology &amp; Lab Capacity (ELC) Grant</b>	<b>1,031,694.00</b>	<b>66,005.63</b>	<b>222,381.63</b>	<b>21.55%</b>
<b>TN All Corps</b>				
Salaries & Wages	420,000.00	37,362.50	136,250.00	32.44%
Benefits	32,298.00	2,858.26	10,423.23	32.27%
Other Supplies & Materials	6,000.00	1,337.49	1,337.49	22.29%
<b>Total TN All Corps</b>	<b>458,298.00</b>	<b>41,558.25</b>	<b>148,010.72</b>	<b>32.30%</b>
<b>Total Expenditures</b>	<b>9,186,096.00</b>	<b>511,897.82</b>	<b>2,158,039.33</b>	<b>23.49%</b>
<b>TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	

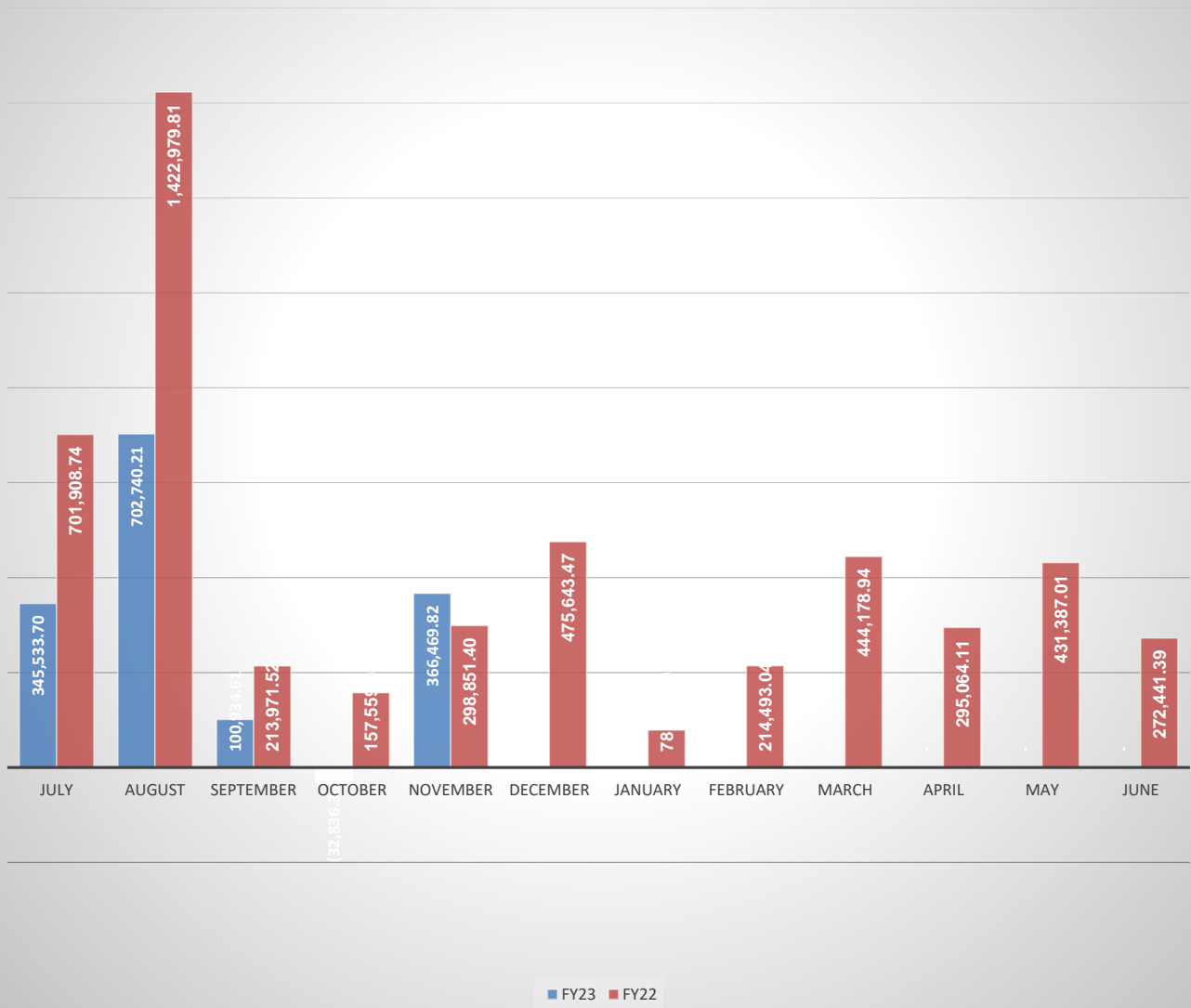
Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**HEALTH INSURANCE FUND**  
As of Month Ending November 30, 2022

	Month	FYTD	BUDGET	EXPENDED
<b>REVENUES:</b>				
Employee Contributions	189,725.56	656,460.16	1,766,260.00	37.17%
Employer Contributions	349,282.21	1,213,031.10	3,295,640.00	36.81%
Other Income	-	46,964.25	200,000.00	23.48%
Interest Income	3,230.31	11,551.96	-	0.00%
Reserves	-	-	998,100.00	0.00%
<b>TOTAL REVENUES:</b>	542,238.08	1,928,007.47	6,260,000.00	30.80%
<b>EXPENDITURES:</b>				
Medical Claims	366,469.82	1,482,022.99	5,000,000.00	29.64%
Stop-Loss Premiums	71,590.57	357,229.78	960,000.00	37.21%
Administrative Expenses	22,197.69	107,399.14	300,000.00	35.80%
<b>TOTAL EXPENDITURES:</b>	460,258.08	1,946,651.91	6,260,000.00	31.10%
<b>FUND BALANCE</b>	<b>81,980.00</b>	<b>(18,644.44)</b>	-	

	FY 23 Cash Basis Claims	FY 22 Cash Basis Claims		
July	345,533.70	701,908.74		
August	702,740.21	1,422,979.81		
September	100,934.61	213,971.52		
October	(32,836.30)	157,559.98		
November	366,469.82	298,851.40		
December	-	475,643.47		
January	-	78,681.79		
February	-	214,493.04		
March	-	444,178.94		
April	-	295,064.11		
May	-	431,387.01		
June	-	272,441.39		
Y-T-D	1,482,842.04	5,007,161.20	Monthly Average Budgeted	416,666.67

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**HEALTH INSURANCE FUND**  
 As of Month Ending November 30, 2022

**Analysis of Cash Basis Claims for FY 2022-23**



Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**CAPITAL PROJECTS FUND**  
As of Ending November 30, 2022

	<u>BUDGET</u>	<u>Month</u>	<u>YTD</u>	<u>EXPENDED</u>
<b>REVENUES:</b>				
County Commission	1,500,000.00	-	-	0.00%
Bonds Issued	2,500,000.00	-	583,580.85	23.34%
Transfers from City of Germantown	1,000,000.00	55,040.00	55,040.00	0.00%
Interest Income	-	-	-	0.00%
Reserves	-	-	-	0.00%
<b>TOTAL REVENUES:</b>	<u>5,000,000.00</u>	<u>55,040.00</u>	<u>638,620.85</u>	<u>12.77%</u>
<b>EXPENDITURES:</b>				
Building Construction	4,000,000.00	59,066.19	1,183,035.85	29.58%
Building Improvements	1,000,000.00	55,040.00	55,040.00	5.50%
<b>TOAL EXPENDITURES:</b>	<u>5,000,000.00</u>	<u>114,106.19</u>	<u>1,238,075.85</u>	<u>24.76%</u>
<b>FUND BALANCE</b>	<u>-</u>	<u>(59,066.19)</u>	<u>(599,455.00)</u>	

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**CAFETERIA FUND**

As of Month Ending November 30, 2022

	BUDGET	Month	YTD	EXPENDED
<b>REVENUES:</b>				
Lunch, Breakfast, A la Carte Sales	1,490,849.00	127,458.55	567,227.45	38.05%
USDA School Lunch	515,274.00	41,349.03	173,935.67	33.76%
USDA Breakfast	40,780.00	4,489.22	17,968.60	44.06%
USDA Other	-	-	-	#DIV/0!
Other State Funds	-	-	-	0.00%
Other Federal Thru State Funds	123,830.00	-	126,965.40	0.00%
Other Revenue	5,000.00	250.00	1,823.05	36.46%
Reserves	196,053.64	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>2,371,786.64</b>	<b>173,546.80</b>	<b>887,920.17</b>	<b>37.44%</b>
<b>EXPENDITURES:</b>				
Other Contracted Services - SFE	2,105,465.00	135,991.80	679,808.98	32.29%
<b>NET BALANCE</b>	<b>266,321.64</b>	<b>37,555.00</b>	<b>208,111.19</b>	<b>78.14%</b>
<b>DISTRICT EXPENDITURES:</b>				
Maint and Repair - Equipment	40,000.00	5,575.65	17,927.05	44.82%
UDSA Commodities	95,280.00	-	-	0.00%
Other Supplies & Materials	7,000.00	-	989.84	14.14%
Inservice/ Staff Development	2,000.00	-	382.25	19.11%
Equipment	122,041.64	4,240.00	51,209.72	41.96%
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>266,321.64</b>	<b>9,815.65</b>	<b>70,508.86</b>	<b>26.48%</b>
<b>EXPENDITURES TOTAL</b>	<b>2,371,786.64</b>	<b>145,807.45</b>	<b>750,317.84</b>	
Excess/(Def) of Revenues over Expenditures	-	27,739.35	137,602.33	#DIV/0!
Operating Transfer In	-	-	-	#DIV/0!
<b>FUND BALANCE</b>	<b>-</b>	<b>27,739.35</b>	<b>137,602.33</b>	

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**OPEB TRUST**

As of Month Ending November 30, 2022

	<u>Month</u>	<u>YTD</u>	<u>BUDGET</u>	<u>EXPENDED</u>
<b>REVENUES:</b>				
Employer Contributions	-	-	755,000.00	0.00%
Retiree Contributions	-	-	80,000.00	0.00%
Interest and Dividend Income	3,984.47	30,003.14	75,000.00	40.00%
Realized gain/(loss) on investments	4,716.75	12,920.83	-	0.00%
Unrealized gain/(loss) on investments	232,219.71	120,300.28	292,500.00	41.13%
Other Income			-	0.00%
<b>TOTAL REVENUES</b>	<u>240,920.93</u>	<u>163,224.25</u>	<u>1,202,500.00</u>	<u>13.57%</u>
<b>EXPENDITURES:</b>				
Retiree Stipends	7,950.00	38,850.00	90,000.00	43.17%
Medical Claims	43,187.89	43,187.89	600,000.00	7.20%
Insurance Premiums		-	48,000.00	0.00%
Administrative Expenses	1,208.33	9,341.65	25,000.00	37.37%
<b>TOTAL EXPENDITURES</b>	<u>52,346.22</u>	<u>91,379.54</u>	<u>763,000.00</u>	<u>11.98%</u>
<b>FUND BALANCE</b>	<u><u>188,574.71</u></u>	<u><u>71,844.71</u></u>	<u><u>439,500.00</u></u>	

Germantown Municipal School District  
**BALANCE SHEET**  
All Funds  
As of Month Ending November 30, 2022

	School Operating	Federal Projects	Cafeteria	Capital Projects	Health Insurance	OPEB Trust	General Fixed Asset Account Group	Total
<b>ASSETS</b>								
Cash and Cash Equivalents	3,190,619.54	(573,330.55)	1,213,428.86	57,960.94	1,141,636.75	81,721.00	-	5,112,036.54
Investments - LGIP	15,249,179.08	-	-	-	1,071,123.67	3,981,899.53	-	20,302,202.28
Investments - Money Market	1,503,255.94	-	-	-	-	-	-	1,503,255.94
Accrued Interest	-	-	-	-	-	218.72	-	218.72
Accounts Receivable	17,759.79	-	-	-	-	-	-	17,759.79
Due from Other Govts	-	574,040.05	45,838.25	-	-	-	-	619,878.30
Due from City	-	-	-	-	-	-	-	-
Due from Schools	-	-	-	-	-	-	-	-
Due from Other Funds	25,183.68	-	-	-	-	-	-	25,183.68
Restricted Investments - SRT	371,525.00	-	-	-	-	-	-	371,525.00
Prepaid Expenses	-	-	-	-	-	-	-	-
Fixed Assets:	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	6,377,894.00	6,377,894.00
Land Improvements	-	-	-	-	-	-	1,970,270.25	1,970,270.25
Buildings	-	-	-	-	-	-	111,960,825.63	111,960,825.63
Improvements	-	-	-	-	-	-	2,617,910.80	2,617,910.80
Equipment	-	-	-	-	-	-	19,047,595.12	19,047,595.12
Construction-in-Progress	-	-	-	-	-	-	20,752,774.14	20,752,774.14
Accumulated Depreciation	-	-	-	-	-	-	(28,554,120.98)	(28,554,120.98)
<b>ASSETS TOTAL</b>	<b>20,357,523.03</b>	<b>709.50</b>	<b>1,259,267.11</b>	<b>57,960.94</b>	<b>2,212,760.42</b>	<b>4,063,839.25</b>	<b>134,173,148.96</b>	<b>162,125,209.21</b>
<b>LIABILITIES</b>								
Accounts Payable	329,271.66	709.50	136,241.75	59,066.19	567.00	-	-	525,856.10
Accrued Expenses	48,610.03	-	-	-	706,035.00	-	-	754,645.03
Due to the City of Germantown	-	-	-	-	-	-	-	-
Due to Schools	4,967.30	-	-	-	-	-	-	-
Due to Other Funds	(4,900.00)	-	-	-	-	-	-	(4,900.00)
Unearned Revenue	-	-	116,538.08	-	-	-	-	116,538.08
<b>LIABILITIES TOTAL</b>	<b>377,948.99</b>	<b>709.50</b>	<b>252,779.83</b>	<b>59,066.19</b>	<b>706,602.00</b>	<b>-</b>	<b>-</b>	<b>1,392,139.21</b>
<b>FUND BALANCE</b>								
Change in Fund Balance	(6,752,239.78)	-	137,602.33	(599,455.00)	(18,644.44)	71,844.71	4,078,657.54	(3,082,234.64)
Beginning Fund Balance	26,731,813.82	-	868,884.95	598,349.75	1,524,802.86	3,991,994.54	130,094,491.42	163,810,337.34
Ending Fund Balance	19,979,574.04	-	1,006,487.28	(1,105.25)	1,506,158.42	4,063,839.25	134,173,148.96	160,728,102.70
<b>LIABILITIES AND FUND BAL TOTAL</b>	<b>20,357,523.03</b>	<b>709.50</b>	<b>1,259,267.11</b>	<b>57,960.94</b>	<b>2,212,760.42</b>	<b>4,063,839.25</b>	<b>134,173,148.96</b>	<b>162,120,241.91</b>
<b>VARIANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **Rationale for Revision of GMSD Policies 11.29.22 Board Business Meeting**

*Revisions are recommended for the following.*

*First Reading – 11.29.22*

*Second Reading – 12.15.22*

*\*The Board recommended the following suggestions in Italics after the discussion during the Work Session on 11.16.22*

1. **Revision Policy 2.200 Annual Operating Budget** – The language in the first paragraph of policy 5.116 was convoluted and had nothing to do with the balance of the policy and did not properly reflect the law on the subject of the budget as it relates to the statutory authority of the Superintendent or the Board; therefore, we recommend extracting that language from policy 5.116 and include a proper reflection of the statutory authority of the Superintendent and the Board in this policy 2.200.

*Edit Page 1 / Lines 4 & 5 to change to “Germantown Board of Education” for consistency.*

2. **Revision Policy 2.400 Revenues, Gifts, and Bequests** – We recommend replacing “Board” with “Germantown Board of Education” in order to be consistent with similar recent changes the Board has made to other policies. Superfluous language has been removed. Language regarding “online payment” has been added to bring the policy into more contemporary practice. The word “administrator” has been removed under the “Excluding School Support Organizations” because Principals should review all such donations, gifts and sponsorships to ascertain the appropriateness of same. Phrases like “best interest”, “school is required to meet conditional provisions”, etc. have been removed because those terms are too obscure to have value in a policy. We recommend removing the “release” language because such a requirement makes the gift giving more complicated and it too cumbersome enforce. Citations have been updated and footnote numbers removed to reflect current practice.

*Edit Page 3/ Lines 2, 4 and 6 to add “grants” after “sponsorships” for consistency.*

*Remove Page 3 / Lines 8 and 9.*

3. **Revision Policy 2.500 Deposits of Funds** –Recommended changes reflect recommendations of the Tennessee Internal School Uniform Accounting Manual. Citations have been updated and footnotes removed to reflect current practice.

*Edit Page 1/ Line 2 to change “Board” to “Germantown Board of Education” for consistency.*

*Edit Page 1 / Line 9 to change “should” to “shall”.*

4. **Revision Policy 2.703 Audits** – We recommend replacing “Board” with “Germantown Board of Education” in order to be consistent with similar recent changes the Board has made to other policies. The language regarding submission to the Commissioner of Education reflects statutory requirements. The revision regarding the contract date for the CPA was made because the

existing language is too restraining in that circumstances sometimes dictate that the contract is approved on differing dates. Citations have been updated and footnotes removed to reflect current practice.

5. **Revision Policy 5.116 Reductions in Staff (formerly Staff Positions)** – This policy presently pertains primarily to staff reductions. We recommend changing the name of the policy to read, “Reductions in Force” such that users can more easily locate this subject matter. Additionally, the language in the present policy does not reflect the correct state of the law on the subject of reductions in force; the recommended changes better reflect the law on this subject. In regard to the modification to the first paragraph of this policy, see the rationale for “Revision Policy 2.200”. Citations have been updated and footnotes have been removed to reflect current practice.

***Edit Title to change “Reductions in Force/Staffing Positions” to “Reductions in Staff”***

***Edit Page 1 / Line 8 to change “Reductions in Force” to “Reductions in Staff”***

# Germantown Municipal School District

Monitoring: <b>Review: Annually</b>	Descriptor Term: <b>Annual Operating Budget</b>	Descriptor Code: <b>2.200</b>	Issued Date: <b>12/**/22</b>
		Rescinds: <b>2.200</b>	Issued: <b>03/19/18</b>

## 1 *General*

2 All school system budgets are the operational plans stated in financial terms which describe the programs  
3 and services to be conducted during the fiscal year beginning July 1 ending June 30 the following year.  
4 All programs and services to be offered during the fiscal year are aligned with the **Germantown**  
5 **Municipal School Board's** **Germantown Board of Education's** established vision, goals, and priorities  
6 for the District.

## 7 **PREPARATION PROCEDURES**

8 Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections  
9 requiring additional staffing, curriculum modifications, and additional facilities.

10 The budget proposal shall be balanced and presented in a clearly understandable format. It shall also  
11 be consistent with board policy, contract conditions, and include provisions for:

- 12 • Programs to meet the needs of the entire student body
- 13 • Staffing arrangements adequate for proposed programs
- 14 • Maintenance of the district's equipment and facilities
- 15 • Efficiency and economy

16 Public school budgeting for the school district is regulated and controlled by legislation, State Board of  
17 Education regulations, City of Germantown Board of Mayor and Aldermen, and local School Board  
18 requirements.

19 Budget preparation shall be the responsibility of the Superintendent. The Superintendent or the  
20 Superintendent's designee shall oversee the preparation of the District's budget and shall involve  
21 appropriate staff at all levels in the development of budget projections.

22 The Superintendent or the Superintendent's designee and the Chairman of the Board shall establish an  
23 annual budget development process and calendar.

24 The Superintendent shall annually prepare the school district's budget and present to the Germantown  
25 Board of Education for its approval. Once approved by the Germantown Board of Education, the  
26 Superintendent shall present the budget to the City of Germantown's Board of Mayor and Aldermen  
27 for its adoption.

1 The Superintendent shall file with the Commissioner of Education a copy of the budget adopted by the  
2 City of Germantown's Board of Mayor and Aldermen. The budget shall set forth in itemized form the  
3 amount necessary to operate the District for the scholastic year beginning on July 1.

4 The Germantown Board of Education shall approve all changes to fund allocations within major  
5 categories of the budget. The Superintendent may approve transfers from one line-item to another  
6 within the same function.

7 Changes in expenditures that reallocate funds from one major category to another require the prior  
8 ratification of both the Germantown Board of Education and the City of Germantown's Board of  
9 Mayor and Aldermen.

10 The Superintendent has the authority to employ, transfer, suspend, non-renew, and dismiss (subject to  
11 applicable state laws) employees of GMSD provided that such decisions do not exceed the budget  
12 adopted by the Germantown Board of Education, unless the Board approves an increase in the budget.  
13 Board members shall not vote to create debts beyond the income provided in the school budget for any  
14 school year.

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Legal References

T.C.A. § 49-2-204

T.C.A. § 49-2-301

State Board Rule 0520-01-02-.13

# Germantown Municipal School District

Monitoring: <b>Review: Annually</b>	Descriptor Term: <b>Deposits of Funds</b>	Descriptor Code: <b>2.500</b>	Issued Date: <b>12/**/22</b> <b>03/19/18</b>
		Rescinds: <b>2.500</b>	Issued: <b>07/21/17</b>

1 *District Office*

2 All income payable to the **Board** Germantown Board of Education will be deposited daily into the  
 3 District's bank account, ~~as detailed in the District's Revenue Procedures Manual.~~ The Germantown  
 4 Board of Education authorizes online banking transactions for GMSD personnel that are authorized by  
 5 the Superintendent to have access to online banking.

6 *Individual Schools*

7 ~~All money collected at the building level must be cleared through the principal's office.~~

8 ~~The principal shall deposit funds~~ Internal school fund money shall be deposited in banks daily, if  
 9 possible, but no later than three (3) banking days after being received.<sup>+</sup> School fund money ~~should~~  
 10 shall never be taken home by individuals for safekeeping or left at school overnight unless it is stored  
 11 in a school safe or vault. Deposit slips must be completed in duplicate. All checks should be listed  
 12 individually on the deposit slip or an attached list, itemizing the name of the payer and the amount. The  
 13 receipt numbers comprising the deposit should be written on the deposit slip. The validated duplicated  
 14 deposit slip or the duplicate deposit slip with deposit receipt attached should be given to the  
 15 bookkeeper.

16 Monies collected at the building level must be deposited to one of three bank accounts:<sup>2</sup>

- 17 1. General School Fund/Restricted Accounts
- 18 2. School Food Service; and
- 19 3. Savings.

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Legal References

- <sup>+</sup> Tennessee Internal School Uniform Accounting Policy Manual, Sections 4-22, 6-2
- <sup>2</sup> Tennessee Internal School Uniform Accounting Policy Manual, Section ~~4-2~~, 6-1

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~~Cross References~~

# Germantown Municipal School District

Monitoring: <b>Review: Annually</b>	Descriptor Term: <b>Audits</b>	Descriptor Code: <b>2.703</b>	Issued Date: <b>12/**/22</b> <b>03/19/18</b>
		Rescinds: <b>2.703</b>	Issued: <b>10/23/17</b>

## 1 *General*

2 An audit of all fiscal accounts, including accounts and records of all school student activity funds, shall  
3 be made by a certified public accountant following the end of each fiscal year.<sup>1</sup> The certified public  
4 accountant shall be selected by the ~~Board~~ **Germantown Board of Education**.

5 The Superintendent or designee shall furnish or make copies of the audit available to the proper  
6 authorities as prescribed by law.<sup>2</sup>

## 7 *District Office*

8 All District level funds are required to be reported as special revenue funds of the City of Germantown.  
9 As such, all District level funds will be included in the City of Germantown's annual audit, which shall  
10 be performed by a certified public accountant selected by the City's Board of Mayor and Aldermen.

## 11 *Individual Schools*

12 An audit of all school activity funds shall be made by a certified public accountant following the end of  
13 each fiscal year.<sup>1</sup> The certified public accountant shall be selected by the ~~Board~~ **Germantown Board of**  
14 **Education**. ~~A contract should be entered into with the certified public accountant by September 30 of~~  
15 ~~the fiscal year to be audited.~~

16 When ~~an administrative change occurs~~ **a District or School Board administrator vacates his/her**  
17 **position** during the fiscal year and the position is responsible for the expenditure of funds, a special  
18 audit of accounts involved ~~shall~~ **may** be conducted.

19 ~~The~~ **Any such** audit report shall be presented to the ~~Board~~ **Germantown Board of Education** at the next  
20 regularly scheduled business meeting after the audit has been completed. Any audit findings shall be  
21 addressed, and appropriate action should be taken immediately to implement recommendations made  
22 by the auditor.

23 The special audit shall be as extensive as the ~~Board~~ **Germantown Board of Education** may determine.

24 The Superintendent or designee shall furnish **the audit to any authorities required by law.** ~~or make~~  
25 ~~copies of the audit available to the proper authorities as prescribed by law.~~<sup>2</sup>

## 26 *Audit Findings*

27 A corrective action plan shall be developed to address any findings on the annual audit. The plan shall

- 1 include the following:
  - 2 1. Name(s) of the individual responsible for implementing the plan;
  - 3 2. The correct action taken or planned; and
  - 4
  - 5 3. Anticipated completion date.
- 6 The plan shall be submitted to the State of Tennessee Office of the Comptroller of the Treasury and the
- 7 Tennessee Commissioner of Education.

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Legal References

- ~~1. TCA 49-2-112(a)(1), (e)(1); TCA 49-2-110(a)~~
- ~~2. TRR/MS 0520-01-02-13(3)(d)~~
- ~~3. Public Acts of 2017, Pub. Chp. 383~~

T.C.A. 49-2-110

T.C.A. 49-2-112

Tennessee State Board of Education Rule 0520-01-13

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~~Cross References~~

- ~~Student Activity Funds Management 2.900~~  
~~Fundraising Activities 6.701~~

# THIS POLICY FORMERLY TITLED **STAFF POSITIONS**

<b>Germantown Municipal School District</b>			
Monitoring: <b>Review: Annually</b>	Descriptor Term: <b>Reductions in Staff</b>	Descriptor Code: <b>5.116</b>	Issued Date: <b>12/**/22</b>
		Rescinds:	Issued: <b>05/05/14</b>

1 ~~All staff positions shall be approved through the budget process in accordance with an organizational~~  
2 ~~plan submitted by the Superintendent.<sup>1</sup> The Superintendent may revise the organizational plan as long~~  
3 ~~as budgetary amounts are not exceeded and board policy is not violated. In the event of reorganization,~~  
4 ~~the Superintendent shall adhere to all applicable reduction in force guidelines and shall inform, in a~~  
5 ~~timely manner, the Board of the change and include the change in the Superintendent's report at the next~~  
6 ~~board meeting. If changes in personnel create additional encumbrances on a future budget, prior~~  
7 ~~approval of the Board is required.~~

## 8 **REDUCTIONS IN FORCE STAFF**

9 ~~When it becomes necessary to reduce the number of positions in the system because of a decrease in~~  
10 ~~enrollment or for other good reasons, the Board shall abolish the positions. The Board or the~~  
11 ~~Superintendent, as appropriate, shall dismiss such employees as may be necessary.<sup>2</sup>~~

12 **When it becomes necessary to reduce the number of teaching positions or non-licensed positions because**  
13 **of a decrease in enrollment or for other good reasons, after the school year begins, the Germantown**  
14 **Board of Education shall dismiss such teachers or non-licensed employees based on their level of**  
15 **effectiveness determined by the evaluation pursuant to T.C.A. § 49-1-302 for licensed employees and**  
16 **an evaluation of work performance for non-licensed employees.**

17 **The Germantown Board of Education shall give the teacher or non-licensed employee written notice of**  
18 **dismissal explaining fully the circumstances or conditions making the dismissal necessary.**

## 19 **RECALL OF TEACHERS**

20 **A teacher rated in the three (3) highest categories based on evaluations pursuant to T.C.A. § 49-1-302,**  
21 **who has been dismissed because of abolition of a position, shall be placed on a list for reemployment.**  
22 **The Superintendent shall determine the filling of vacancies based upon the Superintendent's evaluation**  
23 **of teacher competence, compatibility, and suitability, including, but not limited to, extracurricular needs,**  
24 **to properly discharge the duties required for the vacant position considered in the light of the best interest**  
25 **of the students in the school where the vacancy exists.**

26 **Teachers have a right to remain on the list for employment which shall remain in effect until:**

27 **(A) The teacher accepts a bona fide offer of re-employment for a comparable position with GMSD;**  
28 **or**

29 **(B) The teacher rejects four (4) bona fide offers of re-employment for comparable positions within**  
30 **GMSD.**

## 1 **Licensed Personnel**

2 ~~Reductions in staff shall be made in an attempt to have the least detrimental effect on children. In~~  
3 ~~general, this objective dictates a staff reduction policy which:~~

- 4 ~~—— 1. Retains the most effective teachers;~~  
5 ~~—— 2. Avoids undue increases in class size; and~~  
6 ~~—— 3. Provides consideration for the exceptional teacher without exclusive emphasis on seniority.~~

7 ~~The elimination of a position does not necessarily mean the person occupying the position will be~~  
8 ~~dismissed. When an employee is released, the Superintendent shall make the decision based upon a~~  
9 ~~composite of the following criteria:~~

- 10 ~~1. Effectiveness in teaching and in related professional responsibilities evidenced by teacher~~  
11 ~~evaluation;~~  
12 ~~2. Adaptability to other assignments (academic and extracurricular);~~  
13 ~~3. Evidence of professional growth as well as specialized or advanced training;~~  
14 ~~4. Previous history of grade levels and subject areas taught; and~~  
15 ~~5. Type, length and quality of service made to the teaching profession and the school system.~~

16 ~~When a teacher is released because of reduction in staff, the teacher shall be given written notice of~~  
17 ~~release explaining the circumstances making dismissal necessary.~~

## 18 **Non-Licensed Personnel**

19 ~~When a non-licensed employee is released because of a reduction in the number of support positions,~~  
20 ~~the Superintendent shall give the employee written notice of dismissal explaining the circumstances or~~  
21 ~~conditions making termination of the employee necessary.<sup>3</sup>~~

## 22 **RECALL**

23 ~~The Superintendent shall maintain a preferred re-employment list for tenured teachers whose position is~~  
24 ~~abolished.<sup>3</sup> The fitness of any teacher for re-employment shall be determined on the basis of the teacher's~~  
25 ~~competence, compatibility and suitability to properly discharge the duties required by the position with~~  
26 ~~consideration for the best interests of the students in the school where the vacancy exists.<sup>2</sup>~~

27 ~~It shall be the responsibility of the separated teacher to notify the Superintendent in writing of his/her~~  
28 ~~availability and current address. A professional employee who is placed on the preferred re-employment~~  
29 ~~list and subsequently refuses the offer of a comparable position shall be removed from the preferred list.<sup>4</sup>~~

30 ~~Any teacher who has been on the preferred list for re-employment for two (2) consecutive years shall,~~  
31 ~~by April 1 of the second consecutive year, receive notice that the teacher's name shall be removed from~~  
32 ~~the list. The director shall send the notice to the last known address of the teacher. A teacher who wishes~~  
33 ~~to remain on the preferred list for re-employment after the second year shall notify the Superintendent~~

- 1 ~~in writing by April 15 of the second year and each subsequent year of his or her desire to remain on the~~
- 2 ~~preferred list for re-employment.<sup>4</sup>~~
- 3 Employees returning from lay-off shall have all previously accrued sick leave and years of service
- 4 reinstated, but shall not receive benefits for the period of the layoff.

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Legal References

~~OP Tenn. Atty. Gen. 93-66 (November 29, 1993)~~  
~~TCA 49-5-409(e); TCA 49-2-301(b)(1)(EE); TCA~~  
~~49-5-511(b)(1);~~  
~~TCA 49-5-511(b)(1) — (4)~~  
~~TCA 49-5-511(b)(4)~~  
T.C.A. § 49-2-301  
T.C.A. § 49-5-409  
T.C.A. § 49-5-511

# Germantown Municipal School District

Monitoring: <b>Review: Annually</b>	Descriptor Term: <b>Investment of Idle Funds</b>	Descriptor Code: <b>2.4021</b>	Issued Date: <b>1/**/23</b>
		Rescinds: <b>2.4021</b>	Issued: <b>02/29/16</b>

## 1 OBJECTIVES

2 The objective of this investment policy is to lend guidance and direction to the Chief Financial Officer  
3 of Germantown Municipal School District (“CFO”) charged with investing idle funds.

4 The CFO is authorized by state law to invest idle district funds **in order to maximize interest earnings.**  
5 ~~in accordance with guidelines established by the State of Tennessee.~~

6 The investment program for Germantown Municipal School District has these priorities:

- 7 1. *Safety* - The district's idle cash should be **conservatively invested.** ~~invested only in the safest~~  
8 ~~and most secure investments authorized by state statute.~~
- 9
- 10 2. *Liquidity* - The maturities of the investments should be structured to meet the cash flow needs  
11 of the district.
- 12
- 13 3. *Yield* - The best yield should be obtained after safety and liquidity are attained.

## 14 TYPES OF INVESTMENTS

15 **Examples of the types of investments that are herein authorized** ~~The CFO is authorized to invest~~  
16 ~~district funds in instruments allowed under TCA 6-56-106.<sup>1</sup> These investments~~ include:

- 17 1. Bonds, notes, or treasury bills of the United States;
- 18
- 19 2. Certificates of deposit;
- 20
- 21 3. The Local Government Investment Pool (“LGIP”) managed by the State of Tennessee; ~~and~~
- 22
- 23 4. Nonconvertible debt securities of the following federal government sponsored enterprises that  
24 are chartered by the United States congress; provided, that such securities are rated in the  
25 highest category by at least two (2) nationally recognized rating services:  
26
  - 27 a. The federal home loan bank;
  - 28 b. The federal national mortgage association;
  - 29 c. The federal farm credit bank; and
  - 30 d. The federal home loan mortgage corporation.

31 **5. Money Market Accounts.**

## 1 TYPES OF MATURITIES

2 Maturities of investments should coincide with district cash flow needs. A cash flow analysis should be  
3 completed annually using data from at least the three (3) previous fiscal years.

4 The Germantown Municipal Board of Education must approve investments with maturities greater  
5 than two (2) years. ~~The TN Comptroller's Office must approve investments with maturities greater~~  
6 ~~than four (4) years.<sup>2</sup>~~

## 7 INTERNAL CONTROL SYSTEM

8 The authority to invest idle district funds lies with the CFO. Other personnel charged with bookkeeping  
9 duties, may also be required to sign the documents required to open investment accounts.

10 The CFO/designee has the authority to release securities pledged as collateral by financial institutions.  
11 ~~Other personnel, charged with bookkeeping duties, are also authorized to release securities in the absence~~  
12 ~~of the CFO.~~ The pledged securities can be released if the remaining collateral is sufficient to meet the  
13 collateralization requirement.

14 A history of investments must be maintained for not less than three (3) years to provide an adequate  
15 audit trail.

## 16 REPORTING

17 The CFO must maintain monthly reports that include the following:

- 18 1. Detailed lists of investments that state the:
  - 19 a. Type of investment;
  - 20 b. Maturity date;
  - 21 c. CUISP or account number;
  - 22 d. Interest rate; and
  - 23
- 24 2. A statement of the total amount of investments with each financial instruction.

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### Legal References

TCA 6-56-106(a)  
TCA 6-56-106(b)  
Tennessee Internal School Uniform  
Accounting Policy Manual, Section 6-1

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### Cross References

~~Deposit of Funds 2.500~~

# Germantown Municipal School District

Monitoring: <b>Review: Annually</b>	Descriptor Term: <b>Emergency Planning</b>	Descriptor Code: <b>3.202</b>	Issued Date: <b>1/**/23</b> <b>06/07/22</b> <b>11/30/21</b> <b>05/07/18</b>
		Rescinds: <b>3.202</b>	Issued: <b>07/11/16</b>

1 The Superintendent shall be responsible for developing, and acquiring Board approval of a  
2 Comprehensive District-Wide School Safety Plan and Building-level School Safety Plan (hereinafter  
3 “the Safety Plans”) regarding crisis intervention, emergency response, ~~and~~ emergency management, ~~and~~  
4 ~~cybersecurity~~. The Safety Plans shall include procedures for bomb threats, civil disturbances, armed  
5 intruders, earthquakes, fires, tornadoes or other severe weather, ~~and~~ medical emergencies, ~~and cyber~~  
6 ~~attacks~~.

## 7 FIRE AND SAFETY DRILLS

8 Each GMSD Principal shall ensure that one fire drill requiring full evacuation is given every thirty (30)  
9 school days, with two (2) fire drills occurring during the first thirty (30) full days of the school year.  
10 Additionally, he/she shall ensure that four (4) fire safety educational announcements are conducted  
11 throughout the year.

12 Each GMSD Principal shall ensure that three (3) additional safety drills are given during the school  
13 year. Two of these drills will cover earthquakes. One drill may cover inclement weather, or other  
14 emergency drills that do not require full evacuation. A record of all drills, including the time and date,  
15 shall be kept in each school's office.

## 16 ARMED INTRUDER DRILLS

17 Each GMSD Principal shall ensure that each school safety team conducts at least one (1) armed  
18 intruder drill annually in coordination with local law enforcement.

## 19 AED/CPR DRILLS

20 The GMSD Coordinated school Health Specialist shall schedule an annual AED training for all school  
21 personnel. The Principal for each GMSD school shall conduct an annual CPR drill and AED drill for  
22 students and employees so that students and employees are aware of the steps that must be taken if an  
23 event should occur that requires the use of CPR and/or an AED.

## 24 REMOTE LEARNING DRILLS

25 The District shall conduct a remote learning drill once per school year to ensure that schools, students,  
26 and parents of students can easily transition from in-person learning to remote learning.

27 The drill must accurately reflect the District's Plan for transitioning students to remote learning in the  
28 event of disruption to school operations.

1 Students shall not be required or asked to transition exclusively to remote learning at any time during  
2 the remote learning drill.

3 The District shall address any issues that are identified during the remote learning drill.

#### 4 **FIRE EXTINGUISHERS**

5 Each school's Plant Manager shall regularly check the quantity, locations, and conditions of fire  
6 extinguishers.

#### 7 **MEDICAL EMERGENCIES/PANDEMIC**

8 In the event of medical emergencies, such as a pandemic outbreak, school officials shall cooperate and  
9 consult with the local and state health departments and other local emergency or healthcare providers  
10 in protecting students and the community from further infection.

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#### Legal References

T.C.A. § 49-2-122

**T.C.A. § 49-2-139**

T.C.A. § 49-6-804

T.C.A. § 49-6-807

T.C.A. § 49-6-1208

T.C.A. § 68-102-137

T.C.A. § 68-140-404

**Public Acts of 2022, Chapter No. 936**

# Germantown Municipal School District

Monitoring: Review: Annually	Descriptor Term: <b>English Language Acquisition</b>	Descriptor Code: 4.207	Issued Date: <b>1/**/23</b>
		Rescinds: 4.207	Issued: <b>06/08/21</b>

1 The Board recognizes the need to provide equal educational opportunities for all students in the district.  
2 Therefore, if the inability to speak and understand the English language excludes a student from effective  
3 participation in the educational programs offered by the district, the district shall take reasonable actions  
4 to provide the student equal access to its programs. Students who are English Learners (“EL”) shall be  
5 identified, assessed, and provided appropriate services. No child shall be admitted to or excluded from  
6 any program or extra-curricular activity based on the student’s actual or perceived citizenship or  
7 immigration status.

8 Parents/Guardians of EL students shall be provided information related to identification, screening and  
9 service delivery in the language and method that the Parent/Guardian can understand, to the extent  
10 practicable.

11 ~~By giving notice to a Student’s Principal, Parents/Guardians of English Learners have the right to:~~

- 12 ~~a) waive placement of their students in ESL programs;~~
- 13 ~~b) remove their students from direct ESL service at any time; and~~
- 14 ~~c) the scaffolding and accommodations to be provided in the general education settings via~~  
15 ~~indirect ESL services if the Parent/Guardian waives ESL services.~~

16 Parents or guardians of EL students are hereby notified that they have the right to refuse placement of  
17 their children in English as a Second Language (“ESL”) programs. By giving notice to their child’s  
18 Principal, parents or guardians have the option to waive direct ESL Services before services are provided,  
19 or at any time during the course of the school year.

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## Legal References

Tennessee State Board of Education Rule 0520-01-19

# Germantown Municipal School District

Monitoring: <b>Review: Annually</b>	Descriptor Term: <b>Graduation Requirements</b>	Descriptor Code: <b>4.605</b>	Issued Date: <b>1/**/23</b> <b>02/22/22</b> <b>08/24/21</b>
		Rescinds: <b>4.605</b>	Issued: <b>04/19/21</b>

## 1 *General*

2 To meet the requirements for graduation, a student shall have attained an approved attendance,  
3 conduct and subject matter record which covers a planned program of education, and such record  
4 shall be kept on file in the high school.

5 The program of studies shall include areas required by the State Board of Education.

6 The courses which shall be required of all students in grades nine (9) through twelve (12) shall be  
7 in accordance with the Rules and Regulations of the State Board of Education.

## 8 **TRADITIONAL HIGH SCHOOL DIPLOMA REQUIREMENTS**

9 Before graduation, every student shall:

- 10 1. Achieve the specified twenty-two (22) units of credit;
- 11 2. Have satisfactory records of attendance and conduct;
- 12 3. Take the ACT, ~~or~~ SAT examination, or other eleventh (11<sup>th</sup>) grade post-secondary  
13 readiness assessment, as determined by the Tennessee Commissioner of Education, unless  
14 the student qualifies for a limited medical exception as defined by the Tennessee  
15 Department of Education; and
- 16 4. Take and pass a United States civics test.

## 17 Course Graduation Requirements:

18	English	4 credits
19	Mathematics	4 credits
20	Science	3 credits
21	Social Studies	3 credits
22	Personal Finance	0.5 credit
23	Wellness	1 credit
24	Physical Education	0.5 credit
25	World Language	2 credits
26	Fine Arts	1 credit
27	Elective Focus	3 credits (CTE or Liberal Arts)

28 ~~\*Suspending the ACT or SAT examination requirement for the class of 2021.~~

## 29 **SPECIAL EDUCATION STUDENTS**

1 Special education students who earn the prescribed twenty-two (22) credit minimum shall be  
2 awarded a regular high school diploma.

3 Students who have received the below diplomas shall continue to make progress towards a regular  
4 high school diploma until the end of the school year in which they turn twenty-two (22) years old.

#### 5 *Special Education Diploma*

6 A special education diploma shall be awarded to students who have not met the requirements for  
7 a regular high school diploma, but have:

- 8 1. Completed four (4) years of high school;
- 9 2. Made satisfactory progress on their IEP; and
- 10 3. Maintained satisfactory records of attendance and conduct.

#### 11 *Occupational Diploma*

12 Special education students who do not meet the requirements for a regular high school diploma  
13 may be awarded an occupational diploma if the student has:

- 14 1. Completed at least four (4) years of high school;
- 15 2. Made satisfactory progress on his/her IEP;
- 16 3. Maintained satisfactory records of attendance and conduct;
- 17 4. Completed the occupational diploma Skills, Knowledge, and Experience Mastery  
18 Assessment (SKEMA); and
- 19 5. Has two (2) years of paid or non-paid work experience.

20 The decision to attain an occupational diploma shall be made at the conclusion of the student's  
21 10<sup>th</sup> grade year or two (2) academic years prior to the expected graduation date.

#### 22 *Alternative Academic Diploma*

23 Special education students who do not meet the requirements for a regular high school diploma  
24 may be awarded an alternate academic diploma if the student has:

- 25 1. Completed at least four (4) years of high school;
- 26 2. Participated in the high school alternate assessments;
- 27 3. Earned the prescribed twenty-two (22) credit minimum;
- 28 4. Made satisfactory progress on their IEP;
- 29 5. Maintained satisfactory records of attendance and conduct; and
- 30 6. Completed a transition assessment that measures postsecondary education and training,  
31 employment, independent living, and community involvement.
- 32 7. Take and pass a United States civics test.

33 The required credits may be earned either through the state-approved standards or through alternate  
34 academic diploma modified course requirements approved by the State Board of Education. A  
35 student who earns an alternate academic diploma shall continue to be eligible for services under

1 IDEA until he or she receives a regular high school diploma or through the school year in which  
2 the student turns twenty-two (22).

### 3 **7) INDUSTRY 4.0 DIPLOMA**

4 The Industry 4.0 distinction shall be noted on the transcripts of all students that fulfill the Industry  
5 4.0 distinction requirements.

6 The requirements for receiving the Industry 4.0 Diploma distinction are as follows.

7 A. Before the end of the high school student's tenth (10<sup>th</sup>) grade year, the student shall:

8 1. Notify the student's counselor or school principal of the student's intent to pursue an  
9 Industry 4.0 diploma distinction;

10 2. Provide the student's counselor or school principal with documentation signed by the  
11 student's parent or legal guardian indicating that the student's parent or legal guardian is  
12 aware of the requirements for the parent's or legal guardian's student to obtain an Industry  
13 4.0 diploma distinction and consenting to the student's participation;

14 3. Register with a regional American Job Center or other career counseling or community  
15 partner approved by the student's school; and.

16 4. Enroll in at least one (1) work-based learning or dual enrollment course for the student's  
17 eleventh (11<sup>th</sup>) grade year.

18 B. Beginning in the student's eleventh (11<sup>th</sup>) grade year, a student pursuing an Industry 4.0  
19 diploma distinction shall meet, no less than once per month, with a career coach who has  
20 been approved to provide career coaching services by the student's school. The career  
21 coach must:

22 1. Be an American Job Center career coach, a career coach from a career counseling or  
23 community partner approved by the United States Department of Labor's regional office  
24 for the state of Tennessee, or a licensed school counselor or an educator who holds a work-  
25 based learning certificate provided by the Department of Education; and

26 2. Meet, no less than once per month during the school year, with students assigned to the  
27 career coach by the student's school principal to assist students in:

28 i. Developing the personal attributes required for success in the workforce, which  
29 include, but are not limited to, time management, networking, communication,  
30 teamwork, creative thinking, and conflict resolution;

31 ii. Applying for dual enrollment grants or other available financial aid opportunities,  
32 including, but not limited to, grants and scholarships administered by the Tennessee  
33 Student Assistance Corporation;

1           iii. Identifying the best combination of dual enrollment, work-based learning, and  
2           internship opportunities available to the student; and

3           iv. Preparing for standardized assessments such as the ACT.

4           C. Before the end of the student's eleventh (11th) grade year, a student pursuing an Industry  
5           4.0 diploma distinction shall enroll in work-based learning or dual enrollment courses for  
6           the student's twelfth (12th) grade year.

7           D. A student receiving an Industry 4.0 diploma distinction shall successfully complete all  
8           coursework required for graduation for their diploma type.

9           E. A student pursuing an Industry 4.0 diploma distinction may earn at least one (1) science  
10          credit and at least one (1) math credit through course substitutions approved by the State  
11          Board, including, but not limited to, dual enrollment and work-based learning courses that  
12          are aligned to a student's chosen career path. Work-based learning course substitutions may  
13          only fulfill a student's third (3rd) credit of science and/or fourth (4th) credit of math.  
14          Pursuant to State Board Rule 0520-01-03-.03, high schools shall accept dual enrollment  
15          courses as a substitution for an aligned graduation requirement course.

16          F. A student receiving an Industry 4.0 diploma distinction shall earn nine (9) credits of dual  
17          enrollment or work-based learning in grades nine (9) through twelve (12), which may be  
18          satisfied by the student's successful completion of dual enrollment coursework, work-  
19          based learning experiences, on-the-job training, or other mentorships or structured  
20          educational experiences that allow the student to apply the student's knowledge and skills  
21          in a work environment to develop an understanding of workplace expectations.

## 22          **STUDENT LOAD**

23          All full-time students in grades 9-12 shall be enrolled each semester in subjects that produce a  
24          minimum of six units of credit for graduation per year. Students with hardships and gifted students  
25          may appeal this requirement to the superintendent and then to the Board.

## 26          **EARLY GRADUATION**

27          High school students shall be permitted to complete an early graduation program. Students  
28          intending to graduate early shall inform the school principal of this intent prior to the beginning of  
29          9<sup>th</sup> grade or as soon thereafter as the intent is known.

30          In order to graduate early, students must meet the following requirements:

- 31           1. Earn required seventeen (17) credits;
- 32           2. Score on-track or mastered level for each required end-of-course exam;
- 33           3. Attain a cumulative GPA of at least 3.2 on a 4.0 scale;
- 34           4. Meet the minimum ACT or SAT benchmark score;
- 35           5. Obtain a qualifying benchmark score on a world language proficiency assessment; and
- 36           6. Complete at least two (2) types of the following courses:
  - 37               a. AP;

- 1 b. IB;
- 2 c. Dual enrollment;
- 3 d. Dual credit.

4 ~~The superintendent shall ensure that the early graduation program is conducted in accordance with~~  
5 ~~state law.~~

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Legal References

T.C.A. 49-6-408  
T.C.A. 49-6-6001  
T.C.A. 49-6-6005  
T.C.A. 49-6-8103  
T.C.A. 49-6-8303  
State Board of Education Policy 2.103  
State Board of Education Rule ~~TRR/MS~~ 0520-01-03-~~06~~

## **Rationale for Revision of GMSD Policies 12.15.22 Board Work Session & Business Meeting**

*Revisions are recommended for the following policies,*

*“To Waive second reading and adopt after one reading”*

1. **Revision Policy 2.4021 Investment of Idle Funds** – Revisions are recommended in order to update citations and to bring the policy into compliance with the Tennessee Internal School Uniform Accounting Policy Manual.
2. **Revision Policy 3.202 Emergency Planning** – Revisions recommended to update citations, comply with State law, and update best practices.
3. **Revision Policy 4.207 English Language Acquisition** – Revisions recommended to update citation and comply with recent State Board Rule revision.
4. **Revision Policy 4.605 Graduation Requirements** – Revisions recommended to update citations and comply with State law and recent State Board Rule revisions.