

**Board Work Session
January 21, 2025 4:00 PM
Collierville Schools Board Meeting Room
215 W Poplar Avenue
Collierville, TN 38017**

I. Call to Order

Wright Cox, Chairman

II. Roll Call

Wright Cox, Chairman

III. Staff Items

A. Furniture Purchase for the new addition at Crosswind Elementary with recommended award to Knowledge Tree

Thomas Dougherty, Chief of Operations

B. November 2024 Monthly Financials

Anita Floyd, Chief Financial Officer

C. December 2024 Monthly Financials

Anita Floyd, Chief Financial Officer

D. Fiscal Management Policy Updates (26)

Anita Floyd, Chief Financial Officer

1. Policy #2.100 Fiscal Management Goals

2. Policy #2.200 Annual Operating Budget

3. Policy #2.201 Line Item Transfer Authority

4. Policy #2.300 Comparability of Services

5. Policy #2.400 Revenues

6. Policy #2.401 Gifts and Bequests

7. Policy #2.402 Investment Earnings

8. Policy #2.403 Surplus Property Sales

9. Policy #2.404 School Support Organizations

10. Policy #2.500 Deposit of Funds

11. Policy #2.600 Bonded Employees

12. Policy #2.601 Fundraising Activities

13. Policy #2.700 Accounting System

14. Policy #2.701 Financial Reports and Records

15. Policy #2.702 Inventories

16. Policy #2.703 Audits

17. Policy #2.800 Expenditure of Funds



COLLIERVILLE SCHOOLS

SCHOLARSHIP · INTEGRITY · SERVICE

18. Policy #2.802 Payroll Procedures
19. Policy #2.803 Salary Deductions
20. Policy #2.804 Expenses and Reimbursements
21. Policy #2.805 Purchasing
22. Policy #2.808 Purchase Orders and Contracts
23. Policy #2.809 Vendor Relations
24. Policy #2.810 Payment Procedures
25. Policy #2.900 Student Activity Funds Management
26. Policy #2.8051 Credit Cards

IV. Adjournment

Crosswind Elementary
 831 Shelton Rd
 Collierville, TN 38017
 ATT. Thomas Dougherty

School Furniture (All)

Line Item	Item #	Product	QTY	Unit Price	Ext Price
1	IW418-TBD-RCK-SX-NFR-PUB	Intellect Wave 4-Leg Chair, Large, 18"H Glide Option (TBD) Racked (/RCK) Starlight Silver Metallic (/SX) No Fire Retardant (/NFR) Ultra Blue (/PUB)	274	\$ 97.00	\$26,578.00
2	IWD4FL/A-NB-SX-EWG-TBD-TBD	Intellect Wave 4-Leg Desk, Adj Height, Laminate Top, Ships Assembled, Curved Front No book storage (/NB) POLY BOOK BOX Starlight Silver Metallic (/SX) Warm Grey edge (/EWG) Laminate (TBD) Glide Option (TBD) Top size 19"x26" (INFO) Height range 22-34" (INFO)	237	\$ 228.00	\$54,036.00
3	KIDE82B-TBD-TBD-NFR-27258134P	Diem Weight-Activated Task Chair, 1D Arms Base Finish (TBD) Backrest Color (TBD) Compliance to TB 117-2013 (/NFR) Pallas Fabric Group P0 (GRPP0) APHRODITE (APHRODITE) THAMES (/27.258.134.P)	14	\$ 437.00	\$6,118.00
4	S7L/36660HX-TBD-GR-TBD	700 Series Files Cabinet-No Shelf-36Wx18Dx69-7/8"H Pull Options (TBD) Blue Grey (/GR) Lock Option (TBD)	13	\$ 1,062.00	\$13,806.00
5	S7L/36B5	700 Series Files Adjustable Blank Shelf-36"W	52	\$ 69.00	\$3,588.00
6	INPRSR2460-S5-TBD-EGR-GR-TBD	Instruct Teacher Pedestal Desk, Rectangle Top, Post-Leg Perforated Steel Mod. Panel, BBF Ped Right, 24Dx60Wx29H, 74P edge Beveled pull Satin Chrome (/SS) Laminate (TBD) Blue Grey edge (/EGR) Blue Grey (/GR) Lock Option (TBD)	13	\$ 929.00	\$12,077.00
7	S7B/3651012-GR	700 Series Files Bookcase-36Wx54Hx12"D-3 Adj Shelves Blue Grey (/GR)	13	\$ 637.00	\$8,281.00
8	JX20E-BRCR-BRGR-CHC-LSS-EGR-GR-A	Ruckus, Single Post Pneumatic Adjustable Lectern w/Modesty Panel on Casters Book basket & cup holder - right side (/BRCR) Blue Grey (/BRGR) Hard floor casters (/CHC) Laminate Grade 1 (LAMG1) Grade 1 KI standard laminates (LAMGRD1STD) SATIN STAINLESS 4830-07 (/LSS) Blue Grey edge (/EGR) Blue Grey (/GR) Cloud Acrylic (/ACD)	13	\$ 933.00	\$12,129.00
11	RTEEA3060-74P-EWG-TBD-SX-TBD	Ruckus, Sit Height Adjustable Activity Table 20 to 33", Rectangle (Round Corner), 1-1/4" Top, 74P Edge, 30x60" Warm Grey edge (/EWG) Laminate (TBD) Starlight Silver Metallic (/SX) Caster/Glides (TBD)	6	\$ 414.00	\$2,484.00
12	FCRD60-74P-EGR-GR-TBD-NNN-NMP-L	Pirouette, Round, Fixed, 60"D, 29H, 74P Edge Blue Grey edge (/EGR) Blue Grey (/GR) Casters/Glides (TBD) No grommets, power, wire management/No cutouts (/NNN) No modesty panel (/NMP) Laminate Grade 1 (LAMG1) Grade 1 KI standard laminates (LAMGRD1STD) SATIN STAINLESS 4830-07 (/LSS)	2	\$ 954.00	\$1,908.00
13	SLNAP-SX-NFR-PUB-TBD	Strive Four-Leg Armless Chair, Poly Starlight Silver Metallic (/SX) No Fire Retardant (/NFR) Ultra Blue (/PUB) Glide Option (TBD)	12	\$ 148.00	\$1,776.00

14	RXEEA2436-74P-EWG-TBD-SX-TBD	Ruckus,Sit Height Adjustable Activity Table 20 to 33",Rectangle(Square Corner),1-1/4"Top,74P Edge,24x36" Warm Grey edge (/EWG) Laminate (TBD) Starlight Silver Metallic (/SX) Caster/Glides (TBD)	25	\$ 391.00	\$9,775.00
15	IWMC19-TBD-CTN-SX-NFR-PUB	Intellect Wave Music Chair, Large, 19-3/4"H Glide Option (TBD) Cartoned (/CTN) Starlight Silver Metallic (/SX) No Fire Retardant (/NFR) Ultra Blue (/PUB)	25	\$ 135.00	\$3,375.00
			699	Total	\$155,931.00

Pricing Includes Shipping, Inside Delivery and Set-Up
Quote Pricing valid for 30 days from Date of Quote
Quoted by Mark Alsbrook

NOTES:
Current Lead time is 6-8 Weeks
Sourcewell #091423



COLLIERVILLE SCHOOLS

SCHOLARSHIP · INTEGRITY · SERVICE

MONTHLY FINANCIAL REPORT



NOVEMBER 2024

2024-2025

GENERAL FUND

SCHOOL NUTRITION

FEDERAL PROGRAMS

DISCRETIONARY GRANTS

C. I. P.

**GENERAL FUND
REVENUE**

NOVEMBER 2024 GENERAL FUND REVENUE

FOR 2025 05

ACCOUNTS FOR:	ORIGINAL	REVISED	ACTUAL YTD	ACTUAL MTD	REMAINING	PCT
141 General Purpose Fund	ESTIM REV	EST REV	REVENUE	REVENUE	REVENUE	COLL
40110 Current Property Tax	23,520,000.00	23,520,000.00	2,448,611.23	591,080.20	21,071,388.77	10.4%
40120 Trustee's Collection-PY	410,000.00	410,000.00	168,981.01	19,626.42	241,018.99	41.2%
40130 Clerk & Master/Cir Court-P	150,000.00	150,000.00	59,744.22	9,750.94	90,255.78	39.8%
40150 Pickup Taxes	1,715,161.00	1,715,161.00	52,130.70	3,033.14	1,663,030.30	3.0%
40162 Pymt in Lieu-Taxes-Local U	248,235.00	248,235.00	.00	.00	248,235.00	.0%
40163 Pymt in Lieu of Taxes-Othe	282,831.00	282,831.00	12,416.78	9,488.76	270,414.22	4.4%
40210 Local Option Sales Taxes	15,800,000.00	15,800,000.00	5,213,145.51	1,276,329.89	10,586,854.49	33.0%
40240 Wheel Tax	2,000,105.00	2,000,105.00	574,856.12	382,856.44	1,425,248.88	28.7%
40270 Business Tax	3,300.00	3,300.00	1,013.11	305.19	2,286.89	30.7%
40275 Mixed Drink Tax	289,000.00	289,000.00	59,644.10	.00	229,355.90	20.6%
40390 Municipal Tax	2,582,675.00	2,582,675.00	1,076,114.55	215,222.91	1,506,560.45	41.7%
43513 Tuition - Summer School	20,000.00	20,000.00	.00	.00	20,000.00	.0%
43515 Tuition - Other State Syst	150,750.00	150,750.00	112,735.92	708.20	38,014.08	74.8%
43990 Other Charges for Services	500,000.00	500,000.00	83,803.38	13,124.55	416,196.62	16.8%
43991 Other Charges for Svcs-(SS	515,000.00	515,000.00	175,295.56	40,093.22	339,704.44	34.0%
44110 Investment Income	440,038.00	440,038.00	336,386.22	68,705.75	103,651.78	76.4%
44120 Lease/Rentals	20,000.00	20,000.00	1,350.00	1,350.00	18,650.00	6.8%
44170 Miscellaneous Refunds	850,000.00	850,000.00	22,925.33	7,779.93	827,074.67	2.7%
44171 Tech Replacement Fees	7,000.00	7,000.00	1,648.30	.00	5,351.70	23.5%
44172 Substitute Reimbursement	40,000.00	40,000.00	10,032.98	4,327.53	29,967.02	25.1%
44174 Device Fees	300,000.00	300,000.00	91,585.00	490.00	208,415.00	30.5%
44176 Refund - IRS	.00	.00	1.98	.00	-1.98	100.0%
44177 CHS Band Boosters	25,000.00	25,000.00	10,533.32	2,633.33	14,466.68	42.1%
44178 CHS POM Boosters	13,200.00	13,200.00	4,733.70	.00	8,466.30	35.9%
44179 Collierville Dragon Dancer	13,200.00	13,200.00	5,866.72	1,466.68	7,333.28	44.4%
44180 CHS Cheer Boosters	6,930.00	6,930.00	5,133.36	1,283.34	1,796.64	74.1%
44181 CHS Boys Soccer	6,250.00	6,250.00	.00	.00	6,250.00	.0%
44182 CHS Volleyball	5,500.00	5,500.00	7,675.31	7,675.31	-2,175.31	139.6%
44183 CHS Trap Team	2,400.00	2,400.00	2,325.85	2,325.85	74.15	96.9%
44184 CHS Cross Country	2,000.00	2,000.00	3,000.00	3,000.00	-1,000.00	150.0%
44185 CMS Band Boosters	2,400.00	2,400.00	.00	.00	2,400.00	.0%
44186 CHS Baseball Boosters	29,150.00	29,150.00	9,300.00	.00	19,850.00	31.9%
44187 CHS Softball	5,000.00	5,000.00	.00	.00	5,000.00	.0%
44188 CHS Girls Soccer	7,000.00	7,000.00	8,140.48	8,140.48	-1,140.48	116.3%
44189 CHS Theatre	6,500.00	6,500.00	.00	.00	6,500.00	.0%
44190 CMS Cheer	5,250.00	5,250.00	4,722.24	3,055.56	527.76	89.9%
44192 CHS Girls Lacrosse	700.00	700.00	.00	.00	700.00	.0%
44193 CHS Basketball Boosters	11,000.00	11,000.00	.00	.00	11,000.00	.0%
44194 CHS Speech & Debate	1,000.00	1,000.00	.00	.00	1,000.00	.0%
44195 Athletic Account - Summer	100,000.00	100,000.00	128,865.36	.00	-28,865.36	128.9%
44196 CHS Football Boosters	32,085.00	32,085.00	7,400.00	.00	24,685.00	23.1%
44197 CHS Boys Wrestling Booster	.00	.00	1,000.00	.00	-1,000.00	100.0%
44198 WCMS Cheer Boosters	.00	.00	10,000.00	.00	-10,000.00	100.0%
44203 CHS Robotics Boosters	.00	.00	9,280.00	9,280.00	-9,280.00	100.0%

NOVEMBER 2024 GENERAL FUND REVENUE

FOR 2025 05

ACCOUNTS FOR:	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
141 General Purpose Fund						
44520 Insurance Recovery	10,000.00	10,000.00	43,295.00	.00	-33,295.00	433.0%
44530 Sale of Equipment	1,100,000.00	1,100,000.00	257,563.80	203,375.20	842,436.20	23.4%
44560 Damages Recovered from Ind	1,000.00	1,000.00	35,440.19	.00	-34,440.19	3544.0%
44990 Other Local Revenue	2,000.00	2,000.00	1,000.00	1,000.00	1,000.00	50.0%
44991 Dragon Games Donations	4,000.00	4,000.00	.00	.00	4,000.00	.0%
46510 TN Inv in Student Achievem	62,793,827.00	62,793,827.00	24,572,482.77	6,143,120.69	38,221,344.23	39.1%
46513 TISA On -Behalf Paymt Reve	.00	260,653.00	.00	.00	260,653.00	.0%
46610 Career Ladder Program	76,000.00	76,000.00	41,330.88	41,330.88	34,669.12	54.4%
47143 Special Edu-Grants to Stat	5,000.00	5,000.00	.00	.00	5,000.00	.0%
49800 Transfers In	2,670,000.00	2,670,000.00	180,784.94	21,502.43	2,489,215.06	6.8%
49900 Revenue YE Close	3,866,904.00	4,037,923.00	.00	.00	4,037,923.00	.0%
TOTAL General Purpose Fund	120,647,391.00	121,079,063.00	35,852,295.92	9,093,462.82	85,226,767.08	29.6%

NOVEMBER 2024 GENERAL FUND REVENUE

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
GRAND TOTAL	120,647,391.00	121,079,063.00	35,852,295.92	9,093,462.82	85,226,767.08	29.6%
** END OF REPORT - Generated by Anita Floyd **						

**GENERAL FUND
EXPENDITURES**

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAIL ABLE BUDGET	PCT USED
141 General Purpose Fund							
71100 Regular Instruction Program							
E11600 Teachers	38,764,043.00	38,764,043.00	13,220,191.34	2,947,841.34	.00	25,543,851.66	34.1%
E11700 Career Ladder	59,000.00	59,000.00	.00	.00	.00	59,000.00	.0%
E12700 Career Ladder Ext Contrac	20,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
E12800 Homebound Teachers	30,000.00	30,000.00	.00	.00	.00	30,000.00	.0%
E16300 Educational Assistants	1,547,602.00	1,547,602.00	522,060.10	151,756.38	.00	1,025,541.90	33.7%
E18800 Bonus Payments	1,065,000.00	1,175,000.00	1,139,000.00	1,139,000.00	.00	36,000.00	96.9%
E18945 Other Sal & Wages-TN All	.00	.00	33,665.36	17,220.00	.00	-33,665.36	100.0%
E19500 Sub Teachers-Certified	641,670.00	641,670.00	192,907.28	74,259.87	.00	448,762.72	30.1%
E19550 Permanent Sub	288,000.00	288,000.00	75,170.00	23,180.00	.00	212,830.00	26.1%
E19800 Sub Teachers-Non-Certifie	20,000.00	20,000.00	14,895.01	9,659.98	.00	5,104.99	74.5%
E20100 Social Security	2,630,989.00	2,641,217.00	891,870.47	253,520.67	.00	1,749,346.53	33.8%
E20145 Social Security-TN All Co	.00	.00	828.96	468.72	.00	-828.96	100.0%
E20400 Pensions	2,707,820.00	2,725,336.00	1,056,060.01	304,019.73	.00	1,669,275.99	38.7%
E20600 Life Insurance	100,000.00	100,000.00	41,540.72	11,857.41	.00	58,459.28	41.5%
E20700 Medical Insurance	4,400,000.00	4,400,000.00	1,630,140.23	467,037.74	.00	2,769,859.77	37.0%
E21200 ER Medicare	615,312.00	618,145.00	209,132.03	59,623.56	.00	409,012.97	33.8%
E21245 Employer Medicare-TN All	.00	.00	387.77	204.03	.00	-387.77	100.0%
E21700 Retirement-Hybrid Stab	145,000.00	145,000.00	63,094.08	19,471.53	.00	81,905.92	43.5%
E33000 Operating Lease Payments	2,635,000.00	2,635,000.00	.00	.00	.00	2,635,000.00	.0%
E33600 Maint & Repair-Equipment	29,200.00	29,200.00	7,949.94	.00	8,500.00	12,750.06	56.3%
E39900 Other Contracted Services	130,000.00	130,000.00	51,085.00	34,185.47	.00	78,915.00	39.3%
E39902 Other Contr Svcs-Translat	10,000.00	10,000.00	1,602.72	576.45	5,423.55	2,973.73	70.3%
E42900 Inst Supplies & Materials	752,800.00	732,300.00	183,898.48	8,168.73	11,695.14	536,706.38	26.7%
E42905 Inst Supplies-Alloc to Sc	427,220.00	427,220.00	405,060.00	.00	.00	22,160.00	94.8%
E44900 Textbooks	1,000,000.00	1,000,000.00	866,071.16	1,435.92	7,095.00	126,833.84	87.3%
E49900 Other Supplies &Mat	40,000.00	40,000.00	35,384.77	984.77	.00	4,615.23	88.5%
E59902 Other Charges - Summer Sc	6,000.00	6,000.00	.00	.00	.00	6,000.00	.0%
E72200 Reg Inst Equipment	706,000.00	713,500.00	135,117.68	10,713.38	57,462.00	520,920.32	27.0%
E72217 Reg Inst Equip (Reimburse	400,000.00	400,000.00	96,739.11	16,015.00	9,202.02	294,058.87	26.5%
TOTAL Regular Instruction Prog	59,170,656.00	59,298,233.00	20,873,852.22	5,551,200.68	99,377.71	38,325,003.07	35.4%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71150 Alt Inst Program							
E11600 Teachers	128,573.00	128,573.00	48,241.91	6,711.07	.00	80,331.09	37.5%
E16300 Educational Assistants	26,128.00	26,128.00	8,127.42	2,175.00	.00	18,000.58	31.1%
E20100 Social Security	9,591.00	9,591.00	3,386.06	538.77	.00	6,204.94	35.3%
E20400 Pensions	9,839.00	9,839.00	3,421.60	426.82	.00	6,417.40	34.8%
E20600 Life Insurance	670.00	670.00	157.33	24.16	.00	512.67	23.5%
E20700 Medical Insurance	27,000.00	27,000.00	5,706.56	713.32	.00	21,293.44	21.1%
E21200 ER Medicare	2,243.00	2,243.00	791.93	126.01	.00	1,451.07	35.3%
E21700 Retirement-Hybrid Stab	400.00	400.00	60.57	.00	.00	339.43	15.1%
E39900 Other Contracted Services	40,000.00	40,000.00	6,914.00	1,810.00	.00	33,086.00	17.3%
E42900 Inst Supplies & Materials	4,000.00	4,000.00	473.94	.00	.00	3,526.06	11.8%
E49900 Other Supplies & Mat	2,000.00	2,000.00	226.08	.00	.00	1,773.92	11.3%
E59900 Other Charges	2,000.00	2,000.00	.00	.00	.00	2,000.00	.0%
E79000 Other Equipment	5,000.00	5,000.00	1,238.00	.00	.00	3,762.00	24.8%
TOTAL Alt Inst Program	257,444.00	257,444.00	78,745.40	12,525.15	.00	178,698.60	30.6%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILAB E BUDGET	PCT USED
71200 Special Education Program							
E11600 Teachers	4,627,256.00	4,627,256.00	1,562,721.32	351,469.78	.00	3,064,534.68	33.8%
E11700 Career Ladder	3,000.00	3,000.00	.00	.00	.00	3,000.00	.0%
E12800 Homebound Teachers	83,996.00	83,996.00	29,667.46	6,592.77	.00	54,328.54	35.3%
E16300 Educational Assistants	2,312,620.00	2,312,620.00	779,410.83	211,259.59	.00	1,533,209.17	33.7%
E17100 Speech Pathologist	902,644.00	902,644.00	302,590.00	66,625.87	.00	600,054.00	33.5%
E18900 Other Salaries & Wages	2,000.00	2,000.00	1,555.00	1,375.00	.00	445.00	77.8%
E19500 Sub Teachers-Certified	60,000.00	60,000.00	41,930.00	15,590.10	.00	18,070.00	69.9%
E19800 Sub Teachers-Non-Certifie	70,000.00	70,000.00	39,660.09	15,299.98	.00	30,339.91	56.7%
E20100 Social Security	499,691.00	499,691.00	161,382.40	38,954.01	.00	338,308.60	32.3%
E20400 Pensions	607,922.00	607,922.00	200,693.01	48,498.48	.00	407,228.99	33.0%
E20600 Life Insurance	17,750.00	17,750.00	7,870.02	2,249.15	.00	9,879.98	44.3%
E20700 Medical Insurance	714,150.00	714,150.00	303,723.00	87,694.40	.00	410,427.00	42.5%
E21200 ER Medicare	116,863.00	116,863.00	37,894.51	9,152.90	.00	78,968.49	32.4%
E21700 Retirement-Hybrid Stab	65,000.00	65,000.00	18,503.64	4,571.41	.00	46,496.36	28.5%
E31200 Contracts w Private Agenc	20,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
E33600 Maint & Repair-Equipment	5,000.00	5,000.00	2,239.76	852.84	.00	2,760.24	44.8%
E42900 Inst Supplies & Materials	29,600.00	29,600.00	21,211.50	.00	91.96	8,296.54	72.0%
E49900 Other Supplies &Mat	19,000.00	19,000.00	9,550.84	24.12	723.97	8,725.19	54.1%
E72500 Special Education Equipme	20,000.00	20,000.00	4,210.27	505.08	106.93	15,682.80	21.6%
TOTAL Special Education Progra	10,176,492.00	10,176,492.00	3,524,813.65	860,715.48	922.86	6,650,755.49	34.6%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71300 Vocational Education Program							
E11600 Teachers	2,229,707.00	2,229,707.00	729,918.61	154,992.25	.00	1,499,788.39	32.7%
E19500 Sub Teachers-Certified	45,000.00	45,000.00	20,165.07	9,300.08	.00	24,834.93	44.8%
E20100 Social Security	141,032.00	141,032.00	44,497.89	9,630.87	.00	96,534.11	31.6%
E20400 Pensions	141,809.00	141,809.00	53,281.73	11,225.18	.00	88,527.27	37.6%
E20600 Life Insurance	2,500.00	2,500.00	2,171.31	621.20	.00	328.69	86.9%
E20700 Medical Insurance	90,000.00	90,000.00	65,870.36	18,718.20	.00	24,129.64	73.2%
E21200 ER Medicare	32,983.00	32,983.00	10,443.15	2,266.93	.00	22,539.85	31.7%
E21700 Retirement-Hybrid Stab	6,000.00	6,000.00	4,182.12	833.84	.00	1,817.88	69.7%
E33600 Maint & Repair-Equipment	10,000.00	10,000.00	704.40	.00	.00	9,295.60	7.0%
E42900 Inst Supplies & Materials	55,500.00	55,500.00	14,453.58	2,785.21	8,239.78	32,806.64	40.9%
E44900 Textbooks	20,000.00	20,000.00	13,700.00	.00	.00	6,300.00	68.5%
E49900 Other Supplies &Mat	10,000.00	10,000.00	.00	.00	.00	10,000.00	.0%
E73000 Vocational Equipment	20,000.00	20,000.00	.00	.00	1,225.00	18,775.00	6.1%
TOTAL Vocational Education Pro	2,804,531.00	2,804,531.00	959,388.22	210,373.76	9,464.78	1,835,678.00	34.5%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72110 Attendance							
E10500 Supervisor/Director	229,224.00	229,224.00	85,824.87	17,632.61	.00	143,399.13	37.4%
E16100 Secretary(s)	59,771.00	59,771.00	22,805.83	4,597.77	.00	36,965.17	38.2%
E18900 Other Salaries & Wages	339,980.00	339,980.00	134,512.76	26,478.09	.00	205,467.24	39.6%
E20100 Social Security	38,996.00	38,996.00	14,347.85	2,828.05	.00	24,648.15	36.8%
E20400 Pensions	42,680.00	42,680.00	19,657.80	3,957.70	.00	23,022.20	46.1%
E20600 Life Insurance	1,760.00	1,760.00	662.06	189.16	.00	1,097.94	37.6%
E20700 Medical Insurance	62,000.00	62,000.00	21,522.06	6,149.16	.00	40,477.94	34.7%
E21200 ER Medicare	9,120.00	9,120.00	3,355.41	661.36	.00	5,764.59	36.8%
E21700 Retirement-Hybrid Stab	.00	.00	995.84	191.82	.00	-995.84	100.0%
E35500 Travel	2,000.00	2,000.00	559.12	129.88	.00	1,440.88	28.0%
E39900 Other Contracted Services	66,500.00	66,500.00	45,806.22	.00	.00	20,693.78	68.9%
E49900 Other Supplies &Mat	2,500.00	2,500.00	697.88	101.54	.00	1,802.12	27.9%
E52400 In-Service/Staff Developm	33,000.00	33,000.00	8,170.34	1,955.00	.00	24,829.66	24.8%
E59900 Other Charges	250.00	250.00	.00	.00	.00	250.00	.0%
E70400 Attendance Equipment	3,000.00	3,000.00	2,177.98	.00	.00	822.02	72.6%
TOTAL Attendance	890,781.00	890,781.00	361,096.02	64,872.14	.00	529,684.98	40.5%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72120 Health Services							
E13100 Medical Personnel	801,672.00	801,672.00	272,449.42	63,016.35	.00	529,222.58	34.0%
E18900 Other Salaries & Wages	315,284.00	315,284.00	122,765.16	34,555.20	.00	192,518.84	38.9%
E18910 Sub Nurses	2,000.00	2,000.00	.00	.00	.00	2,000.00	.0%
E20100 Social Security	69,375.00	69,375.00	22,891.35	5,648.43	.00	46,483.65	33.0%
E20400 Pensions	85,163.00	85,163.00	32,188.04	7,928.86	.00	52,974.96	37.8%
E20600 Life Insurance	2,500.00	2,500.00	1,118.12	320.47	.00	1,381.88	44.7%
E20700 Medical Insurance	150,000.00	150,000.00	52,337.90	14,749.88	.00	97,662.10	34.9%
E21200 ER Medicare	16,225.00	16,225.00	5,353.68	1,321.01	.00	10,871.32	33.0%
E21700 Retirement-Hybrid Stab	18,000.00	18,000.00	3,730.38	911.44	.00	14,269.62	20.7%
E35500 Travel	3,500.00	3,500.00	46.77	19.30	.00	3,453.23	1.3%
E39900 Other Contracted Services	60,000.00	60,000.00	100.00	.00	.00	59,900.00	.2%
E49900 Other Supplies & Mat	9,000.00	9,000.00	.00	.00	.00	9,000.00	.0%
E52400 In-Service/Staff Developm	7,000.00	7,000.00	2,308.78	863.78	.00	4,691.22	33.0%
E73500 Health Equipment	5,000.00	5,000.00	4,004.00	.00	.00	996.00	80.1%
TOTAL Health Services	1,544,719.00	1,544,719.00	519,293.60	129,334.72	.00	1,025,425.40	33.6%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72130 other Student Support							
E12300 Guidance Personnel	1,983,771.00	1,983,771.00	704,892.62	151,178.32	.00	1,278,878.38	35.5%
E18900 Other Salaries & Wages	350,000.00	350,000.00	38,931.64	9,538.66	.00	311,068.36	11.1%
E18913 Other Salaries-Schools Ex	.00	.00	298.57	.00	.00	-298.57	100.0%
E20100 Social Security	144,694.00	144,694.00	43,389.01	9,261.98	.00	101,304.99	30.0%
E20400 Pensions	148,428.00	148,428.00	50,893.02	10,991.63	.00	97,534.98	34.3%
E20600 Life Insurance	4,743.00	4,743.00	2,036.58	581.88	.00	2,706.42	42.9%
E20700 Medical Insurance	202,000.00	202,000.00	80,030.19	22,725.14	.00	121,969.81	39.6%
E21200 ER Medicare	33,840.00	33,840.00	10,147.93	2,166.03	.00	23,692.07	30.0%
E21700 Retirement-Hybrid Stab	7,600.00	7,600.00	2,159.90	463.04	.00	5,440.10	28.4%
E32200 Evaluation & Testing	76,450.00	76,450.00	50,991.91	.00	.00	25,458.09	66.7%
E49900 Other Supplies &Mat	6,500.00	16,500.00	13,895.50	11,019.88	480.12	2,124.38	87.1%
TOTAL Other Student Support	2,958,026.00	2,968,026.00	997,666.87	217,926.56	480.12	1,969,879.01	33.6%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAIL ABLE BUDGET	PCT USED
72210 Regular Inst Program Support							
E10500 Supervisor/Director	1,035,386.00	1,035,386.00	386,359.99	80,262.94	.00	649,026.01	37.3%
E11700 Career Ladder	8,000.00	8,000.00	.00	.00	.00	8,000.00	.0%
E12900 Librarian(s)	750,907.00	750,907.00	255,619.69	56,804.38	.00	495,287.31	34.0%
E13700 Education Media Personnel	60,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
E16100 Secretary(s)	59,771.00	59,771.00	21,018.62	4,597.77	.00	38,752.38	35.2%
E19600 In-Service Training	40,000.00	40,000.00	.00	.00	.00	40,000.00	.0%
E20100 Social Security	121,152.00	121,152.00	39,495.73	8,359.07	.00	81,656.27	32.6%
E20400 Pensions	126,956.00	126,956.00	44,621.71	9,772.15	.00	82,334.29	35.1%
E20600 Life Insurance	5,060.00	5,060.00	1,908.48	545.28	.00	3,151.52	37.7%
E20700 Medical Insurance	227,000.00	227,000.00	42,902.30	12,257.80	.00	184,097.70	18.9%
E21200 ER Medicare	28,334.00	28,334.00	9,236.91	1,954.98	.00	19,097.09	32.6%
E21700 Retirement-Hybrid Stab	8,120.00	8,120.00	1,626.78	339.12	.00	6,493.22	20.0%
E30800 Consultants	48,000.00	48,000.00	21,800.00	.00	14,966.67	11,233.33	76.6%
E35500 Travel	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
E39900 Other Contracted Services	50,000.00	53,000.00	52,566.91	52,566.91	.00	433.09	99.2%
E39906 Other Contracts VCS Tv St	.00	40,000.00	22,150.00	10,950.00	2,625.00	15,225.00	61.9%
E43200 Library Books/Media	95,000.00	95,000.00	55,691.95	.00	11,000.00	28,308.05	70.2%
E49900 Other Supplies &Mat	12,800.00	12,800.00	4,505.05	1,157.21	3,351.86	4,943.09	61.4%
E52400 In-Service/Staff Developm	137,000.00	137,000.00	21,879.11	-1,412.82	.00	115,120.89	16.0%
E59900 Other Charges	9,000.00	9,000.00	1,128.84	.00	.00	7,871.16	12.5%
E79000 Other Equipment	25,000.00	25,000.00	3,268.87	625.00	.00	21,731.13	13.1%
TOTAL Regular Inst Program Sup	2,848,486.00	2,851,486.00	985,780.94	238,779.79	31,943.53	1,833,761.53	35.7%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72215 Alt Inst Program Support							
E52400 In-Service/Staff Developm	2,500.00	2,500.00	.00	.00	.00	2,500.00	.0%
TOTAL Alt Inst Program Support	2,500.00	2,500.00	.00	.00	.00	2,500.00	.0%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72220 Special Edu Program Support							
E10500 Supervisor/Director	330,517.00	330,517.00	121,721.71	25,424.38	.00	208,795.29	36.8%
E11700 Career Ladder	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
E12400 Psychological Personnel	486,115.00	486,115.00	186,727.24	37,423.47	.00	299,387.76	38.4%
E16200 Clerical Personnel	434,637.00	434,637.00	160,706.32	39,916.46	.00	273,930.68	37.0%
E18900 Other Salaries & Wages	37,500.00	37,500.00	14,782.50	4,050.00	.00	22,717.50	39.4%
E18902 Occupational Therapy	435,818.00	435,818.00	159,951.03	36,409.06	.00	275,866.97	36.7%
E18903 Physical Therapist	89,588.00	89,588.00	31,011.21	6,891.38	.00	58,576.79	34.6%
E20100 Social Security	112,541.00	112,541.00	39,324.49	8,660.19	.00	73,216.51	34.9%
E20400 Pensions	134,917.00	134,917.00	49,615.33	11,265.77	.00	85,301.67	36.8%
E20600 Life Insurance	3,500.00	3,500.00	1,880.02	539.60	.00	1,619.98	53.7%
E20700 Medical Insurance	135,000.00	135,000.00	77,824.46	22,235.56	.00	57,175.54	57.6%
E21200 ER Medicare	26,320.00	26,320.00	9,197.64	2,025.34	.00	17,122.36	34.9%
E21700 Retirement-Hybrid Stab	10,358.00	10,358.00	2,718.43	627.93	.00	7,639.57	26.2%
E30800 Consultants	15,000.00	14,000.00	138.14	-7,672.37	.00	13,861.86	1.0%
E35500 Travel	4,640.00	4,640.00	1,117.59	331.64	.00	3,522.41	24.1%
E39900 Other Contracted Services	90,300.00	90,300.00	11,050.30	3,018.10	.00	79,249.70	12.2%
E49900 Other Supplies & Mat	15,000.00	15,000.00	8,833.35	.00	.00	6,166.65	58.9%
E52400 In-Service/Staff Developm	10,000.00	10,000.00	9,925.56	149.00	.00	74.44	99.3%
E59900 Other Charges	2,000.00	3,000.00	30.00	.00	.00	2,970.00	1.0%
E79000 Other Equipment	10,000.00	10,000.00	4,802.10	464.67	.00	5,197.90	48.0%
TOTAL Special Edu Program Supp	2,384,751.00	2,384,751.00	891,357.42	191,760.18	.00	1,493,393.58	37.4%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAIL ABLE BUDGET	PCT USED
72250 Technology							
E10500 Supervisor/Director	930,839.00	930,839.00	352,625.96	71,603.00	.00	578,213.04	37.9%
E13800 Instru Computer Personnel	792,259.00	792,259.00	306,214.56	61,670.56	.00	486,044.44	38.7%
E16200 Clerical Personnel	55,218.00	55,218.00	22,364.87	4,247.54	.00	32,853.13	40.5%
E18900 Other Salaries & Wages	747,522.00	747,522.00	287,483.89	57,306.98	.00	460,038.11	38.5%
E20100 Social Security	156,602.00	156,602.00	57,504.83	11,414.14	.00	99,097.17	36.7%
E20400 Pensions	196,606.00	196,606.00	74,431.14	15,040.80	.00	122,174.86	37.9%
E20600 Life Insurance	7,000.00	7,000.00	2,663.44	761.94	.00	4,336.56	38.0%
E20700 Medical Insurance	220,000.00	220,000.00	82,816.44	23,661.84	.00	137,183.56	37.6%
E21200 ER Medicare	36,625.00	36,625.00	13,448.36	2,669.39	.00	23,176.64	36.7%
E21700 Retirement-Hybrid Stab	18,900.00	18,900.00	5,417.36	998.58	.00	13,482.64	28.7%
E30700 Communication	163,000.00	163,000.00	22,221.97	4,852.80	38,559.37	102,218.66	37.3%
E30800 Consultants	97,500.00	97,500.00	5,857.94	263.50	.00	91,642.06	6.0%
E33600 Maint & Repair-Equipment	180,000.00	180,000.00	95,918.88	307.00	49,968.11	34,113.01	81.0%
E35000 Internet Connectivity	613,200.00	613,200.00	112,940.00	28,051.80	183,192.00	317,068.00	48.3%
E35500 Travel	1,500.00	1,500.00	72.72	46.66	.00	1,427.28	4.8%
E39900 Other Contracted Services	40,000.00	40,000.00	18,855.00	.00	.00	21,145.00	47.1%
E43500 Office Supplies	4,000.00	4,000.00	3,043.66	.00	.00	956.34	76.1%
E47000 Cabling	53,500.00	53,500.00	12,358.56	3,895.00	9,085.00	32,056.44	40.1%
E47100 Software	1,022,900.00	1,022,900.00	386,113.10	5,463.50	54,990.00	581,796.90	43.1%
E49900 Other Supplies &Mat	25,500.00	25,500.00	558.75	.00	.00	24,941.25	2.2%
E52400 In-Service/Staff Developm	75,100.00	75,100.00	17,005.36	1,825.74	.00	58,094.64	22.6%
E59900 Other Charges	143,250.00	143,250.00	96,864.85	.00	14,340.00	32,045.15	77.6%
E70100 Administration Equipment	596,000.00	596,000.00	106,553.51	12,616.50	.00	489,446.49	17.9%
E79000 Other Equipment	92,500.00	92,500.00	12,455.46	3,389.07	2,759.99	77,284.55	16.4%
E79010 Technology Replacement Eq	5,000.00	5,000.00	4,996.00	.00	.00	4.00	99.9%
TOTAL Technology	6,274,521.00	6,274,521.00	2,100,786.61	310,086.34	352,894.47	3,820,839.92	39.1%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAIL ABLE BUDGET	PCT USED
72310 Board of Education							
E18900 Other Salaries & Wages	39,829.00	39,829.00	16,707.57	2,920.65	.00	23,121.43	41.9%
E20100 Social Security	2,469.00	2,469.00	842.05	153.10	.00	1,626.95	34.1%
E20600 Life Insurance	9,900.00	9,900.00	3,279.97	1,089.83	.00	6,620.03	33.1%
E20700 Medical Insurance	660,000.00	660,000.00	207,447.31	49,137.26	.00	452,552.69	31.4%
E21200 ER Medicare	578.00	578.00	242.23	42.34	.00	335.77	41.9%
E21500 Contributions for OPEB	400,000.00	400,000.00	.00	.00	.00	400,000.00	.0%
E30500 Audit Services	81,000.00	81,000.00	60,000.00	.00	.00	21,000.00	74.1%
E32000 Dues & Memberships	8,400.00	8,400.00	.00	.00	.00	8,400.00	.0%
E33100 Legal Services	125,000.00	125,000.00	57,586.42	3,215.00	.00	67,413.58	46.1%
E39900 Other Contracted Services	8,000.00	8,000.00	3,600.00	.00	.00	4,400.00	45.0%
E49900 Other Supplies &Mat	600.00	600.00	30.00	.00	.00	570.00	5.0%
E50500 Judgments	90,000.00	90,000.00	.00	.00	.00	90,000.00	.0%
E50600 Liability Insurance	185,468.00	215,043.00	214,043.00	.00	.00	1,000.00	99.5%
E50800 Premium on Corp Surety Bo	9,000.00	9,000.00	.00	.00	.00	9,000.00	.0%
E51300 On the Job Injuries	165,000.00	186,199.00	186,199.00	.00	.00	.00	100.0%
E52400 In-Service/Staff Developm	15,000.00	15,000.00	7,471.30	1,707.04	.00	7,528.70	49.8%
E59900 Other Charges	537,569.00	537,569.00	517,035.48	7,551.95	55.98	20,477.54	96.2%
TOTAL Board of Education	2,337,813.00	2,388,587.00	1,274,484.33	65,817.17	55.98	1,114,046.69	53.4%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAIL ABLE BUDGET	PCT USED
72320 Director of Schools							
E10100 County Official/Admin off	220,150.00	220,150.00	102,247.71	18,013.73	.00	117,902.29	46.4%
E16100 Secretary(s)	73,089.00	73,089.00	26,223.03	5,622.23	.00	46,865.97	35.9%
E18800 Bonus Payments	20,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
E20100 Social Security	19,421.00	19,421.00	7,715.15	1,273.02	.00	11,705.85	39.7%
E20400 Pensions	23,197.00	23,197.00	9,384.94	1,755.17	.00	13,812.06	40.5%
E20600 Life Insurance	1,600.00	1,600.00	444.71	127.06	.00	1,155.29	27.8%
E20700 Medical Insurance	16,500.00	16,500.00	5,685.47	1,624.42	.00	10,814.53	34.5%
E20800 Dental Insurance - Supt	510.00	510.00	177.87	50.82	.00	332.13	34.9%
E21200 ER Medicare	4,542.00	4,542.00	1,844.71	338.10	.00	2,697.29	40.6%
E29900 Other Fringe Benefits	9,000.00	9,000.00	.00	.00	.00	9,000.00	.0%
E32000 Dues & Memberships	17,945.00	17,945.00	16,159.03	.00	.00	1,785.97	90.0%
E34800 Postal Charges	6,500.00	6,500.00	1,689.04	81.41	.00	4,810.96	26.0%
E39900 Other Contracted Services	45,000.00	91,792.00	71,076.00	7,242.44	.00	20,716.00	77.4%
E43500 Office Supplies	3,500.00	3,500.00	330.71	.00	.00	3,169.29	9.4%
E52400 In-Service/Staff Developm	15,000.00	15,000.00	4,983.48	2,075.30	.00	10,016.52	33.2%
E59900 Other Charges	57,975.00	59,780.00	56,772.05	2,038.20	.00	3,007.95	95.0%
E70100 Administration Equipment	6,000.00	6,000.00	723.69	.00	.00	5,276.31	12.1%
TOTAL Director of Schools	539,929.00	588,526.00	305,457.59	40,241.90	.00	283,068.41	51.9%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72410 Office of the Principal							
E10401 Assistant Principals	2,440,764.00	2,440,764.00	950,480.62	193,730.97	.00	1,490,283.38	38.9%
E10402 Elem/Md Principals	988,034.00	988,034.00	368,387.53	75,013.37	.00	619,646.47	37.3%
E10403 High School Principal	132,451.00	132,451.00	43,672.26	10,188.54	.00	88,778.74	33.0%
E10405 Vice Principal	104,248.00	104,248.00	40,601.45	8,019.08	.00	63,646.55	38.9%
E11700 Career Ladder	5,000.00	5,000.00	.00	.00	.00	5,000.00	.0%
E16100 Secretary(s)	497,763.00	497,763.00	180,414.92	44,538.49	.00	317,348.08	36.2%
E16200 Clerical Personnel	826,311.00	826,311.00	294,065.16	76,565.36	.00	532,245.84	35.6%
E18900 Other Salaries & wages	44,322.00	44,322.00	12,765.01	3,756.69	.00	31,556.99	28.8%
E20100 Social Security	312,411.00	312,411.00	110,914.92	23,899.74	.00	201,496.08	35.5%
E20400 Pensions	376,974.00	376,974.00	133,558.64	29,663.68	.00	243,415.36	35.4%
E20600 Life Insurance	15,957.00	15,957.00	5,256.49	1,510.69	.00	10,700.51	32.9%
E20700 Medical Insurance	584,000.00	584,000.00	206,906.12	59,319.84	.00	377,093.88	35.4%
E21200 ER Medicare	73,064.00	73,064.00	25,942.56	5,592.32	.00	47,121.44	35.5%
E21700 Retirement-Hybrid Stab	12,216.00	12,216.00	4,616.74	1,104.33	.00	7,599.26	37.8%
E52400 In-Service/Staff Developm	97,500.00	111,960.00	46,382.64	.00	.00	65,577.36	41.4%
TOTAL Office of the Principal	6,511,015.00	6,525,475.00	2,423,965.06	532,903.10	.00	4,101,509.94	37.1%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAIL BUDGET	PCT USED
72510 Fiscal Services							
E10500 Supervisor/Director	263,847.00	263,847.00	98,463.17	20,295.93	.00	165,383.83	37.3%
E11900 Accountants/Bookkeepers	358,019.00	358,019.00	127,948.73	27,539.92	.00	230,070.27	35.7%
E16100 Secretary(s)	76,061.00	76,061.00	8,428.66	2,036.25	.00	67,632.34	11.1%
E18900 Other Salaries & Wages	155,351.00	155,351.00	40,767.13	7,806.49	.00	114,583.87	26.2%
E18906 Business Info Sys Special	77,657.00	77,657.00	39,957.37	7,958.78	.00	37,699.63	51.5%
E20100 Social Security	62,514.00	62,514.00	17,632.30	3,604.62	.00	44,881.70	28.2%
E20400 Pensions	96,794.00	96,794.00	25,887.47	5,356.33	.00	70,906.53	26.7%
E20600 Life Insurance	1,900.00	1,900.00	805.98	230.28	.00	1,094.02	42.4%
E20700 Medical Insurance	50,000.00	50,000.00	20,139.94	6,325.04	.00	29,860.06	40.3%
E21200 ER Medicare	13,499.00	13,499.00	4,448.06	912.87	.00	9,050.94	33.0%
E21700 Retirement-Hybrid Stab	5,750.00	5,750.00	1,628.20	300.95	.00	4,121.80	28.3%
E32000 Dues & Memberships	2,735.00	2,735.00	1,925.00	.00	.00	810.00	70.4%
E35500 Travel	300.00	300.00	39.14	9.24	.00	260.86	13.0%
E39900 Other Contracted Services	433,190.00	433,190.00	239,439.17	13,556.17	3,465.00	190,285.83	56.1%
E43500 Office Supplies	6,700.00	6,700.00	5,662.99	1,823.48	856.33	180.68	97.3%
E49900 Other Supplies &Mat	2,975.00	2,975.00	.00	.00	.00	2,975.00	.0%
E52400 In-Service/Staff Developm	44,400.00	44,400.00	9,042.06	1,078.51	.00	35,357.94	20.4%
E59900 Other Charges	1,600.00	1,600.00	24.00	24.00	.00	1,576.00	1.5%
E70100 Administration Equipment	33,000.00	33,000.00	3,391.16	.00	.00	29,608.84	10.3%
TOTAL Fiscal Services	1,686,292.00	1,686,292.00	645,630.53	98,858.86	4,321.33	1,036,340.14	38.5%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72520 Human Resources/Personnel							
E10500 Supervisor/Director	367,405.00	367,405.00	123,986.84	28,723.64	.00	243,418.16	33.7%
E16100 Secretary(s)	53,330.00	53,330.00	25,287.73	4,597.77	.00	28,042.27	47.4%
E16200 Clerical Personnel	.00	.00	-1,834.49	.00	.00	1,834.49	100.0%
E18900 Other Salaries & Wages	.00	25,000.00	652.80	.00	.00	24,347.20	2.6%
E18907 Benefits Analyst	91,523.00	91,523.00	37,487.53	7,040.23	.00	54,035.47	41.0%
E18909 Human Resources Technicia	77,575.00	77,575.00	30,902.52	5,967.31	.00	46,672.48	39.8%
E20100 Social Security	36,570.00	38,120.00	13,022.86	2,767.50	.00	25,097.14	34.2%
E20400 Pensions	47,478.00	49,068.00	16,501.98	3,601.95	.00	32,566.02	33.6%
E20600 Life Insurance	2,000.00	2,000.00	632.48	180.90	.00	1,367.52	31.6%
E20700 Medical Insurance	40,000.00	40,000.00	11,077.08	3,164.88	.00	28,922.92	27.7%
E21000 Unemployment Compensation	36,000.00	36,000.00	7,289.26	587.25	.00	28,710.74	20.2%
E21200 ER Medicare	8,553.00	8,915.00	3,045.67	647.24	.00	5,869.33	34.2%
E21700 Retirement-Hybrid Stab	1,600.00	1,600.00	274.99	48.74	.00	1,325.01	17.2%
E29900 Other Fringe Benefits	10,000.00	10,000.00	4,250.00	850.00	.00	5,750.00	42.5%
E32000 Dues & Memberships	3,400.00	3,400.00	150.00	100.00	.00	3,250.00	4.4%
E35500 Travel	500.00	500.00	56.41	.00	.00	443.59	11.3%
E39900 Other Contracted Services	62,700.00	62,700.00	13,108.58	2,998.50	.00	49,591.42	20.9%
E41100 Data Processing Supplies	6,000.00	6,000.00	.00	.00	.00	6,000.00	.0%
E43500 Office Supplies	6,000.00	6,000.00	2,743.74	.00	.00	3,256.26	45.7%
E52400 In-Service/Staff Developm	44,000.00	44,000.00	5,704.94	2,757.09	.00	38,295.06	13.0%
E70100 Administration Equipment	9,000.00	9,000.00	6,073.78	.00	.00	2,926.22	67.5%
TOTAL Human Resources/Personne	903,634.00	932,136.00	300,414.70	64,033.00	.00	631,721.30	32.2%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAIL ABLE BUDGET	PCT USED
72610 operation of Plant							
E16600 Custodial Personnel	685,383.00	685,383.00	227,506.87	50,979.95	.00	457,876.13	33.2%
E20100 Social Security	42,494.00	42,494.00	13,240.92	2,972.41	.00	29,253.08	31.2%
E20400 Pensions	74,296.00	74,296.00	19,827.36	4,433.61	.00	54,468.64	26.7%
E20600 Life Insurance	1,900.00	1,900.00	591.08	168.88	.00	1,308.92	31.1%
E20700 Medical Insurance	110,000.00	110,000.00	34,348.82	9,002.44	.00	75,651.18	31.2%
E21200 ER Medicare	9,938.00	9,938.00	3,103.02	695.16	.00	6,834.98	31.2%
E21700 Retirement-Hybrid Stab	5,750.00	5,750.00	2,088.73	399.40	.00	3,661.27	36.3%
E32800 Janitorial Services	2,520,000.00	2,520,000.00	941,388.45	188,165.49	.00	1,578,611.55	37.4%
E39900 Other Contracted Services	617,000.00	617,000.00	234,134.99	60,043.48	23,049.00	359,816.01	41.7%
E41000 Custodial Supplies	30,000.00	30,000.00	15,815.23	.00	350.00	13,834.77	53.9%
E41500 Electricity	2,400,000.00	2,400,000.00	833,836.17	183,901.60	.00	1,566,163.83	34.7%
E49900 Other Supplies &Mat	10,000.00	10,000.00	.00	.00	.00	10,000.00	.0%
E50200 Building & Content Insura	375,000.00	468,658.00	468,658.00	.00	.00	.00	100.0%
E52400 In-Service/Staff Developm	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
E59900 Other Charges	34,000.00	34,000.00	5,795.00	933.00	5,310.00	22,895.00	32.7%
E72000 Plant Operation Equipment	10,000.00	10,000.00	572.69	.00	.00	9,427.31	5.7%
TOTAL Operation of Plant	6,926,761.00	7,020,419.00	2,800,907.33	501,695.42	28,709.00	4,190,802.67	40.3%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAIL ABLE BUDGET	PCT USED
72620 Maintenance of Plant							
E10500 Supervisor/Director	229,710.00	229,710.00	85,434.82	17,670.00	.00	144,275.18	37.2%
E16100 Secretary(S)	59,771.00	59,771.00	24,907.47	4,597.77	.00	34,863.53	41.7%
E16700 Maintenance Personnel	498,929.00	498,929.00	172,246.87	37,994.55	.00	326,682.13	34.5%
E20100 Social Security	48,881.00	48,881.00	16,636.46	3,503.95	.00	32,244.54	34.0%
E20400 Pensions	85,464.00	85,464.00	22,847.12	4,918.19	.00	62,616.88	26.7%
E20600 Life Insurance	3,000.00	3,000.00	799.33	228.38	.00	2,200.67	26.6%
E20700 Medical Insurance	104,000.00	104,000.00	30,734.62	8,781.32	.00	73,265.38	29.6%
E21200 ER Medicare	11,432.00	11,432.00	3,890.86	819.50	.00	7,541.14	34.0%
E21700 Retirement-Hybrid Stab	12,000.00	12,000.00	3,184.79	590.04	.00	8,815.21	26.5%
E33500 Maint & Repair-Building	550,000.00	550,000.00	201,499.90	27,963.83	79,086.94	269,413.16	51.0%
E33600 Maint & Repair-Equipment	100,000.00	100,000.00	21,635.51	.00	3,000.00	75,364.49	24.6%
E39900 Other Contracted Services	256,500.00	256,500.00	62,208.16	14.00	9,170.00	185,121.84	27.8%
E49900 Other Supplies &Mat	2,500.00	2,500.00	165.00	.00	761.91	1,573.09	37.1%
E52400 In-Service/Staff Developm	12,100.00	12,100.00	965.85	103.05	.00	11,134.15	8.0%
E59900 Other Charges	16,000.00	16,000.00	1,229.31	840.00	.00	14,770.69	7.7%
E70100 Administration Equipment	5,000.00	5,000.00	414.00	.00	.00	4,586.00	8.3%
E71700 Maintenance Equipment	30,000.00	30,000.00	5,631.80	974.70	.00	24,368.20	18.8%
TOTAL Maintenance of Plant	2,025,287.00	2,025,287.00	654,431.87	108,999.28	92,018.85	1,278,836.28	36.9%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72710 Transportation							
E10500 Supervisor/Director	99,338.00	99,338.00	33,261.50	7,641.38	.00	66,076.50	33.5%
E16200 Clerical Personnel	53,700.00	53,700.00	17,793.65	4,130.77	.00	35,906.35	33.1%
E18900 Other Salaries & Wages	126,936.00	126,936.00	46,633.59	9,764.31	.00	80,302.41	36.7%
E20100 Social Security	17,358.00	17,358.00	5,774.82	1,262.33	.00	11,583.18	33.3%
E20400 Pensions	30,349.00	30,349.00	9,084.54	1,979.82	.00	21,264.46	29.9%
E20600 Life Insurance	800.00	800.00	295.12	84.32	.00	504.88	36.9%
E20700 Medical Insurance	27,000.00	27,000.00	9,354.38	2,672.68	.00	17,645.62	34.6%
E21200 ER Medicare	4,060.00	4,060.00	1,350.56	295.21	.00	2,709.44	33.3%
E21700 Retirement-Hybrid Stab	3,000.00	3,000.00	713.24	129.68	.00	2,286.76	23.8%
E31200 Contracts w Private Agenc	4,000,000.00	4,000,000.00	1,033,412.13	334,498.51	.00	2,966,587.87	25.8%
E35500 Travel	2,000.00	2,000.00	184.52	.00	.00	1,815.48	9.2%
E39900 Other Contracted Services	53,252.00	53,252.00	28,413.60	.00	.00	24,838.40	53.4%
E41200 Diesel Fuel	569,000.00	569,000.00	150,470.62	21,682.11	.00	418,529.38	26.4%
E42500 Gasoline	23,000.00	23,000.00	3,143.72	.00	8,936.26	10,920.02	52.5%
E49900 Other Supplies &Mat	1,500.00	1,500.00	151.39	-40.53	148.61	1,200.00	20.0%
E52400 In-Service/Staff Developm	6,300.00	6,300.00	123.98	.00	.00	6,176.02	2.0%
E59900 Other Charges	3,200.00	3,200.00	.00	.00	.00	3,200.00	.0%
E70100 Administration Equipment	3,000.00	3,000.00	.00	.00	.00	3,000.00	.0%
E72900 Transportation Equipment	50,000.00	50,000.00	.00	.00	42,995.00	7,005.00	86.0%
TOTAL Transportation	5,073,793.00	5,073,793.00	1,340,161.36	384,100.59	52,079.87	3,681,551.77	27.4%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72810 Central and Other							
E10500 Supervisor/Director	150,875.00	150,875.00	53,889.57	11,605.77	.00	96,985.43	35.7%
E16100 Secretary(s)	.00	44,678.00	18,353.38	3,450.02	.00	26,324.62	41.1%
E16200 Clerical Personnel	44,678.00	.00	.00	.00	.00	.00	.0%
E18900 Other Salaries & Wages	362,088.00	362,088.00	141,807.41	27,852.92	.00	220,280.59	39.2%
E20100 Social Security	34,574.00	34,574.00	12,689.32	2,507.93	.00	21,884.68	36.7%
E20400 Pensions	41,491.00	41,491.00	15,169.57	3,104.74	.00	26,321.43	36.6%
E20600 Life Insurance	1,438.00	1,438.00	585.90	167.40	.00	852.10	40.7%
E20700 Medical Insurance	36,000.00	36,000.00	16,070.32	4,591.52	.00	19,929.68	44.6%
E21200 ER Medicare	8,086.00	8,086.00	2,967.56	586.52	.00	5,118.44	36.7%
E21700 Retirement-Hybrid Stab	2,100.00	2,100.00	1,385.01	252.04	.00	714.99	66.0%
E35500 Travel	3,500.00	3,500.00	522.73	239.22	.00	2,977.27	14.9%
E39900 Other Contracted Services	115,380.00	115,380.00	40,149.00	23,832.14	.00	75,231.00	34.8%
E43500 Office Supplies	19,000.00	19,000.00	6,721.15	3,826.65	261.99	12,016.86	36.8%
E49900 Other Supplies &Mat	2,750.00	2,750.00	62.80	.00	.00	2,687.20	2.3%
E52400 In-Service/Staff Developm	32,500.00	32,500.00	7,628.22	1,741.83	.00	24,871.78	23.5%
E59900 Other Charges	32,500.00	32,500.00	6,482.88	1,415.30	2,014.25	24,002.87	26.1%
E70100 Administration Equipment	8,000.00	8,000.00	.00	.00	.00	8,000.00	.0%
E79000 Other Equipment	215,000.00	215,000.00	922.83	.00	.00	214,077.17	.4%
TOTAL Central and Other	1,109,960.00	1,109,960.00	325,407.65	85,174.00	2,276.24	782,276.11	29.5%

NOVEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAIL ABLE BUDGET	PCT USED
76100 Regular Capital Outlay							
E30400 Architects	60,000.00	60,000.00	9,846.25	.00	.00	50,153.75	16.4%
E30800 Consultants	15,000.00	15,000.00	1,250.00	.00	.00	13,750.00	8.3%
E32100 Engineering Services	30,000.00	30,000.00	.00	.00	.00	30,000.00	.0%
E39900 Other Contracted Services	10,000.00	10,000.00	.00	.00	.00	10,000.00	.0%
E70700 Building Improvements	860,000.00	915,104.00	137,229.63	1,500.00	.00	777,874.37	15.0%
E72400 Site Development	510,000.00	510,000.00	.00	.00	25,700.00	484,300.00	5.0%
E79900 Other Capital Outlay	2,735,000.00	2,735,000.00	6,691.90	.00	.00	2,728,308.10	.2%
TOTAL Regular Capital Outlay	4,220,000.00	4,275,104.00	155,017.78	1,500.00	25,700.00	4,094,386.22	4.2%
TOTAL General Purpose Fund	120,647,391.00	121,079,063.00	41,518,659.15	9,670,898.12	700,244.74	78,860,159.11	34.9%
GRAND TOTAL	120,647,391.00	121,079,063.00	41,518,659.15	9,670,898.12	700,244.74	78,860,159.11	34.9%

** END OF REPORT - Generated by Anita Floyd **

SCHOOL NUTRITION

NOVEMBER 2024 SN FUND REVENUE

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
143 School Nutrition						
43521 Lunch Payments Children	1,100,000.00	1,100,000.00	446,405.55	106,467.45	653,594.45	40.6%
43522 Lunch Payments Adults	35,000.00	35,000.00	15,120.00	4,495.00	19,880.00	43.2%
43523 Income from Breakfast	60,000.00	60,000.00	36,378.20	8,363.10	23,621.80	60.6%
43525 Ala Carte Sales	650,000.00	650,000.00	313,699.50	69,452.50	336,300.50	48.3%
43990 Other Charges for Services	15,000.00	15,000.00	5,182.39	.00	9,817.61	34.5%
43992 CHS Catering Revenue	30,000.00	30,000.00	5,010.00	2,535.00	24,990.00	16.7%
44570 Contributions & Gifts	300.00	300.00	.00	.00	300.00	.0%
44990 Other Local Revenue	2,500.00	2,500.00	298.42	.00	2,201.58	11.9%
46520 State Matching	35,000.00	35,000.00	.00	.00	35,000.00	.0%
47111 USDA School Lunch Program	1,050,812.00	1,050,812.00	397,226.89	90,527.23	653,585.11	37.8%
47112 USDA Commodities	150,000.00	150,000.00	.00	.00	150,000.00	.0%
47113 Breakfast	113,000.00	113,000.00	59,864.52	14,143.35	53,135.48	53.0%
47114 USDA - Other	300,000.00	300,000.00	.00	.00	300,000.00	.0%
TOTAL School Nutrition	3,541,612.00	3,541,612.00	1,279,185.47	295,983.63	2,262,426.53	36.1%
GRAND TOTAL	3,541,612.00	3,541,612.00	1,279,185.47	295,983.63	2,262,426.53	36.1%

** END OF REPORT - Generated by Anita Floyd **

NOVEMBER 2024 SN FUND EXPENDITURE

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAIL ABLE BUDGET	PCT USED
143 School Nutrition							
10500 Supervisor/Director	150,670.00	150,670.00	52,451.96	11,990.00	.00	98,218.04	34.8%
16200 Clerical Personnel	47,789.00	47,789.00	16,423.99	3,676.08	.00	31,365.01	34.4%
16501 Cafeteria Managers	388,189.00	388,189.00	124,077.38	30,770.18	.00	264,111.62	32.0%
16502 School Nutrition Technicia	677,900.00	677,900.00	231,235.14	64,499.84	.00	446,664.86	34.1%
18800 Bonus Payments	43,000.00	43,000.00	.00	.00	.00	43,000.00	.0%
19800 Sub Teachers-Non-Certified	10,000.00	10,000.00	7,366.48	3,249.45	.00	2,633.52	73.7%
20100 Social Security	81,062.00	81,062.00	24,837.30	6,522.00	.00	56,224.70	30.6%
20400 Pensions	138,067.00	138,067.00	35,983.83	9,203.73	.00	102,083.17	26.1%
20600 Life Insurance	3,104.00	3,104.00	1,096.89	308.28	.00	2,007.11	35.3%
20700 Medical Insurance	154,665.00	154,665.00	48,984.88	13,995.68	.00	105,680.12	31.7%
21200 ER Medicare	18,959.00	18,959.00	5,940.45	1,578.34	.00	13,018.55	31.3%
21700 Retirement-Hybrid Stab	11,218.00	11,218.00	3,183.85	840.17	.00	8,034.15	28.4%
33600 Maint & Repair-Equipment	38,000.00	38,000.00	7,091.76	525.00	18,975.00	11,933.24	68.6%
35400 Transportation - Food	7,000.00	7,000.00	2,556.05	1,090.00	4,443.95	.00	100.0%
35500 Travel	589.00	589.00	208.98	57.98	.00	380.02	35.5%
39900 Other Contracted Services	35,000.00	35,000.00	18,930.00	450.00	10,610.00	5,460.00	84.4%
42200 Food Supplies	1,215,000.00	1,215,000.00	590,202.05	118,597.09	136,594.26	488,203.69	59.8%
43500 Office Supplies	5,000.00	5,000.00	1,294.63	.00	.00	3,705.37	25.9%
46900 USDA Commodities	150,000.00	150,000.00	.00	.00	.00	150,000.00	.0%
49900 Other Supplies &Mat	150,000.00	150,000.00	45,634.22	8,836.90	33,462.32	70,903.46	52.7%
52400 In-Service/Staff Developme	4,000.00	4,000.00	1,516.72	.00	.00	2,483.28	37.9%
59900 Other Charges	2,400.00	2,400.00	200.00	.00	.00	2,200.00	8.3%
71000 Food Service Equipment	210,000.00	210,000.00	4,208.00	.00	2,419.45	203,372.55	3.2%
TOTAL School Nutrition	3,541,612.00	3,541,612.00	1,223,424.56	276,190.72	206,504.98	2,111,682.46	40.4%
GRAND TOTAL	3,541,612.00	3,541,612.00	1,223,424.56	276,190.72	206,504.98	2,111,682.46	40.4%

** END OF REPORT - Generated by Anita Floyd **

FEDERAL PROGRAMS

NOVEMBER 2024 FEDERAL FUND REVENUES

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
0100 Consolidated Administratio	115,831.00	115,831.00	40,060.16	8,915.09	75,770.84	34.6%
1000 TITLE I	1,262,322.65	1,848,624.33	341,282.38	141,159.56	1,507,341.95	18.5%
2000 TITLE II	160,898.11	196,728.55	68,590.91	5,443.21	128,137.64	34.9%
3000 TITLE III	63,769.77	74,883.02	39,776.74	8,149.30	35,106.28	53.1%
4000 Title IV	162,860.56	174,719.47	35,373.28	6,055.59	139,346.19	20.2%
7000 ARP Homeless	33,006.77	33,006.77	18,971.19	12,680.93	14,035.58	57.5%
8005 Carl Perkins	85,527.06	88,034.97	41,364.22	5,105.87	46,670.75	47.0%
8930 IDEA Partners Systemic Cha	25,000.00	25,000.00	595.00	595.00	24,405.00	2.4%
9000 IDEA PART B	1,965,336.00	2,348,032.35	561,003.27	179,578.30	1,787,029.08	23.9%
9100 IDEA PRESCHOOL INCENTIVE	39,418.00	70,135.85	25,409.49	5,877.28	44,726.36	36.2%
9360 ESSER Grant 3.0	1,317,677.85	1,513,331.44	1,420,297.42	128,705.33	93,034.02	93.9%
GRAND TOTAL	5,231,647.77	6,488,327.75	2,592,724.06	502,265.46	3,895,603.69	40.0%

NOVEMBER 2024 FEDERAL FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0100 Consolidated Administratio	115,831.00	115,831.00	48,975.41	8,915.25	.00	66,855.59	42.3%
1000 TITLE I	1,262,322.65	1,848,624.33	449,398.06	108,115.68	90,777.20	1,308,449.07	29.2%
2000 TITLE II	160,898.11	196,728.55	121,056.50	49,562.83	.00	75,672.05	61.5%
3000 TITLE III	63,769.77	74,883.02	43,753.53	3,976.79	.00	31,129.49	58.4%
4000 Title IV	162,860.56	174,719.47	41,429.19	6,055.91	.00	133,290.28	23.7%
7000 ARP Homeless	33,006.77	33,006.77	19,971.19	1,000.00	.00	13,035.58	60.5%
8005 Carl Perkins	85,527.06	88,034.97	46,099.01	4,734.79	6,862.00	35,073.96	60.2%
8930 IDEA Partners Systemic Cha	25,000.00	25,000.00	8,545.00	7,950.00	.00	16,455.00	34.2%
9000 IDEA PART B	1,965,336.00	2,348,032.35	759,707.75	198,704.48	2,120.90	1,586,203.70	32.4%
9100 IDEA PRESCHOOL INCENTIVE	39,418.00	70,135.85	29,712.77	4,303.08	47.22	40,375.86	42.4%
9360 ESSER Grant 3.0	1,317,677.85	1,513,331.44	1,468,466.48	48,169.06	.00	44,864.96	97.0%
9380 TN All Corps Grant	.00	.00	.00	-904.26	.00	.00	.0%
GRAND TOTAL	5,231,647.77	6,488,327.75	3,037,114.89	440,583.61	99,807.32	3,351,405.54	48.3%

DISCRETIONARY GRANTS

NOVEMBER 2024 DISCRETIONARY FUND REVENUES

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
8010 Voluntary Pre-K	184,851.03	184,851.03	53,446.36	16,141.61	131,404.67	28.9%
8015 State Special Ed Preschool	420,826.45	420,826.45	113,394.20	19,807.70	307,432.25	26.9%
8031 Public School Safety Grant	233,531.38	233,531.38	106,607.73	.00	126,923.65	45.7%
8036 America's Farmers Grow	978.21	978.21	.00	.00	978.21	.0%
8042 Youth Risk Behavior Survey	600.00	600.00	.00	.00	600.00	.0%
8043 Donations-Greenhouse CMS	3,729.94	3,729.94	.00	.00	3,729.94	.0%
8046 Family Resource/Race4 Vill	18,862.40	18,862.40	10,665.00	3,570.00	8,197.40	56.5%
8047 Donations-Auditorium (CHS)	2,475.00	2,475.00	.00	.00	2,475.00	.0%
8051 Battelle Edu Donation-WCMS	1,042.73	1,042.73	.00	.00	1,042.73	.0%
8052 Battelle Edu Donation-SES	28,957.50	28,957.50	.00	.00	28,957.50	.0%
8053 Dollar General Literacy Fo	.00	4,500.00	4,500.00	500.00	.00	100.0%
8098 CPR Training Project	876.75	876.75	.00	.00	876.75	.0%
8100 Collierville HS Television	72,483.22	72,483.22	9,831.59	4,811.05	62,651.63	13.6%
8200 Athletic Fund	100,000.00	75,040.83	-56,040.36	.00	131,081.19	-74.7%
8300 Sodexo Scholarship	20,512.50	20,512.50	.00	.00	20,512.50	.0%
8320 Bryan Gatlin Mem Scholarsh	6,963.00	6,963.00	.00	.00	6,963.00	.0%
8330 Garrett Helms Memorial Fun	21,270.31	21,270.31	.00	.00	21,270.31	.0%
8350 Chris Dufour Mrm Scholarsh	4,276.34	4,276.34	.00	.00	4,276.34	.0%
8361 Elem STEM/Cville Chamber	975.01	975.01	.00	.00	975.01	.0%
8370 Dragon Games	11,270.82	11,270.82	.00	.00	11,270.82	.0%
8711 Learning Camps FY22	470,767.96	470,767.96	365,034.59	.00	105,733.37	77.5%
8800 Resp to Dispr-IDEA Part B	26,499.41	26,499.41	7,182.00	.00	19,317.41	27.1%
9371 Innovative School Models	768,203.60	768,203.60	38,155.55	10,362.63	730,048.05	5.0%
GRAND TOTAL	2,399,953.56	2,379,494.39	652,776.66	55,192.99	1,726,717.73	27.4%

NOVEMBER 2024 DISCRETIONARY FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
8010 Voluntary Pre-K	184,851.03	184,851.03	69,281.05	15,834.69	.00	115,569.98	37.5%
8015 State Special Ed Preschool	420,826.45	420,826.45	138,135.45	24,741.25	6,787.55	275,903.45	34.4%
8031 Public School Safety Grant	233,531.38	233,531.38	124,821.13	17,919.90	.00	108,710.25	53.4%
8036 America's Farmers Grow	978.21	978.21	.00	.00	.00	978.21	.0%
8042 Youth Risk Behavior Survey	600.00	600.00	.00	.00	.00	600.00	.0%
8043 Donations-Greenhouse CMS	3,729.94	3,729.94	.00	.00	.00	3,729.94	.0%
8046 Family Resource/Race4 Vill	18,862.40	18,862.40	6,617.32	4,505.24	.00	12,245.08	35.1%
8047 Donations-Auditorium (CHS)	2,475.00	2,475.00	.00	.00	.00	2,475.00	.0%
8051 Battelle Edu Donation-WCMS	1,042.73	1,042.73	.00	.00	.00	1,042.73	.0%
8052 Battelle Edu Donation-SES	28,957.50	28,957.50	.00	.00	.00	28,957.50	.0%
8053 Dollar General Literacy Fo	.00	4,500.00	.00	.00	4,500.00	.00	100.0%
8098 CPR Training Project	876.75	876.75	.00	.00	.00	876.75	.0%
8100 Collierville HS Television	72,483.22	72,483.22	31,150.02	4,959.61	4,807.93	36,525.27	49.6%
8200 Athletic Fund	100,000.00	75,040.83	59,656.31	1,441.47	11,850.00	3,534.52	95.3%
8300 Sodexo Scholarship	20,512.50	20,512.50	.00	.00	.00	20,512.50	.0%
8320 Bryan Gatlin Mem Scholarsh	6,963.00	6,963.00	.00	.00	.00	6,963.00	.0%
8330 Garrett Helms Memorial Fun	21,270.31	21,270.31	.00	.00	.00	21,270.31	.0%
8350 Chris Dufour Mrm Scholarsh	4,276.34	4,276.34	.00	.00	.00	4,276.34	.0%
8361 Elem STEM/Cville Chamber	975.01	975.01	.00	.00	.00	975.01	.0%
8370 Dragon Games	11,270.82	11,270.82	.00	.00	.00	11,270.82	.0%
8711 Learning Camps FY22	470,767.96	470,767.96	365,034.59	.00	.00	105,733.37	77.5%
8800 Resp to Dispr-IDEA Part B	26,499.41	26,499.41	7,182.00	.00	.00	19,317.41	27.1%
9371 Innovative School Models	768,203.60	768,203.60	55,112.22	16,956.67	.00	713,091.38	7.2%
GRAND TOTAL	2,399,953.56	2,379,494.39	856,990.09	86,358.83	27,945.48	1,494,558.82	37.2%

C.I.P.

NOVEMBER 2024 CIP FUND REVENUE

FOR 2025 05

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
177 Education Capital Projects						
6117 Crosswind Renovation	4,077,608.00	4,175,128.00	.00	.00	4,175,128.00	.0%
6207 WCMS Renovation	.00	1,245,559.00	.00	.00	1,245,559.00	.0%
6215 CO (U of M) Renovation	.00	213,046.00	.00	.00	213,046.00	.0%
6306 CHS Addition	.00	402,613.00	.00	.00	402,613.00	.0%
6407 HVAC at BSE, CES	.00	537,864.00	.00	.00	537,864.00	.0%
6434 CWES Fire Alarm Sys Replac	.00	14,750.00	.00	.00	14,750.00	.0%
TOTAL Education Capital Projec	4,077,608.00	6,588,960.00	.00	.00	6,588,960.00	.0%
GRAND TOTAL	4,077,608.00	6,588,960.00	.00	.00	6,588,960.00	.0%

** END OF REPORT - Generated by Anita Floyd **

NOVEMBER 2024 CIP FUND EXPENDITURES

FOR 2025 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
177 Education Capital Projects							
6117 Crosswind Renovation	4,152,716.00	4,175,128.00	2,630,450.52	433,457.44	75,107.24	1,469,570.24	64.8%
6207 WCMS Renovation	.00	1,245,559.00	1,245,558.39	.00	.00	.61	100.0%
6215 CO (U of M) Renovation	.00	213,046.00	96,937.77	15,937.77	.00	116,108.23	45.5%
6306 CHS Addition	.00	402,613.00	392,751.18	.00	.00	9,861.82	97.6%
6407 HVAC at BSE, CES	.00	537,864.00	484,426.90	.00	.00	53,437.10	90.1%
6434 CWES Fire Alarm Sys Replac	.00	14,750.00	14,750.00	.00	.00	.00	100.0%
TOTAL Education Capital Projec	4,152,716.00	6,588,960.00	4,864,874.76	449,395.21	75,107.24	1,648,978.00	75.0%
GRAND TOTAL	4,152,716.00	6,588,960.00	4,864,874.76	449,395.21	75,107.24	1,648,978.00	75.0%

** END OF REPORT - Generated by Anita Floyd **



COLLIERVILLE SCHOOLS

SCHOLARSHIP · INTEGRITY · SERVICE

MONTHLY FINANCIAL REPORT



DECEMBER 2024

2024-2025

GENERAL FUND

SCHOOL NUTRITION

FEDERAL PROGRAMS

DISCRETIONARY GRANTS

C. I. P.

**GENERAL FUND
REVENUE**

DECEMBER 2024 GENERAL FUND REVENUE

FOR 2025 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
141 General Purpose Fund						
40110 Current Property Tax	23,520,000.00	23,520,000.00	10,997,368.15	8,548,756.92	12,522,631.85	46.8%
40120 Trustee's Collection-PY	410,000.00	410,000.00	214,795.33	45,814.32	195,204.67	52.4%
40130 Clerk & Master/Cir Court-P	150,000.00	150,000.00	71,642.71	11,898.49	78,357.29	47.8%
40150 Pickup Taxes	1,715,161.00	1,715,161.00	63,354.00	11,223.30	1,651,807.00	3.7%
40162 Pymt in Lieu-Taxes-Local U	248,235.00	248,235.00	182,872.32	182,872.32	65,362.68	73.7%
40163 Pymt in Lieu of Taxes-Othe	282,831.00	282,831.00	11,796.99	-619.79	271,034.01	4.2%
40210 Local Option Sales Taxes	15,800,000.00	15,800,000.00	6,517,153.30	1,304,007.79	9,282,846.70	41.2%
40240 wheel Tax	2,000,105.00	2,000,105.00	574,856.12	.00	1,425,248.88	28.7%
40270 Business Tax	3,300.00	3,300.00	1,217.60	204.49	2,082.40	36.9%
40275 Mixed Drink Tax	289,000.00	289,000.00	86,472.85	26,828.75	202,527.15	29.9%
40390 Municipal Tax	2,582,675.00	2,582,675.00	1,291,337.46	215,222.91	1,291,337.54	50.0%
43513 Tuition - Summer School	20,000.00	20,000.00	.00	.00	20,000.00	.0%
43515 Tuition - Other State Syst	150,750.00	150,750.00	141,403.74	28,667.82	9,346.26	93.8%
43990 Other Charges for Svcs	500,000.00	500,000.00	87,993.11	4,189.73	412,006.89	17.6%
43991 Other Charges for Svcs-(SS	515,000.00	515,000.00	202,063.56	26,768.00	312,936.44	39.2%
44110 Investment Income	440,038.00	440,038.00	394,613.66	58,227.44	45,424.34	89.7%
44120 Lease/Rentals	20,000.00	20,000.00	2,631.95	1,281.95	17,368.05	13.2%
44170 Miscellaneous Refunds	850,000.00	850,000.00	67,489.51	44,564.18	782,510.49	7.9%
44171 Tech Replacement Fees	7,000.00	7,000.00	1,782.40	134.10	5,217.60	25.5%
44172 Substitute Reimbursement	40,000.00	40,000.00	10,743.47	710.49	29,256.53	26.9%
44174 Device Fees	300,000.00	300,000.00	91,585.00	.00	208,415.00	30.5%
44176 Refund - IRS	.00	.00	1.98	.00	-1.98	100.0%
44177 CHS Band Boosters	25,000.00	25,000.00	13,166.65	2,633.33	11,833.35	52.7%
44178 CHS POM Boosters	13,200.00	13,200.00	7,889.50	3,155.80	5,310.50	59.8%
44179 Collierville Dragon Dancer	13,200.00	13,200.00	5,866.72	.00	7,333.28	44.4%
44180 CHS Cheer Boosters	6,930.00	6,930.00	6,416.70	1,283.34	513.30	92.6%
44181 CHS Boys Soccer	6,250.00	6,250.00	.00	.00	6,250.00	.0%
44182 CHS Volleyball	5,500.00	5,500.00	7,675.31	.00	-2,175.31	139.6%
44183 CHS Trap Team	2,400.00	2,400.00	2,325.85	.00	74.15	96.9%
44184 CHS Cross Country	2,000.00	2,000.00	3,000.00	.00	-1,000.00	150.0%
44185 CMS Band Boosters	2,400.00	2,400.00	.00	.00	2,400.00	.0%
44186 CHS Baseball Boosters	29,150.00	29,150.00	15,500.00	6,200.00	13,650.00	53.2%
44187 CHS Softball	5,000.00	5,000.00	.00	.00	5,000.00	.0%
44188 CHS Girls Soccer	7,000.00	7,000.00	8,140.48	.00	-1,140.48	116.3%
44189 CHS Theatre	6,500.00	6,500.00	1,162.93	1,162.93	5,337.07	17.9%
44190 CMS Cheer	5,250.00	5,250.00	5,277.80	555.56	-27.80	100.5%
44192 CHS Girls Lacrosse	700.00	700.00	.00	.00	700.00	.0%
44193 CHS Basketball Boosters	11,000.00	11,000.00	.00	.00	11,000.00	.0%
44194 CHS Speech & Debate	1,000.00	1,000.00	.00	.00	1,000.00	.0%
44195 Athletic Account - Summer	100,000.00	100,000.00	128,865.36	.00	-28,865.36	128.9%

DECEMBER 2024 GENERAL FUND REVENUE

FOR 2025 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
44196 CHS Football Boosters	32,085.00	32,085.00	54,694.00	47,294.00	-22,609.00	170.5%
44197 CHS Boys Wrestling Booster	.00	.00	1,000.00	.00	-1,000.00	100.0%
44198 WCMS Cheer Boosters	.00	.00	10,000.00	.00	-10,000.00	100.0%
44201 CHS Swimming	.00	.00	1,000.00	1,000.00	-1,000.00	100.0%
44203 CHS Robotics Boosters	.00	.00	9,280.00	.00	-9,280.00	100.0%
44520 Insurance Recovery	10,000.00	10,000.00	43,295.00	.00	-33,295.00	433.0%
44530 Sale of Equipment	1,100,000.00	1,100,000.00	257,563.80	.00	842,436.20	23.4%
44560 Damages Recovered from Ind	1,000.00	1,000.00	35,440.19	.00	-34,440.19	3544.0%
44990 Other Local Revenue	2,000.00	2,000.00	1,000.00	.00	1,000.00	50.0%
44991 Dragon Games Donations	4,000.00	4,000.00	.00	.00	4,000.00	.0%
46510 TN Inv in Student Achievem	62,793,827.00	62,793,827.00	31,914,815.96	7,342,333.19	30,879,011.04	50.8%
46513 TISA On -Behalf Paymt Reve	.00	260,653.00	.00	.00	260,653.00	.0%
46610 Career Ladder Program	76,000.00	76,000.00	41,330.88	.00	34,669.12	54.4%
46990 Other State Revenues	.00	.00	51,916.83	51,916.83	-51,916.83	100.0%
47143 Special Edu-Grants to Stat	5,000.00	5,000.00	.00	.00	5,000.00	.0%
49800 Transfers In	2,670,000.00	2,670,000.00	201,343.24	20,558.30	2,468,656.76	7.5%
49900 Revenue YE Close	3,866,904.00	4,177,923.00	.00	.00	4,177,923.00	.0%
TOTAL General Purpose Fund	120,647,391.00	121,219,063.00	53,841,142.41	17,988,846.49	67,377,920.59	44.4%
GRAND TOTAL	120,647,391.00	121,219,063.00	53,841,142.41	17,988,846.49	67,377,920.59	44.4%

** END OF REPORT - Generated by Anita Floyd **

**GENERAL FUND
EXPENDITURES**

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
I41 General Purpose Fund							
71100 Regular Instruction Program							
E11600 Teachers	38,764,043.00	38,764,043.00	16,197,727.61	2,977,536.27	.00	22,566,315.39	41.8%
E11700 Career Ladder	59,000.00	59,000.00	.00	.00	.00	59,000.00	.0%
E12700 Career Ladder Ext Contrac	20,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
E12800 Homebound Teachers	30,000.00	30,000.00	1,881.25	1,881.25	.00	28,118.75	6.3%
E16300 Educational Assistants	1,547,602.00	1,547,602.00	651,555.78	129,495.68	.00	896,046.22	42.1%
E18800 Bonus Payments	1,065,000.00	1,175,000.00	1,141,000.00	2,000.00	.00	34,000.00	97.1%
E18945 Other Sal & Wages-TN All	.00	.00	46,055.36	12,390.00	.00	-46,055.36	100.0%
E19500 Sub Teachers-Certified	641,670.00	641,670.00	253,564.85	60,657.57	.00	388,105.15	39.5%
E19550 Permanent Sub	288,000.00	288,000.00	94,966.00	19,796.00	.00	193,034.00	33.0%
E19800 Sub Teachers-Non-Certifie	20,000.00	20,000.00	16,575.01	1,680.00	.00	3,424.99	82.9%
E20100 Social Security	2,630,989.00	2,641,217.00	1,076,131.66	184,261.19	.00	1,565,085.34	40.7%
E20145 Social Security-TN All Co	.00	.00	1,141.44	312.48	.00	-1,141.44	100.0%
E20400 Pensions	2,707,820.00	2,725,336.00	1,276,187.20	220,127.19	.00	1,449,148.80	46.8%
E20600 Life Insurance	100,000.00	100,000.00	53,384.29	11,843.57	.00	46,615.71	53.4%
E20700 Medical Insurance	4,400,000.00	4,400,000.00	2,097,344.59	467,204.36	.00	2,302,655.41	47.7%
E21200 ER Medicare	615,312.00	618,145.00	252,452.57	43,320.54	.00	365,692.43	40.8%
E21245 Employer Medicare-TN All	.00	.00	530.89	143.12	.00	-530.89	100.0%
E21700 Retirement-Hybrid Stab	145,000.00	145,000.00	76,102.77	13,008.69	.00	68,897.23	52.5%
E33000 Operating Lease Payments	2,635,000.00	2,635,000.00	.00	.00	.00	2,635,000.00	.0%
E33600 Maint & Repair-Equipment	29,200.00	29,200.00	8,971.98	1,022.04	7,927.96	12,300.06	57.9%
E39900 Other Contracted Services	130,000.00	130,000.00	51,085.00	.00	.00	78,915.00	39.3%
E39902 Other Contr Svcs-Translat	10,000.00	10,000.00	2,393.42	790.70	5,059.01	2,547.57	74.5%
E42900 Inst Supplies & Materials	752,800.00	732,300.00	193,479.50	9,581.02	6,679.84	532,140.66	27.3%
E42905 Inst Supplies-Alloc to Sc	427,220.00	427,220.00	405,060.00	.00	.00	22,160.00	94.8%
E44900 Textbooks	1,000,000.00	1,000,000.00	866,071.16	.00	8,452.30	125,476.54	87.5%
E49900 Other Supplies &Mat	40,000.00	40,000.00	35,384.77	.00	.00	4,615.23	88.5%
E59902 Other Charges - Summer Sc	6,000.00	6,000.00	.00	.00	.00	6,000.00	.0%
E72200 Reg Inst Equipment	706,000.00	713,500.00	145,443.32	10,325.64	383,243.99	184,812.69	74.1%
E72217 Reg Inst Equip (Reimburse	400,000.00	1,940,000.00	98,487.06	1,747.95	198,745.82	1,642,767.12	15.3%
TOTAL Regular Instruction Prog	59,170,656.00	60,838,233.00	25,042,977.48	4,169,125.26	610,108.92	35,185,146.60	42.2%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71150 Alt Inst Program							
E11600 Teachers	128,573.00	128,573.00	54,952.98	6,711.07	.00	73,620.02	42.7%
E16300 Educational Assistants	26,128.00	26,128.00	9,882.42	1,755.00	.00	16,245.58	37.8%
E20100 Social Security	9,591.00	9,591.00	3,897.19	511.13	.00	5,693.81	40.6%
E20400 Pensions	9,839.00	9,839.00	3,848.42	426.82	.00	5,990.58	39.1%
E20600 Life Insurance	670.00	670.00	181.49	24.16	.00	488.51	27.1%
E20700 Medical Insurance	27,000.00	27,000.00	6,419.88	713.32	.00	20,580.12	23.8%
E21200 ER Medicare	2,243.00	2,243.00	911.48	119.55	.00	1,331.52	40.6%
E21700 Retirement-Hybrid Stab	400.00	400.00	60.57	.00	.00	339.43	15.1%
E39900 Other Contracted Services	40,000.00	40,000.00	10,114.00	3,200.00	.00	29,886.00	25.3%
E42900 Inst Supplies & Materials	4,000.00	4,000.00	473.94	.00	.00	3,526.06	11.8%
E49900 Other Supplies &Mat	2,000.00	2,000.00	579.84	353.76	.00	1,420.16	29.0%
E59900 Other Charges	2,000.00	2,000.00	.00	.00	.00	2,000.00	.0%
E79000 Other Equipment	5,000.00	5,000.00	1,238.00	.00	.00	3,762.00	24.8%
TOTAL Alt Inst Program	257,444.00	257,444.00	92,560.21	13,814.81	.00	164,883.79	36.0%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71200 Special Education Program							
E11600 Teachers	4,627,256.00	4,627,256.00	1,926,352.04	363,630.72	.00	2,700,903.96	41.6%
E11700 Career Ladder	3,000.00	3,000.00	.00	.00	.00	3,000.00	.0%
E12800 Homebound Teachers	83,996.00	83,996.00	36,260.23	6,592.77	.00	47,735.77	43.2%
E16300 Educational Assistants	2,312,620.00	2,312,620.00	964,585.21	185,174.38	.00	1,348,034.79	41.7%
E17100 Speech Pathologist	902,644.00	902,644.00	365,076.92	62,486.92	.00	537,567.08	40.4%
E18900 Other Salaries & Wages	2,000.00	2,000.00	1,555.00	.00	.00	445.00	77.8%
E19500 Sub Teachers-Certified	60,000.00	60,000.00	49,550.01	7,620.01	.00	10,449.99	82.6%
E19800 Sub Teachers-Non-Certifie	70,000.00	70,000.00	55,324.99	15,664.90	.00	14,675.01	79.0%
E20100 Social Security	499,691.00	499,691.00	198,206.21	36,823.81	.00	301,484.79	39.7%
E20400 Pensions	607,922.00	607,922.00	247,020.90	46,327.89	.00	360,901.10	40.6%
E20600 Life Insurance	17,750.00	17,750.00	10,158.04	2,288.02	.00	7,591.96	57.2%
E20700 Medical Insurance	714,150.00	714,150.00	393,717.70	89,994.70	.00	320,432.30	55.1%
E21200 ER Medicare	116,863.00	116,863.00	46,559.59	8,665.08	.00	70,303.41	39.8%
E21700 Retirement-Hybrid Stab	65,000.00	65,000.00	22,778.21	4,274.57	.00	42,221.79	35.0%
E31200 Contracts w Private Agenc	20,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
E33600 Maint & Repair-Equipment	5,000.00	5,000.00	2,754.89	515.13	.00	2,245.11	55.1%
E42900 Inst Supplies & Materials	29,600.00	29,600.00	21,271.79	60.29	32.45	8,295.76	72.0%
E49900 Other Supplies &Mat	19,000.00	19,000.00	10,501.30	950.46	383.64	8,115.06	57.3%
E72500 Special Education Equipme	20,000.00	20,000.00	4,210.27	.00	106.93	15,682.80	21.6%
TOTAL Special Education Progra	10,176,492.00	10,176,492.00	4,355,883.30	831,069.65	523.02	5,820,085.68	42.8%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
71300 Vocational Education Program							
E11600 Teachers	2,229,707.00	2,229,707.00	885,875.29	155,956.68	.00	1,343,831.71	39.7%
E19500 Sub Teachers-Certified	45,000.00	45,000.00	24,700.07	4,535.00	.00	20,299.93	54.9%
E20100 Social Security	141,032.00	141,032.00	53,899.56	9,401.67	.00	87,132.44	38.2%
E20400 Pensions	141,809.00	141,809.00	64,583.91	11,302.18	.00	77,225.09	45.5%
E20600 Life Insurance	2,500.00	2,500.00	2,792.51	621.20	.00	-292.51	111.7%
E20700 Medical Insurance	90,000.00	90,000.00	84,588.56	18,718.20	.00	5,411.44	94.0%
E21200 ER Medicare	32,983.00	32,983.00	12,648.04	2,204.89	.00	20,334.96	38.3%
E21700 Retirement-Hybrid Stab	6,000.00	6,000.00	5,025.60	843.48	.00	974.40	83.8%
E33600 Maint & Repair-Equipment	10,000.00	10,000.00	704.40	.00	.00	9,295.60	7.0%
E42900 Inst Supplies & Materials	55,500.00	55,500.00	22,201.70	7,748.12	8,964.34	24,333.96	56.2%
E44900 Textbooks	20,000.00	20,000.00	13,700.00	.00	.00	6,300.00	68.5%
E49900 Other Supplies &Mat	10,000.00	10,000.00	.00	.00	.00	10,000.00	.0%
E73000 Vocational Equipment	20,000.00	20,000.00	1,159.00	1,159.00	991.00	17,850.00	10.8%
TOTAL Vocational Education Pro	2,804,531.00	2,804,531.00	1,171,878.64	212,490.42	9,955.34	1,622,697.02	42.1%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72110 Attendance							
E10500 Supervisor/Director	229,224.00	229,224.00	103,457.48	17,632.61	.00	125,766.52	45.1%
E16100 Secretary(s)	59,771.00	59,771.00	27,403.60	4,597.77	.00	32,367.40	45.8%
E18900 Other Salaries & Wages	339,980.00	339,980.00	160,990.84	26,478.08	.00	178,989.16	47.4%
E20100 Social Security	38,996.00	38,996.00	17,153.71	2,805.86	.00	21,842.29	44.0%
E20400 Pensions	42,680.00	42,680.00	23,615.42	3,957.62	.00	19,064.58	55.3%
E20600 Life Insurance	1,760.00	1,760.00	851.22	189.16	.00	908.78	48.4%
E20700 Medical Insurance	62,000.00	62,000.00	27,671.22	6,149.16	.00	34,328.78	44.6%
E21200 ER Medicare	9,120.00	9,120.00	4,011.59	656.18	.00	5,108.41	44.0%
E21700 Retirement-Hybrid Stab	.00	.00	1,187.66	191.82	.00	-1,187.66	100.0%
E35500 Travel	2,000.00	2,000.00	664.12	105.00	.00	1,335.88	33.2%
E39900 Other Contracted Services	66,500.00	66,500.00	45,806.22	.00	.00	20,693.78	68.9%
E49900 Other Supplies &Mat	2,500.00	2,500.00	697.88	.00	.00	1,802.12	27.9%
E52400 In-Service/Staff Developm	33,000.00	33,000.00	8,715.24	544.90	.00	24,284.76	26.4%
E59900 Other Charges	250.00	250.00	.00	.00	.00	250.00	.0%
E70400 Attendance Equipment	3,000.00	3,000.00	2,177.98	.00	.00	822.02	72.6%
TOTAL Attendance	890,781.00	890,781.00	424,404.18	63,308.16	.00	466,376.82	47.6%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72120 Health Services							
E13100 Medical Personnel	801,672.00	801,672.00	339,646.18	67,196.76	.00	462,025.82	42.4%
E18900 Other Salaries & Wages	315,284.00	315,284.00	151,361.09	28,595.93	.00	163,922.91	48.0%
E18910 Sub Nurses	2,000.00	2,000.00	.00	.00	.00	2,000.00	.0%
E20100 Social Security	69,375.00	69,375.00	28,318.49	5,427.14	.00	41,056.51	40.8%
E20400 Pensions	85,163.00	85,163.00	39,976.58	7,788.54	.00	45,186.42	46.9%
E20600 Life Insurance	2,500.00	2,500.00	1,446.24	328.12	.00	1,053.76	57.8%
E20700 Medical Insurance	150,000.00	150,000.00	67,956.90	15,619.00	.00	82,043.10	45.3%
E21200 ER Medicare	16,225.00	16,225.00	6,622.91	1,269.23	.00	9,602.09	40.8%
E21700 Retirement-Hybrid Stab	18,000.00	18,000.00	4,635.69	905.31	.00	13,364.31	25.8%
E35500 Travel	3,500.00	3,500.00	77.39	30.62	.00	3,422.61	2.2%
E39900 Other Contracted Services	60,000.00	60,000.00	100.00	.00	.00	59,900.00	.2%
E49900 Other Supplies & Mat	9,000.00	9,000.00	.00	.00	.00	9,000.00	.0%
E52400 In-Service/Staff Developm	7,000.00	7,000.00	2,308.78	.00	.00	4,691.22	33.0%
E73500 Health Equipment	5,000.00	5,000.00	4,004.00	.00	.00	996.00	80.1%
TOTAL Health Services	1,544,719.00	1,544,719.00	646,454.25	127,160.65	.00	898,264.75	41.8%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72130 other Student Support							
E12300 Guidance Personnel	1,983,771.00	1,983,771.00	856,070.94	151,178.32	.00	1,127,700.06	43.2%
E18900 Other Salaries & wages	350,000.00	350,000.00	128,591.54	89,659.90	.00	221,408.46	36.7%
E18913 Other Salaries-Schools Ex	.00	.00	664.01	365.44	.00	-664.01	100.0%
E20100 Social Security	144,694.00	144,694.00	57,391.89	14,002.88	.00	87,302.11	39.7%
E20400 Pensions	148,428.00	148,428.00	67,715.36	16,822.34	.00	80,712.64	45.6%
E20600 Life Insurance	4,743.00	4,743.00	2,618.46	581.88	.00	2,124.54	55.2%
E20700 Medical Insurance	202,000.00	202,000.00	102,755.33	22,725.14	.00	99,244.67	50.9%
E21200 ER Medicare	33,840.00	33,840.00	13,422.76	3,274.83	.00	20,417.24	39.7%
E21700 Retirement-Hybrid Stab	7,600.00	7,600.00	3,086.65	926.75	.00	4,513.35	40.6%
E32200 Evaluation & Testing	76,450.00	76,450.00	50,991.91	.00	.00	25,458.09	66.7%
E49900 Other Supplies &Mat	6,500.00	16,500.00	13,895.50	.00	480.12	2,124.38	87.1%
TOTAL Other Student Support	2,958,026.00	2,968,026.00	1,297,204.35	299,537.48	480.12	1,670,341.53	43.7%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72210 Regular Inst Program Support							
E10500 Supervisor/Director	1,035,386.00	1,035,386.00	466,622.90	80,262.91	.00	568,763.10	45.1%
E11700 Career Ladder	8,000.00	8,000.00	.00	.00	.00	8,000.00	.0%
E12900 Librarian(S)	750,907.00	750,907.00	312,424.08	56,804.39	.00	438,482.92	41.6%
E13700 Education Media Personnel	60,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
E16100 Secretary(s)	59,771.00	59,771.00	25,616.39	4,597.77	.00	34,154.61	42.9%
E19600 In-Service Training	40,000.00	40,000.00	.00	.00	.00	40,000.00	.0%
E20100 Social Security	121,152.00	121,152.00	47,809.70	8,313.97	.00	73,342.30	39.5%
E20400 Pensions	126,956.00	126,956.00	54,393.77	9,772.06	.00	72,562.23	42.8%
E20600 Life Insurance	5,060.00	5,060.00	2,453.76	545.28	.00	2,606.24	48.5%
E20700 Medical Insurance	227,000.00	227,000.00	55,160.10	12,257.80	.00	171,839.90	24.3%
E21200 ER Medicare	28,334.00	28,334.00	11,181.33	1,944.42	.00	17,152.67	39.5%
E21700 Retirement-Hybrid Stab	8,120.00	8,120.00	1,965.90	339.12	.00	6,154.10	24.2%
E30800 Consultants	48,000.00	48,000.00	24,550.00	2,750.00	12,216.67	11,233.33	76.6%
E35500 Travel	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
E39900 Other Contracted Services	50,000.00	53,000.00	52,566.91	.00	.00	433.09	99.2%
E39906 Other Contracts VCS Tv St	.00	40,000.00	22,150.00	.00	2,625.00	15,225.00	61.9%
E43200 Library Books/Media	95,000.00	95,000.00	55,691.95	.00	11,000.00	28,308.05	70.2%
E49900 Other Supplies &Mat	12,800.00	12,800.00	5,723.87	1,218.82	2,133.04	4,943.09	61.4%
E52400 In-Service/Staff Developm	137,000.00	137,000.00	28,502.82	6,623.71	.00	108,497.18	20.8%
E59900 Other Charges	9,000.00	9,000.00	1,128.84	.00	.00	7,871.16	12.5%
E79000 Other Equipment	25,000.00	25,000.00	3,268.87	.00	.00	21,731.13	13.1%
TOTAL Regular Inst Program Sup	2,848,486.00	2,851,486.00	1,171,211.19	185,430.25	27,974.71	1,652,300.10	42.1%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>72215 Alt Inst Program Support</u>							
ES2400 In-Service/Staff Developm	2,500.00	2,500.00	.00	.00	.00	2,500.00	.0%
TOTAL Alt Inst Program Support	2,500.00	2,500.00	.00	.00	.00	2,500.00	.0%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72220 Special Edu Program Support							
E10500 Supervisor/Director	330,517.00	330,517.00	147,146.09	25,424.38	.00	183,370.91	44.5%
E11700 Career Ladder	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
E12400 Psychological Personnel	486,115.00	486,115.00	224,150.71	37,423.47	.00	261,964.29	46.1%
E16200 Clerical Personnel	434,637.00	434,637.00	195,180.46	34,474.14	.00	239,456.54	44.9%
E18900 Other Salaries & Wages	37,500.00	37,500.00	18,225.00	3,442.50	.00	19,275.00	48.6%
E18902 Occupational Therapy	435,818.00	435,818.00	195,790.09	35,839.06	.00	240,027.91	44.9%
E18903 Physical Therapist	89,588.00	89,588.00	37,902.59	6,891.38	.00	51,685.41	42.3%
E20100 Social Security	112,541.00	112,541.00	47,473.75	8,149.26	.00	65,067.25	42.2%
E20400 Pensions	134,917.00	134,917.00	60,305.60	10,690.27	.00	74,611.40	44.7%
E20600 Life Insurance	3,500.00	3,500.00	2,419.62	539.60	.00	1,080.38	69.1%
E20700 Medical Insurance	135,000.00	135,000.00	100,060.02	22,235.56	.00	34,939.98	74.1%
E21200 ER Medicare	26,320.00	26,320.00	11,103.50	1,905.86	.00	15,216.50	42.2%
E21700 Retirement-Hybrid Stab	10,358.00	10,358.00	3,316.93	598.50	.00	7,041.07	32.0%
E30800 Consultants	15,000.00	14,000.00	264.24	126.10	.00	13,735.76	1.9%
E35500 Travel	4,640.00	4,640.00	1,486.15	368.56	.00	3,153.85	32.0%
E39900 Other Contracted Services	90,300.00	90,300.00	13,216.94	2,166.64	.00	77,083.06	14.6%
E49900 Other Supplies & Mat	15,000.00	15,000.00	8,833.35	.00	3,391.87	2,774.78	81.5%
E52400 In-Service/Staff Developm	10,000.00	10,000.00	10,220.56	295.00	.00	-220.56	102.2%
E59900 Other Charges	2,000.00	3,000.00	2,810.00	2,780.00	.00	190.00	93.7%
E79000 Other Equipment	10,000.00	10,000.00	4,802.10	.00	.00	5,197.90	48.0%
TOTAL Special Edu Program Supp	2,384,751.00	2,384,751.00	1,084,707.70	193,350.28	3,391.87	1,296,651.43	45.6%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72250 Technology							
E10500 Supervisor/Director	930,839.00	930,839.00	424,228.96	71,603.00	.00	506,610.04	45.6%
E13800 Instru Computer Personnel	792,259.00	792,259.00	367,885.13	61,670.57	.00	424,373.87	46.4%
E16200 Clerical Personnel	55,218.00	55,218.00	26,612.41	4,247.54	.00	28,605.59	48.2%
E18900 Other Salaries & Wages	747,522.00	747,522.00	345,728.38	58,244.49	.00	401,793.62	46.2%
E20100 Social Security	156,602.00	156,602.00	68,893.61	11,388.78	.00	87,708.39	44.0%
E20400 Pensions	196,606.00	196,606.00	89,258.19	14,827.05	.00	107,347.81	45.4%
E20600 Life Insurance	7,000.00	7,000.00	3,414.88	751.44	.00	3,585.12	48.8%
E20700 Medical Insurance	220,000.00	220,000.00	106,121.62	23,305.18	.00	113,878.38	48.2%
E21200 ER Medicare	36,625.00	36,625.00	16,111.83	2,663.47	.00	20,513.17	44.0%
E21700 Retirement-Hybrid Stab	18,900.00	18,900.00	6,387.44	970.08	.00	12,512.56	33.8%
E30700 Communication	163,000.00	163,000.00	26,466.80	4,244.83	34,314.54	102,218.66	37.3%
E30800 Consultants	97,500.00	97,500.00	5,857.94	.00	340.00	91,302.06	6.4%
E33600 Maint & Repair-Equipment	180,000.00	180,000.00	95,918.88	.00	49,968.11	34,113.01	81.0%
E35000 Internet Connectivity	613,200.00	613,200.00	141,052.60	28,112.60	155,079.40	317,068.00	48.3%
E35500 Travel	1,500.00	1,500.00	92.38	19.66	.00	1,407.62	6.2%
E39900 Other Contracted Services	40,000.00	40,000.00	18,855.00	.00	.00	21,145.00	47.1%
E43500 Office Supplies	4,000.00	4,000.00	3,043.66	.00	.00	956.34	76.1%
E47000 Cabling	53,500.00	53,500.00	12,358.56	.00	9,085.00	32,056.44	40.1%
E47100 Software	1,022,900.00	1,022,900.00	387,613.14	1,500.04	60,612.00	574,674.86	43.8%
E49900 Other Supplies &Mat	25,500.00	25,500.00	558.75	.00	.00	24,941.25	2.2%
E52400 In-Service/Staff Developm	75,100.00	75,100.00	18,616.83	1,611.47	.00	56,483.17	24.8%
E59900 Other Charges	143,250.00	143,250.00	111,204.85	14,340.00	.00	32,045.15	77.6%
E70100 Administration Equipment	596,000.00	596,000.00	106,553.51	.00	27,376.50	462,069.99	22.5%
E79000 Other Equipment	92,500.00	92,500.00	14,939.74	2,484.28	275.71	77,284.55	16.4%
E79010 Technology Replacement Eq	5,000.00	5,000.00	4,996.00	.00	.00	4.00	99.9%
TOTAL Technology	6,274,521.00	6,274,521.00	2,402,771.09	301,984.48	337,051.26	3,534,698.65	43.7%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72310 Board of Education							
E18900 Other Salaries & Wages	39,829.00	39,829.00	19,687.46	2,979.89	.00	20,141.54	49.4%
E20100 Social Security	2,469.00	2,469.00	1,007.70	165.65	.00	1,461.30	40.8%
E20600 Life Insurance	9,900.00	9,900.00	4,369.80	1,089.83	.00	5,530.20	44.1%
E20700 Medical Insurance	660,000.00	660,000.00	244,355.17	36,907.86	.00	415,644.83	37.0%
E21200 ER Medicare	578.00	578.00	285.42	43.19	.00	292.58	49.4%
E21500 Contributions for OPEB	400,000.00	400,000.00	.00	.00	.00	400,000.00	.0%
E30500 Audit Services	81,000.00	81,000.00	60,000.00	.00	.00	21,000.00	74.1%
E32000 Dues & Memberships	8,400.00	8,400.00	.00	.00	.00	8,400.00	.0%
E33100 Legal Services	125,000.00	125,000.00	61,648.92	4,062.50	.00	63,351.08	49.3%
E39900 Other Contracted Services	8,000.00	8,000.00	3,600.00	.00	.00	4,400.00	45.0%
E49900 Other Supplies &Mat	600.00	600.00	49.99	19.99	.00	550.01	8.3%
E50500 Judgments	90,000.00	90,000.00	.00	.00	.00	90,000.00	.0%
E50600 Liability Insurance	185,468.00	215,043.00	214,043.00	.00	.00	1,000.00	99.5%
E50800 Premium on Corp Surety Bo	9,000.00	9,000.00	.00	.00	.00	9,000.00	.0%
E51300 On the Job Injuries	165,000.00	186,199.00	186,199.00	.00	.00	.00	100.0%
E52400 In-Service/Staff Developm	15,000.00	15,000.00	8,454.82	983.52	.00	6,545.18	56.4%
E59900 Other Charges	537,569.00	537,569.00	517,211.51	176.03	.00	20,357.49	96.2%
TOTAL Board of Education	2,337,813.00	2,388,587.00	1,320,912.79	46,428.46	.00	1,067,674.21	55.3%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72320 Director of Schools							
E10100 County Official/Admin off	220,150.00	220,150.00	120,261.44	18,013.73	.00	99,888.56	54.6%
E16100 Secretary(s)	73,089.00	73,089.00	31,845.26	5,622.23	.00	41,243.74	43.6%
E18800 Bonus Payments	20,000.00	20,000.00	.00	.00	.00	20,000.00	.0%
E20100 Social Security	19,421.00	19,421.00	8,037.25	322.10	.00	11,383.75	41.4%
E20400 Pensions	23,197.00	23,197.00	11,140.07	1,755.13	.00	12,056.93	48.0%
E20600 Life Insurance	1,600.00	1,600.00	571.77	127.06	.00	1,028.23	35.7%
E20700 Medical Insurance	16,500.00	16,500.00	7,309.89	1,624.42	.00	9,190.11	44.3%
E20800 Dental Insurance - Supt	510.00	510.00	228.69	50.82	.00	281.31	44.8%
E21200 ER Medicare	4,542.00	4,542.00	2,182.03	337.32	.00	2,359.97	48.0%
E29900 Other Fringe Benefits	9,000.00	9,000.00	.00	.00	.00	9,000.00	.0%
E32000 Dues & Memberships	17,945.00	17,945.00	16,159.03	.00	.00	1,785.97	90.0%
E34800 Postal Charges	6,500.00	6,500.00	2,728.12	1,039.08	144.78	3,627.10	44.2%
E39900 Other Contracted Services	45,000.00	91,792.00	75,681.00	4,605.00	.00	16,111.00	82.4%
E43500 Office Supplies	3,500.00	3,500.00	330.71	.00	.00	3,169.29	9.4%
E52400 In-Service/Staff Developm	15,000.00	15,000.00	10,891.54	5,908.06	.00	4,108.46	72.6%
E59900 Other Charges	57,975.00	59,780.00	58,476.45	1,704.40	34.99	1,268.56	97.9%
E70100 Administration Equipment	6,000.00	6,000.00	723.69	.00	.00	5,276.31	12.1%
TOTAL Director of Schools	539,929.00	588,526.00	346,566.94	41,109.35	179.77	241,779.29	58.9%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72410 office of the Principal							
E10401 Assistant Principals	2,440,764.00	2,440,764.00	1,145,480.33	194,999.71	.00	1,295,283.67	46.9%
E10402 Elem/Md Principals	988,034.00	988,034.00	442,411.63	74,024.10	.00	545,622.37	44.8%
E10403 High School Principal	132,451.00	132,451.00	53,860.80	10,188.54	.00	78,590.20	40.7%
E10405 Vice Principal	104,248.00	104,248.00	48,620.53	8,019.08	.00	55,627.47	46.6%
E11700 Career Ladder	5,000.00	5,000.00	.00	.00	.00	5,000.00	.0%
E16100 Secretary(s)	497,763.00	497,763.00	220,919.52	40,504.60	.00	276,843.48	44.4%
E16200 Clerical Personnel	826,311.00	826,311.00	359,403.89	65,338.73	.00	466,907.11	43.5%
E18900 Other Salaries & Wages	44,322.00	44,322.00	15,719.71	2,954.70	.00	28,602.29	35.5%
E20100 Social Security	312,411.00	312,411.00	133,596.16	22,681.24	.00	178,814.84	42.8%
E20400 Pensions	376,974.00	376,974.00	161,934.03	28,375.39	.00	215,039.97	43.0%
E20600 Life Insurance	15,957.00	15,957.00	6,768.99	1,512.50	.00	9,188.01	42.4%
E20700 Medical Insurance	584,000.00	584,000.00	266,582.62	59,676.50	.00	317,417.38	45.6%
E21200 ER Medicare	73,064.00	73,064.00	31,247.09	5,304.53	.00	41,816.91	42.8%
E21700 Retirement-Hybrid Stab	12,216.00	12,216.00	5,598.32	981.58	.00	6,617.68	45.8%
E52400 In-Service/Staff Developm	97,500.00	111,960.00	53,234.53	6,851.89	.00	58,725.47	47.5%
TOTAL Office of the Principal	6,511,015.00	6,525,475.00	2,945,378.15	521,413.09	.00	3,580,096.85	45.1%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72510 Fiscal Services							
E10500 Supervisor/Director	263,847.00	263,847.00	118,759.10	20,295.93	.00	145,087.90	45.0%
E11900 Accountants/Bookkeepers	358,019.00	358,019.00	155,488.65	27,539.92	.00	202,530.35	43.4%
E16100 Secretary(s)	76,061.00	76,061.00	9,944.53	1,515.87	.00	66,116.47	13.1%
E18900 Other Salaries & Wages	155,351.00	155,351.00	48,714.94	7,947.81	.00	106,636.06	31.4%
E18906 Business Info Sys Special	77,657.00	77,657.00	47,945.15	7,987.78	.00	29,711.85	61.7%
E20100 Social Security	62,514.00	62,514.00	21,230.22	3,597.92	.00	41,283.78	34.0%
E20400 Pensions	96,794.00	96,794.00	31,245.94	5,358.47	.00	65,548.06	32.3%
E20600 Life Insurance	1,900.00	1,900.00	1,036.26	230.28	.00	863.74	54.5%
E20700 Medical Insurance	50,000.00	50,000.00	26,198.62	6,058.68	.00	23,801.38	52.4%
E21200 ER Medicare	13,499.00	13,499.00	5,353.87	905.81	.00	8,145.13	39.7%
E21700 Retirement-Hybrid Stab	5,750.00	5,750.00	1,929.46	301.26	.00	3,820.54	33.6%
E32000 Dues & Memberships	2,735.00	2,735.00	2,275.00	350.00	.00	460.00	83.2%
E35500 Travel	300.00	300.00	39.14	.00	.00	260.86	13.0%
E39900 Other Contracted Services	433,190.00	433,190.00	247,509.21	8,070.04	3,241.00	182,439.79	57.9%
E43500 Office Supplies	6,700.00	6,700.00	6,529.02	866.03	14.57	156.41	97.7%
E49900 Other Supplies &Mat	2,975.00	2,975.00	.00	.00	716.80	2,258.20	24.1%
E52400 In-Service/Staff Developm	44,400.00	44,400.00	10,036.08	994.02	.00	34,363.92	22.6%
E59900 Other Charges	1,600.00	1,600.00	24.00	.00	.00	1,576.00	1.5%
E70100 Administration Equipment	33,000.00	33,000.00	3,391.16	.00	.00	29,608.84	10.3%
TOTAL Fiscal Services	1,686,292.00	1,686,292.00	737,650.35	92,019.82	3,972.37	944,669.28	44.0%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72520 Human Resources/Personnel							
E10500 Supervisor/Director	367,405.00	367,405.00	152,710.48	28,723.64	.00	214,694.52	41.6%
E16100 Secretary(s)	53,330.00	53,330.00	29,885.50	4,597.77	.00	23,444.50	56.0%
E16200 Clerical Personnel	.00	.00	-1,834.49	.00	.00	1,834.49	100.0%
E18900 Other Salaries & Wages	.00	25,000.00	652.80	.00	.00	24,347.20	2.6%
E18907 Benefits Analyst	91,523.00	91,523.00	44,527.76	7,040.23	.00	46,995.24	48.7%
E18909 Human Resources Technicia	77,575.00	77,575.00	36,869.83	5,967.31	.00	40,705.17	47.5%
E20100 Social Security	36,570.00	38,120.00	15,777.59	2,754.73	.00	22,342.41	41.4%
E20400 Pensions	47,478.00	49,068.00	20,103.89	3,601.91	.00	28,964.11	41.0%
E20600 Life Insurance	2,000.00	2,000.00	813.38	180.90	.00	1,186.62	40.7%
E20700 Medical Insurance	40,000.00	40,000.00	14,241.96	3,164.88	.00	25,758.04	35.6%
E21000 Unemployment Compensation	36,000.00	36,000.00	7,885.32	596.06	.00	28,114.68	21.9%
E21200 ER Medicare	8,553.00	8,915.00	3,689.93	644.26	.00	5,225.07	41.4%
E21700 Retirement-Hybrid Stab	1,600.00	1,600.00	323.73	48.74	.00	1,276.27	20.2%
E29900 Other Fringe Benefits	10,000.00	10,000.00	5,100.00	850.00	.00	4,900.00	51.0%
E32000 Dues & Memberships	3,400.00	3,400.00	150.00	.00	.00	3,250.00	4.4%
E35500 Travel	500.00	500.00	56.41	.00	.00	443.59	11.3%
E39900 Other Contracted Services	62,700.00	62,700.00	18,512.08	5,403.50	.00	44,187.92	29.5%
E41100 Data Processing Supplies	6,000.00	6,000.00	.00	.00	.00	6,000.00	.0%
E43500 Office Supplies	6,000.00	6,000.00	2,743.74	.00	352.42	2,903.84	51.6%
E52400 In-Service/Staff Developm	44,000.00	44,000.00	8,294.18	2,589.24	.00	35,705.82	18.9%
E70100 Administration Equipment	9,000.00	9,000.00	6,073.78	.00	.00	2,926.22	67.5%
TOTAL Human Resources/Personne	903,634.00	932,136.00	366,577.87	66,163.17	352.42	565,205.71	39.4%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72610 Operation of Plant							
E16600 Custodial Personnel	685,383.00	685,383.00	277,843.60	50,336.73	.00	407,539.40	40.5%
E20100 Social Security	42,494.00	42,494.00	16,137.80	2,896.88	.00	26,356.20	38.0%
E20400 Pensions	74,296.00	74,296.00	24,209.83	4,382.47	.00	50,086.17	32.6%
E20600 Life Insurance	1,900.00	1,900.00	759.96	168.88	.00	1,140.04	40.0%
E20700 Medical Insurance	110,000.00	110,000.00	43,351.26	9,002.44	.00	66,648.74	39.4%
E21200 ER Medicare	9,938.00	9,938.00	3,780.51	677.49	.00	6,157.49	38.0%
E21700 Retirement-Hybrid Stab	5,750.00	5,750.00	2,481.32	392.59	.00	3,268.68	43.2%
E32800 Janitorial Services	2,520,000.00	2,520,000.00	1,129,553.94	188,165.49	.00	1,390,446.06	44.8%
E39900 Other Contracted Services	617,000.00	617,000.00	247,101.37	12,966.38	17,386.75	352,511.88	42.9%
E41000 Custodial Supplies	30,000.00	30,000.00	16,083.31	268.08	2,789.92	11,126.77	62.9%
E41500 Electricity	2,400,000.00	2,400,000.00	985,168.80	151,332.63	.00	1,414,831.20	41.0%
E49900 Other Supplies &Mat	10,000.00	10,000.00	.00	.00	.00	10,000.00	.0%
E50200 Building & Content Insura	375,000.00	468,658.00	468,658.00	.00	.00	.00	100.0%
E52400 In-Service/Staff Developm	1,000.00	1,000.00	.00	.00	.00	1,000.00	.0%
E59900 Other Charges	34,000.00	34,000.00	7,201.00	1,406.00	4,894.00	21,905.00	35.6%
E72000 Plant Operation Equipment	10,000.00	10,000.00	572.69	.00	.00	9,427.31	5.7%
TOTAL Operation of Plant	6,926,761.00	7,020,419.00	3,222,903.39	421,996.06	25,070.67	3,772,444.94	46.3%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72620 Maintenance of Plant							
E10500 Supervisor/Director	229,710.00	229,710.00	103,104.82	17,670.00	.00	126,605.18	44.9%
E16100 Secretary(s)	59,771.00	59,771.00	29,505.24	4,597.77	.00	30,265.76	49.4%
E16700 Maintenance Personnel	498,929.00	498,929.00	210,650.28	38,403.41	.00	288,278.72	42.2%
E20100 Social Security	48,881.00	48,881.00	20,137.35	3,500.89	.00	28,743.65	41.2%
E20400 Pensions	85,464.00	85,464.00	27,797.72	4,950.60	.00	57,666.28	32.5%
E20600 Life Insurance	3,000.00	3,000.00	1,027.71	228.38	.00	1,972.29	34.3%
E20700 Medical Insurance	104,000.00	104,000.00	39,515.94	8,781.32	.00	64,484.06	38.0%
E21200 ER Medicare	11,432.00	11,432.00	4,709.63	818.77	.00	6,722.37	41.2%
E21700 Retirement-Hybrid Stab	12,000.00	12,000.00	3,779.16	594.37	.00	8,220.84	31.5%
E33500 Maint & Repair-Building	550,000.00	550,000.00	217,659.85	16,159.95	77,926.53	254,413.62	53.7%
E33600 Maint & Repair-Equipment	100,000.00	100,000.00	24,906.02	3,270.51	4,518.19	70,575.79	29.4%
E39900 Other Contracted Services	256,500.00	256,500.00	68,161.16	5,953.00	3,217.00	185,121.84	27.8%
E49900 Other Supplies &Mat	2,500.00	2,500.00	165.00	.00	761.91	1,573.09	37.1%
E52400 In-Service/Staff Developm	12,100.00	12,100.00	965.85	.00	.00	11,134.15	8.0%
E59900 Other Charges	16,000.00	16,000.00	1,229.31	.00	.00	14,770.69	7.7%
E70100 Administration Equipment	5,000.00	5,000.00	414.00	.00	.00	4,586.00	8.3%
E71700 Maintenance Equipment	30,000.00	30,000.00	5,631.80	.00	.00	24,368.20	18.8%
TOTAL Maintenance of Plant	2,025,287.00	2,025,287.00	759,360.84	104,928.97	86,423.63	1,179,502.53	41.8%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72710 Transportation							
E10500 Supervisor/Director	99,338.00	99,338.00	40,902.88	7,641.38	.00	58,435.12	41.2%
E16200 Clerical Personnel	53,700.00	53,700.00	21,924.42	4,130.77	.00	31,775.58	40.8%
E18900 Other Salaries & Wages	126,936.00	126,936.00	56,397.90	9,764.31	.00	70,538.10	44.4%
E20100 Social Security	17,358.00	17,358.00	7,026.50	1,251.68	.00	10,331.50	40.5%
E20400 Pensions	30,349.00	30,349.00	11,064.30	1,979.76	.00	19,284.70	36.5%
E20600 Life Insurance	800.00	800.00	379.44	84.32	.00	420.56	47.4%
E20700 Medical Insurance	27,000.00	27,000.00	12,027.06	2,672.68	.00	14,972.94	44.5%
E21200 ER Medicare	4,060.00	4,060.00	1,643.28	292.72	.00	2,416.72	40.5%
E21700 Retirement-Hybrid Stab	3,000.00	3,000.00	842.92	129.68	.00	2,157.08	28.1%
E31200 Contracts w Private Agenc	4,000,000.00	4,000,000.00	1,313,167.63	279,755.50	.00	2,686,832.37	32.8%
E35500 Travel	2,000.00	2,000.00	184.52	.00	.00	1,815.48	9.2%
E39900 Other Contracted Services	53,252.00	53,252.00	28,413.60	.00	.00	24,838.40	53.4%
E41200 Diesel Fuel	569,000.00	569,000.00	192,841.29	42,370.67	.00	376,158.71	33.9%
E42500 Gasoline	23,000.00	23,000.00	4,028.64	884.92	8,051.34	10,920.02	52.5%
E49900 Other Supplies &Mat	1,500.00	1,500.00	151.39	.00	148.61	1,200.00	20.0%
E52400 In-Service/Staff Developm	6,300.00	6,300.00	123.98	.00	.00	6,176.02	2.0%
E59900 Other Charges	3,200.00	3,200.00	.00	.00	.00	3,200.00	.0%
E70100 Administration Equipment	3,000.00	3,000.00	.00	.00	.00	3,000.00	.0%
E72900 Transportation Equipment	50,000.00	50,000.00	.00	.00	42,995.00	7,005.00	86.0%
TOTAL Transportation	5,073,793.00	5,073,793.00	1,691,119.75	350,958.39	51,194.95	3,331,478.30	34.3%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
72810 Central and Other							
E10500 Supervisor/Director	150,875.00	150,875.00	65,495.34	11,605.77	.00	85,379.66	43.4%
E16100 Secretary(s)	.00	44,678.00	21,803.40	3,450.02	.00	22,874.60	48.8%
E16200 Clerical Personnel	44,678.00	.00	.00	.00	.00	.00	.0%
E18900 Other Salaries & Wages	362,088.00	362,088.00	169,660.33	27,852.92	.00	192,427.67	46.9%
E20100 Social Security	34,574.00	34,574.00	15,177.90	2,488.58	.00	19,396.10	43.9%
E20400 Pensions	41,491.00	41,491.00	18,274.29	3,104.72	.00	23,216.71	44.0%
E20600 Life Insurance	1,438.00	1,438.00	753.30	167.40	.00	684.70	52.4%
E20700 Medical Insurance	36,000.00	36,000.00	20,661.84	4,591.52	.00	15,338.16	57.4%
E21200 ER Medicare	8,086.00	8,086.00	3,549.56	582.00	.00	4,536.44	43.9%
E21700 Retirement-Hybrid Stab	2,100.00	2,100.00	1,637.05	252.04	.00	462.95	78.0%
E35500 Travel	3,500.00	3,500.00	675.13	152.40	.00	2,824.87	19.3%
E39900 Other Contracted Services	115,380.00	115,380.00	42,102.52	1,953.52	.00	73,277.48	36.5%
E43500 Office Supplies	19,000.00	19,000.00	6,984.04	262.89	142.00	11,873.96	37.5%
E49900 Other Supplies &Mat	2,750.00	2,750.00	62.80	.00	150.00	2,537.20	7.7%
E52400 In-Service/Staff Developm	32,500.00	32,500.00	10,447.64	2,819.42	.00	22,052.36	32.1%
E59900 Other Charges	32,500.00	32,500.00	8,174.09	1,691.21	391.04	23,934.87	26.4%
E70100 Administration Equipment	8,000.00	8,000.00	.00	.00	.00	8,000.00	.0%
E79000 Other Equipment	215,000.00	215,000.00	922.83	.00	.00	214,077.17	.4%
TOTAL Central and Other	1,109,960.00	1,109,960.00	386,382.06	60,974.41	683.04	722,894.90	34.9%

DECEMBER 2024 GENERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
76100 Regular Capital Outlay							
E30400 Architects	60,000.00	60,000.00	9,846.25	.00	.00	50,153.75	16.4%
E30800 Consultants	15,000.00	15,000.00	2,550.00	1,300.00	.00	12,450.00	17.0%
E32100 Engineering Services	30,000.00	30,000.00	.00	.00	.00	30,000.00	.0%
E39900 Other Contracted Services	10,000.00	10,000.00	.00	.00	.00	10,000.00	.0%
E70700 Building Improvements	860,000.00	915,104.00	137,229.63	.00	.00	777,874.37	15.0%
E72400 Site Development	510,000.00	510,000.00	25,700.00	25,700.00	25,000.00	459,300.00	9.9%
E79900 Other Capital Outlay	2,735,000.00	2,735,000.00	6,691.90	.00	2,296.60	2,726,011.50	.3%
TOTAL Regular Capital Outlay	4,220,000.00	4,275,104.00	182,017.78	27,000.00	27,296.60	4,065,789.62	4.9%
TOTAL General Purpose Fund	120,647,391.00	122,619,063.00	49,648,922.31	8,130,263.16	1,184,658.69	71,785,482.00	41.5%
GRAND TOTAL	120,647,391.00	122,619,063.00	49,648,922.31	8,130,263.16	1,184,658.69	71,785,482.00	41.5%

** END OF REPORT - Generated by Anita Floyd **

SCHOOL NUTRITION

DECEMBER 2024 SN FUND REVENUE

FOR 2025 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
143 School Nutrition						
43521 Lunch Payments Children	1,100,000.00	1,100,000.00	538,907.95	92,502.40	561,092.05	49.0%
43522 Lunch Payments Adults	35,000.00	35,000.00	17,785.00	2,665.00	17,215.00	50.8%
43523 Income from Breakfast	60,000.00	60,000.00	43,613.25	7,235.05	16,386.75	72.7%
43525 Ala Carte Sales	650,000.00	650,000.00	371,887.50	58,188.00	278,112.50	57.2%
43990 Other Charges for Services	15,000.00	15,000.00	5,522.66	340.27	9,477.34	36.8%
43992 CHS Catering Revenue	30,000.00	30,000.00	5,010.00	.00	24,990.00	16.7%
44570 Contributions & Gifts	300.00	300.00	.00	.00	300.00	.0%
44990 Other Local Revenue	2,500.00	2,500.00	298.42	.00	2,201.58	11.9%
46520 State Matching	35,000.00	35,000.00	.00	.00	35,000.00	.0%
47111 USDA School Lunch Program	1,050,812.00	1,050,812.00	478,055.26	80,828.37	572,756.74	45.5%
47112 USDA Commodities	150,000.00	150,000.00	.00	.00	150,000.00	.0%
47113 Breakfast	113,000.00	113,000.00	71,447.52	11,583.00	41,552.48	63.2%
47114 USDA - Other	300,000.00	300,000.00	6,180.30	6,180.30	293,819.70	2.1%
TOTAL School Nutrition	3,541,612.00	3,541,612.00	1,538,707.86	259,522.39	2,002,904.14	43.4%
GRAND TOTAL	3,541,612.00	3,541,612.00	1,538,707.86	259,522.39	2,002,904.14	43.4%

** END OF REPORT - Generated by Anita Floyd **

DECEMBER 2024 SN FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
143 School Nutrition							
10500 Supervisor/Director	150,670.00	150,670.00	64,041.96	11,590.00	.00	86,628.04	42.5%
16200 Clerical Personnel	47,789.00	47,789.00	20,100.07	3,676.08	.00	27,688.93	42.1%
16501 Cafeteria Managers	388,189.00	388,189.00	150,123.20	26,045.82	.00	238,065.80	38.7%
16502 School Nutrition Technicia	677,900.00	677,900.00	287,542.11	56,306.97	.00	390,357.89	42.4%
18800 Bonus Payments	43,000.00	43,000.00	.00	.00	.00	43,000.00	.0%
19800 Sub Teachers-Non-Certified	10,000.00	10,000.00	9,173.61	1,807.13	.00	826.39	91.7%
20100 Social Security	81,062.00	81,062.00	30,481.25	5,643.95	.00	50,580.75	37.6%
20400 Pensions	138,067.00	138,067.00	44,138.95	8,155.12	.00	93,928.05	32.0%
20600 Life Insurance	3,104.00	3,104.00	1,413.88	316.99	.00	1,690.12	45.6%
20700 Medical Insurance	154,665.00	154,665.00	62,980.56	13,995.68	.00	91,684.44	40.7%
21200 ER Medicare	18,959.00	18,959.00	7,286.65	1,346.20	.00	11,672.35	38.4%
21700 Retirement-Hybrid Stab	11,218.00	11,218.00	3,931.44	747.59	.00	7,286.56	35.0%
33600 Maint & Repair-Equipment	38,000.00	38,000.00	13,885.26	6,793.50	15,441.25	8,673.49	77.2%
35400 Transportation - Food	7,000.00	7,000.00	2,556.05	.00	4,443.95	.00	100.0%
35500 Travel	589.00	589.00	243.60	34.62	.00	345.40	41.4%
39900 Other Contracted Services	35,000.00	35,000.00	19,830.00	900.00	9,710.00	5,460.00	84.4%
42200 Food Supplies	1,215,000.00	1,215,000.00	706,830.12	116,628.07	113,899.68	394,270.20	67.5%
43500 Office Supplies	5,000.00	5,000.00	1,294.63	.00	.00	3,705.37	25.9%
46900 USDA Commodities	150,000.00	150,000.00	.00	.00	.00	150,000.00	.0%
49900 Other Supplies &Mat	150,000.00	150,000.00	55,540.41	9,906.19	30,089.11	64,370.48	57.1%
52400 In-Service/Staff Developme	4,000.00	4,000.00	1,516.72	.00	.00	2,483.28	37.9%
59900 Other Charges	2,400.00	2,400.00	905.15	705.15	.00	1,494.85	37.7%
71000 Food Service Equipment	210,000.00	210,000.00	6,627.45	2,419.45	.00	203,372.55	3.2%
TOTAL School Nutrition	3,541,612.00	3,541,612.00	1,490,443.07	267,018.51	173,583.99	1,877,584.94	47.0%
GRAND TOTAL	3,541,612.00	3,541,612.00	1,490,443.07	267,018.51	173,583.99	1,877,584.94	47.0%

** END OF REPORT - Generated by Anita Floyd **

FEDERAL PROGRAMS

DECEMBER 2024 FEDERAL FUND REVENUES

FOR 2025 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
0100 Consolidated Administratio	115,831.00	115,831.00	48,975.41	8,915.25	66,855.59	42.3%
1000 TITLE I	1,262,322.65	1,848,624.33	449,398.06	108,115.68	1,399,226.27	24.3%
2000 TITLE II	160,898.11	196,728.55	121,056.50	52,465.59	75,672.05	61.5%
3000 TITLE III	63,769.77	74,883.02	43,753.53	3,976.79	31,129.49	58.4%
4000 Title IV	162,860.56	174,719.47	41,429.19	6,055.91	133,290.28	23.7%
7000 ARP Homeless	33,006.77	33,006.77	19,971.19	1,000.00	13,035.58	60.5%
8005 Carl Perkins	85,527.06	88,034.97	46,099.01	4,734.79	41,935.96	52.4%
8930 IDEA Partners Systemic Cha	25,000.00	25,000.00	8,545.00	7,950.00	16,455.00	34.2%
9000 IDEA PART B	1,965,336.00	2,348,032.35	759,707.75	198,704.48	1,588,324.60	32.4%
9100 IDEA PRESCHOOL INCENTIVE	39,418.00	70,135.85	29,712.67	4,303.18	40,423.18	42.4%
9360 ESSER Grant 3.0	1,317,677.85	1,513,331.44	1,472,126.96	51,829.54	41,204.48	97.3%
GRAND TOTAL	5,231,647.77	6,488,327.75	3,040,775.27	448,051.21	3,447,552.48	46.9%

** END OF REPORT - Generated by Linda Tedford **

DECEMBER 2024 FEDERAL FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0100 Consolidated Administratio	115,831.00	115,831.00	57,890.50	8,915.09	.00	57,940.50	50.0%
1000 TITLE I	1,262,322.65	1,848,624.33	649,440.81	200,042.75	23,032.40	1,176,151.12	36.4%
2000 TITLE II	160,898.11	196,728.55	127,936.48	6,879.98	1,000.00	67,792.07	65.5%
3000 TITLE III	63,769.77	74,883.02	50,116.17	6,362.64	766.49	24,000.36	67.9%
4000 Title IV	162,860.56	174,719.47	47,471.09	6,041.90	.00	127,248.38	27.2%
7000 ARP Homeless	33,006.77	33,006.77	19,971.19	.00	.00	13,035.58	60.5%
8005 Carl Perkins	85,527.06	88,034.97	49,040.12	2,941.11	6,862.00	32,132.85	63.5%
8930 IDEA Partners Systemic Cha	25,000.00	25,000.00	14,815.00	6,270.00	.00	10,185.00	59.3%
9000 IDEA PART B	1,965,336.00	2,348,032.35	932,637.78	172,930.03	13,239.11	1,402,155.46	40.3%
9100 IDEA PRESCHOOL INCENTIVE	39,418.00	70,135.85	33,521.17	3,808.40	2.20	36,612.48	47.8%
9360 ESSER Grant 3.0	1,317,677.85	1,513,331.44	1,472,126.96	3,925.00	.00	41,204.48	97.3%
GRAND TOTAL	5,231,647.77	6,488,327.75	3,454,967.27	418,116.90	44,902.20	2,988,458.28	53.9%

** END OF REPORT - Generated by Linda Tedford **

DISCRETIONARY GRANTS

DECEMBER 2024 DISCRETIONARY FUND REVENUES

FOR 2025 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
8010 Voluntary Pre-K	184,851.03	184,851.03	69,281.05	15,834.69	115,569.98	37.5%
8015 State Special Ed Preschool	420,826.45	420,826.45	138,135.45	24,741.25	282,691.00	32.8%
8031 Public School Safety Grant	233,531.38	233,531.38	124,821.13	18,213.40	108,710.25	53.4%
8036 America's Farmers Grow	978.21	978.21	.00	.00	978.21	.0%
8042 Youth Risk Behavior Survey	600.00	600.00	.00	.00	600.00	.0%
8043 Donations-Greenhouse CMS	3,729.94	3,729.94	.00	.00	3,729.94	.0%
8046 Family Resource/Race4 Vill	18,862.40	29,527.40	10,665.00	.00	18,862.40	36.1%
8047 Donations-Auditorium (CHS)	2,475.00	2,475.00	.00	.00	2,475.00	.0%
8051 Battelle Edu Donation-WCMS	1,042.73	1,042.73	.00	.00	1,042.73	.0%
8052 Battelle Edu Donation-SES	28,957.50	28,957.50	.00	.00	28,957.50	.0%
8053 Dollar General Literacy Fo	.00	4,500.00	4,500.00	.00	.00	100.0%
8098 CPR Training Project	876.75	876.75	.00	.00	876.75	.0%
8100 Collierville HS Television	72,483.22	72,483.22	9,831.59	.00	62,651.63	13.6%
8200 Athletic Fund	100,000.00	75,040.83	-56,040.36	.00	131,081.19	-74.7%
8300 Sodexo Scholarship	20,512.50	20,512.50	.00	.00	20,512.50	.0%
8320 Bryan Gatlin Mem Scholarsh	6,963.00	6,963.00	.00	.00	6,963.00	.0%
8330 Garrett Helms Memorial Fun	21,270.31	21,270.31	.00	.00	21,270.31	.0%
8350 Chris Dufour Mrm Scholarsh	4,276.34	4,276.34	.00	.00	4,276.34	.0%
8361 Elem STEM/cville Chamber	975.01	975.01	.00	.00	975.01	.0%
8370 Dragon Games	11,270.82	11,270.82	.00	.00	11,270.82	.0%
8711 Learning Camps FY22	470,767.96	470,767.96	365,034.59	.00	105,733.37	77.5%
8800 Resp to Dispr-IDEA Part B	26,499.41	26,499.41	7,182.00	.00	19,317.41	27.1%
9371 Innovative School Models	768,203.60	768,203.60	55,112.22	16,956.67	713,091.38	7.2%
GRAND TOTAL	2,399,953.56	2,390,159.39	728,522.67	75,746.01	1,661,636.72	30.5%

** END OF REPORT - Generated by Linda Tedford **

DECEMBER 2024 DISCRETIONARY FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
8010 Voluntary Pre-K	184,851.03	184,851.03	85,326.55	16,045.50	.00	99,524.48	46.2%
8015 State Special Ed Preschool	420,826.45	420,826.45	157,974.93	19,839.48	8,675.37	254,176.15	39.6%
8031 Public School Safety Grant	233,531.38	233,531.38	124,821.13	.00	725.00	107,985.25	53.8%
8036 America's Farmers Grow	978.21	978.21	.00	.00	.00	978.21	.0%
8042 Youth Risk Behavior Survey	600.00	600.00	.00	.00	.00	600.00	.0%
8043 Donations-Greenhouse CMS	3,729.94	3,729.94	.00	.00	.00	3,729.94	.0%
8046 Family Resource/Race4 Vill	18,862.40	29,527.40	8,359.23	1,741.91	.00	21,168.17	28.3%
8047 Donations-Auditorium (CHS)	2,475.00	2,475.00	.00	.00	.00	2,475.00	.0%
8051 Battelle Edu Donation-WCMS	1,042.73	1,042.73	.00	.00	.00	1,042.73	.0%
8052 Battelle Edu Donation-SES	28,957.50	28,957.50	.00	.00	.00	28,957.50	.0%
8053 Dollar General Literacy Fo	.00	4,500.00	4,500.00	4,500.00	.00	.00	100.0%
8098 CPR Training Project	876.75	876.75	.00	.00	.00	876.75	.0%
8100 Collierville HS Television	72,483.22	72,483.22	38,216.99	7,066.97	2,301.36	31,964.87	55.9%
8200 Athletic Fund	100,000.00	75,040.83	59,656.31	.00	11,100.00	4,284.52	94.3%
8300 Sodexo Scholarship	20,512.50	20,512.50	.00	.00	.00	20,512.50	.0%
8320 Bryan Gatlin Mem Scholarsh	6,963.00	6,963.00	.00	.00	.00	6,963.00	.0%
8330 Garrett Helms Memorial Fun	21,270.31	21,270.31	.00	.00	.00	21,270.31	.0%
8350 Chris Dufour Mrm Scholarsh	4,276.34	4,276.34	.00	.00	.00	4,276.34	.0%
8361 Elem STEM/Cville Chamber	975.01	975.01	.00	.00	.00	975.01	.0%
8370 Dragon Games	11,270.82	11,270.82	.00	.00	.00	11,270.82	.0%
8711 Learning Camps FY22	470,767.96	470,767.96	365,034.59	.00	.00	105,733.37	77.5%
8800 Resp to Dispr-IDEA Part B	26,499.41	26,499.41	7,182.00	.00	.00	19,317.41	27.1%
9371 Innovative School Models	768,203.60	768,203.60	65,474.92	10,362.70	.00	702,728.68	8.5%
GRAND TOTAL	2,399,953.56	2,390,159.39	916,546.65	59,556.56	22,801.73	1,450,811.01	39.3%

** END OF REPORT - Generated by Linda Tedford **

C.I.P.

DECEMBER 2024 CIP FUND REVENUE

FOR 2025 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
177 Education Capital Projects						
6117 Crosswind Renovation	4,077,608.00	4,219,304.00	.00	.00	4,219,304.00	.0%
6207 WCMS Renovation	.00	1,245,559.00	.00	.00	1,245,559.00	.0%
6215 CO (U of M) Renovation	.00	214,080.00	.00	.00	214,080.00	.0%
6306 CHS Addition	.00	402,613.00	.00	.00	402,613.00	.0%
6407 HVAC at BSE, CES	.00	537,864.00	.00	.00	537,864.00	.0%
6434 CWES Fire Alarm Sys Replac	.00	14,750.00	.00	.00	14,750.00	.0%
TOTAL Education Capital Projec	4,077,608.00	6,634,170.00	.00	.00	6,634,170.00	.0%
GRAND TOTAL	4,077,608.00	6,634,170.00	.00	.00	6,634,170.00	.0%

** END OF REPORT - Generated by Anita Floyd **

DECEMBER 2024 CIP FUND EXPENDITURES

FOR 2025 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
177 Education Capital Projects							
6117 Crosswind Renovation	4,152,716.00	4,219,304.00	3,231,933.49	601,482.97	98,298.33	889,072.18	78.9%
6207 WCMS Renovation	.00	1,245,559.00	1,245,558.39	.00	.00	.61	100.0%
6215 CO (U of M) Renovation	.00	214,080.00	97,971.73	1,033.96	.00	116,108.27	45.8%
6306 CHS Addition	.00	402,613.00	392,751.18	.00	.00	9,861.82	97.6%
6407 HVAC at BSE, CES	.00	537,864.00	484,426.90	.00	.00	53,437.10	90.1%
6434 CWES Fire Alarm Sys Replac	.00	14,750.00	14,750.00	.00	.00	.00	100.0%
TOTAL Education Capital Projec	4,152,716.00	6,634,170.00	5,467,391.69	602,516.93	98,298.33	1,068,479.98	83.9%
GRAND TOTAL	4,152,716.00	6,634,170.00	5,467,391.69	602,516.93	98,298.33	1,068,479.98	83.9%

** END OF REPORT - Generated by Anita Floyd **

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Fiscal Management Goals	Descriptor Code: 2.100	Issued Date: 01/28/25
		Rescinds: 2.100	Issued: 03/11/14

2 General

3 The Board shall practice sound fiscal management procedures **which that** guarantee maximum use of
4 all resources provided. ~~The Board assumes responsibility, within its financial capabilities, for~~
5 ~~providing at public expense all items of equipment, supplies and services that may be required in the~~
6 ~~interest of education in the schools under its jurisdiction.~~¹

7 In fiscal management, the Board seeks to achieve the following goals:

- 8 1. To engage in advance planning, with broad-based staff and community involvement;
- 9 2. To establish levels of funding **which that** will provide quality education for the system's
10 students;
- 11 3. To use the available techniques for budget development and management;
- 12 4. To provide timely and appropriate information to all staff with fiscal management
13 responsibilities; and
- 14 5. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll,
15 payment of vendors and contractors, and all other areas of fiscal management; **and**
16
- 17 6. To establish and honor an appropriate distribution of responsibilities.
18
19
20
21

Legal Reference:

1. ~~TCA 49-3-314 (C)(1); Tennessee Internal School Uniform Accounting Policy Manual; Section 4-23 Internal School Funds Manual,~~
Section 3-1 *et seq.*

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Annual Operating Budget	Descriptor Code: 2.200	Issued Date: 01/28/25
		Rescinds: 2.200	Issued: 05/24/22

1

2 All school system budgets are the operational plans stated in financial terms that describe the programs to
3 be conducted during the ~~shall be prepared and function on a~~ fiscal year beginning July 1 and ending June
4 30 of the following year.

5 PREPARATION PROCEDURES

6 Public school budgeting is regulated and controlled by federal and state legislation, Tennessee State
7 Board of Education rules and regulations, the *Tennessee Internal School Funds Manual*, and Collierville
8 Board of Education requirements.

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

11 Budget proposals shall be balanced, consistent with board policies, and ~~recognize~~ contractual obligations,
12 and shall include provisions for:

- 13 • Programs to meet the needs of the entire student body
- 14 • Staffing arrangements adequate for proposed programs
- 15 • Maintenance of the district's equipment and facilities
- 16 • Efficiency and economy¹

17 Budget preparation shall be the responsibility of the Director of Schools.¹ The Director of Schools will
18 establish procedures for the involvement of staff, including requests from department heads and principals,
19 all of whom shall seek advice and suggestions from other staff and faculty members.

20 To assist with the planning and preparation of the budget, the Director of Schools and board chair~~man~~
21 shall annually establish a budget calendar. The calendar shall be used as a guide for coordinating the
22 budgetary activities of individuals and groups, collecting budget data, reviewing budget problems, and
23 making budget decisions.

24 PUBLIC AWARENESS

25 The proposed budget will be available for inspection by various interested citizens or groups in the office of
26 the Director of Schools. Following the adoption by the ~~b~~Board, the budget shall be placed on the school
27 system's website and updated as needed throughout the budgetary process.

28 FINAL ADOPTION PROCEDURE

29 The Board shall adopt a budget and submit it to the ~~Board of Mayor and Alderman~~ Town of Collierville no
30 later than forty-five (45) days prior to the actual date the budget is to be adopted by the Board of Mayor
31 and Alderman.² The Director of Schools shall submit a copy of the final budget to the Commissioner of the
32 Tennessee Department of Education within ~~30~~ 10 days after the beginning of each fiscal year such local adoption.³

- 1 _____
2 Legal References:
3 1. ~~Tennessee Internal School Uniform~~
4 ~~Accounting Policy Manual, Section 4-42~~ TCA 49-2-301(b)(1)(U)
5 2. TCA 49-2-203(a)(9)
6 3. TCA 49-2-301(b)(1)(X); TRR/MS 0520-1-2-.13(2)(a)

_____ Cross Reference:
Role of the Board of Education 1.101
Executive Committee 1.301

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Line Item Transfer Authority	Descriptor Code: 2.201	Issued Date: 01/28/25
		Rescinds: 2.201	Issued: 08/25/20

1

2 *Central Office*

3 ~~The School Board shall approve all amendments to the District school budget that require~~
4 ~~adjustment to budget functions, additional funding, or additional positions.~~

5 ~~Budget transfers from one line item to another within the same function will be approved by~~
6 ~~the Director of Schools.~~

7 ~~The Town of Collierville's Board of Mayor and Aldermen shall approve all final budget~~
8 ~~adjustments that cause changes in the fund budgets.~~

9 **Line-item transfers within major budget categories shall be made under the direction of the**
10 **Director of Schools.**

11 **Transfers between major budget categories shall be made upon the recommendation of the**
12 **Director of Schools and approved by the Board.¹**

13

Legal References

14 1. **OP Tenn. Atty. Gen. 83-464 (Oct 26, 1983)**

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Comparability of Services	Descriptor Code: 2.300	Issued Date: 01/28/25
		Rescinds: 2.300	Issued: 03/11/14

1

2 In order to ensure comparability of services¹ from local and state funds in all of its schools, the Board
3 shall ensure that:

- 4 1. A system wide salary schedule is adopted annually;
- 5
- 6 2. Teachers, principals, and support personnel are assigned to schools on an equivalent basis
7 according to grade levels and need; and
- 8
- 9 3. Curriculum materials and instructional supplies are provided to schools on an equivalent basis
10 according to grade levels and need.

11 The ~~superintendent~~ **Director of Schools** shall develop procedures to ensure compliance with this policy
12 and state and federal requirements regarding the comparability of services.

Legal Reference:

1. ~~No Child Left Behind, Section 1120A~~ **20 USCA § 6321**

Version Date:

January 16, 2025

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Revenues	Descriptor Code: 2.400	Issued Date: 01/28/25
		Rescinds: 2.400	Issued: 03/11/14

General

Any money collected by any school shall be documented by a written receipt and handled in accordance with the *Internal School Funds Manual*.

The schools may receive funds collected from activities and for events held at or in connection with the school, including contracts with other schools for interschool events. To be included in this accounting are all monies collected from lunchrooms, athletics, entertainments, school clubs, fees, concessions and all fundraising activities. Each principal shall determine the reconciliation method to be used for all events ~~which~~ that require a ticket.¹

The purchase of items intended for resale for profit through the schools shall be subject to sales tax based on the purchase price to the vendor providing the service or item. Resale items not intended to generate a profit shall be determined by the principal.²

FEES

School fees are to be kept to a minimum and may be expended only for the purposes for which they were collected. The school shall not require any student to pay a fee to the school for any purpose, except as authorized by the Board. No fees shall be required of any student as a condition to attend the school or use its equipment.³ If requested, school fees shall be waived for students who receive free or reduced-price lunches.⁴ No student will be penalized for nonpayment of any materials fee.

FINES

A student will be held responsible for the cost of replacing any materials or property ~~which~~ that the student loses or damages,⁵ including textbooks, library books, equipment and buildings. All money collected by schools as fines shall be ~~placed in the system-wide school fund~~ transferred to Collierville Schools by school check.

TUITION INCOME

Tuition collected from nonresident students shall be ~~placed in the system-wide school fund~~ paid to Collierville Schools. Schools shall not collect tuition.

RENTAL INCOME

- 1 The Central Office will collect all money received for use of a particular school facility or other school
2 property.

GRANTS

- 3 Grants for educational purposes made available by the state and/or federal government may be sought
4 by the school system but only when the conditions of their availability are in harmony with the
5 purposes and policies of the Board and the laws of the state and county. Principals may apply for and
6 receive grants, but funds must be recorded in a separate restricted fund account.⁶

- 7 If the grant is accepted, the Board will attempt to honor the wishes of the donor and maintain public
8 trust.

COLLECTION OF FUNDS THROUGH ONLINE PAYMENT⁷

11 Approved district personnel may utilize a vendor for electronic collection and transactions. The
12 Director of Schools/designee shall determine on a case-by-case basis when this type of transaction may
13 be appropriate. The Director of Schools shall establish adequate internal controls to ensure compliance
14 with Tennessee's *Internal School Funds Manual*.

Legal References:

1. TCA 49-2-110(a); *Internal School Funds Manual*, Section 5, p. 4
2. TCA 67-6-~~102 (77)(A)~~229
3. TCA 49-6-3001(a) ; TCA 49-2-110(~~b~~)(c)
4. TCA 49-2-114
5. TCA 37-10-101; 102
6. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-31
Internal School Funds Manual, Section 4, p. 37
7. *Internal School Funds Manual*, Section 5, p. 8

Cross References:

- Fundraising Activities* 2.601
- Student Activity Fund Management 2.900
- Community Use of School Facilities* 3.206
- Nonresident Students 6.204
- Student Solicitations/Fund-Raising 6.701
- Student Fees and Fines 6.709

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: <h2 style="margin: 0;">Gifts and Bequests</h2>	Descriptor Code: 2.401	Issued Date: 01/28/25
		Rescinds: 2.401	Issued: 08/05/20

1

2 ~~General~~

3 The Director of Schools is authorized to accept gifts to the school district and may designate others to
 4 accept gifts for particular schools on behalf of the Board.¹ The Board will officially express
 5 appreciation to the donor and all major gifts shall be reported to the Board and publicly announced.

6 In instances where the Director of Schools/designee doubts the appropriateness or usefulness of an
 7 offered gift, the gift may be declined or the matter referred to the Board.

8 In accepting gifts and donations, the following **guidelines** shall apply:

- 9 1. Unless otherwise expressly specified in writing, all property contributed, given, or otherwise
 10 placed on school premises shall, for all intents and purposes, be a gift and shall become school
 11 district property subject to the same controls and regulations that govern the use of other
 12 school-owned property.
- 13 2. Contributions of equipment or services that may involve major costs for installation,
 14 maintenance, or initial or continuing financial commitments from school funds shall be
 15 presented by the Director of Schools for Board consideration and approval.
- 16 3. Individuals or organizations wanting to contribute supplies or equipment shall consult with
 17 school officials about the feasibility of accepting such contributions **prior to the solicitation or**
 18 **budgetary appropriation of funds.**
- 19 4. A list of supplies and equipment ~~which~~ **that** have been contributed shall be reported to the
 20 Board by the Director of Schools annually.

21
22
23

Legal References

1. TCA 49-6-2006(a)

Cross References

- Staff Conflicts of Interest 5.601
- Staff Gifts and Solicitations 5.605
- Student Gifts 6.710

24

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Investment Earnings	Descriptor Code: 2.402	Issued Date: 01/28/25
		Rescinds: 2.402	Issued: 03/11/14

1

2 *Individual Schools*

3 **The building principal, with the consent of the Director of Schools, is authorized to invest excess**
4 **internal school fund money in savings accounts to maximize interest earnings.¹**

5

6 Interest earned on general fund accounts shall be credited to general fund revenue. Interest earned on
7 restricted fund accounts shall be credited to revenue in each restricted account.

8 ~~School food service funds shall be kept separate from other school funds and interest earned on food-~~
9 ~~service fund deposits shall be credited to food service revenue.~~

10 All funds shall be deposited into accounts fully protected by sufficient collateral.

11 Reports of the investments shall be made to the Board semi-annually.

Legal References:

1. **Internal School Funds Manual, Section 6, p. 1**

Cross References:

Deposit of Funds 2.500
Food Service Management 3.500

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Surplus Property Sales	Descriptor Code: 2.403	Issued Date: 01/28/25
		Rescinds: 2.403	Issued: 06/25/24 08/25/20

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

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

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

11 If reasonable attempts to dispose of surplus properties fail to produce monetary return to the **system-**
12 **district**, the Director of Schools shall dispose of the surplus property by any manner deemed
13 appropriate.⁵

14 Surplus equipment will be auctioned off by the district at designated times of the school year through
15 the use of an internet auction website used by the district, the Town of Collierville or the State of
16 Tennessee.

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

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

- 21 1. Items of equipment with a current per-unit fair market value of ~~less than~~ \$5,000 **or less** may be
22 retained, sold or otherwise disposed of with no further obligation to the awarding agency.
- 23 2. Items of equipment with a current per unit fair market value in excess of \$5,000 may be
24 retained or sold and the awarding agency shall have a right to an amount calculated by
25 multiplying the current market value or proceeds from sale by the awarding agency's share of
26 the equipment.
27

28 Legal References

1. [TCA 49-6-2006\(b\)\(3\); TCA 49-6-2208](#)
2. [TCA 49-6-2007\(b\)](#)
3. [Public Acts of 2024, Chapter No. 793](#)
4. [TCA 49-6-2007\(d\)](#)
5. [TCA 12-2-403\(a\)](#)

Cross References

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

6. [2 CFR § 200.313\(e\)](#)

1

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: School Support Organizations	Descriptor Code: 2.404	Issued Date: 01/28/25
		Rescinds: 2.404	Issued: 03/11/14

1

2 INTRODUCTION

3 Only a group or organization that has entered into a written cooperative agreement with the
4 Board may use the name, mascot or logo of a school or the school district to solicit or raise
5 money, materials, property, securities, services, or things of value.¹

6 A civic organization operating concessions or parking at school-sponsored events is not a
7 school support organization to this policy.

8 REPORTING AND RECORDS

9 The Director of Schools/designee shall annually post a list of organizations that are
10 recognized as school support organizations on the school district's web site.

11 Any forms, annual reports, or financial statements submitted shall be open to public
12 inspection as a public record.

13 PROCEDURES

14 The Director of Schools shall create procedures to oversee the relationship between the
15 Board and any school support organization. These procedures shall include, at a minimum,
16 the following:

17 1. Any agreement between the Board and a school support organization shall be in
18 writing and signed by the Director of Schools/designee and an authorized agent of the
19 school support organization seeking authorization. This agreement shall contain, at a
20 minimum, the following provisions:

21 a. An agreement to abide by any policies and procedures regarding school
22 support organizations; and,

23 b. An agreement to indemnify the Board, the Director of Schools and all other
24 agents of the ~~local education agency~~ school district for the actions of the school
25 support organization.

26 2. Prior to entering into any agreement, a school support organization shall submit the
27 following to the ~~superintendent or~~ Director of Schools/designee:²

- 1 a. Documentation confirming the school support organization's status as a
2 nonprofit organization, foundation, or a chartered member of a nonprofit
3 organization or foundation;
- 4 b. A written statement of the goals and objectives of the group or organization;
- 5 c. The ~~principal~~ primary contact's telephone and address, as well as the telephone
6 number, address and position of each officer of the group or organization; and,
- 7 d. A copy of the school support organization's written ~~policy~~ bylaws specifying
8 reasonable procedures for accounting, controlling, and safeguarding any money,
9 materials, property, securities, services, or other things of value collected or disbursed
10 by it.
- 11 3. The Director of Schools shall designate a date prior to the beginning of the regular
12 school year for the school support organization to submit a form to the
13 ~~superintendent or~~ Director of Schools/designee ~~which that~~ verifies the information
14 previously provided by the school support organization ~~is as~~ correct or, if the
15 information is no longer correct, that date shall be the deadline for any corrections.³
- 16 4. The school support organization shall abide by all applicable Federal, State, and local
17 laws, ordinances and regulations in its activities.
- 18 5. The school support organization shall maintain a copy of its charter, bylaws, minutes,
19 and documentation of its recognition as a nonprofit organization.
- 20 6. The school support organization shall maintain financial records for a period of at least
21 four (4) years.
- 22 7. The school support organization shall operate within the applicable standards and
23 guidelines set by a related state association, if applicable, and shall not promote,
24 encourage or acquiesce in any violation of student or team eligibility requirements, conduct
25 codes or sportsmanship standards.
- 26 8. The school support organization's officers shall ensure that school support
27 organization funds are safeguarded and are spent only for purposes related to the stated
28 goals and objectives of the organization.
- 29 9. The school support organization shall obtain the approval of the Director of Schools
30 /designee before undertaking any fundraising activity. The Director of
31 Schools/designee shall consider, at a minimum, the following when approving or
32 denying a request by a school support organization to engage in a fundraising
33 activity;⁴
- 34 a. Whether the fundraising activity, as scheduled, conflicts with the fundraising
35 activity of the school district or an individual school within that district; and,

- 1 b. Whether the fundraising activity is consistent with the goals and mission of the
2 school or school district.
- 3 10. The school support organization shall provide access to all books, records, and bank
4 account information for the school support organization to ~~officials of the local school~~
5 ~~board~~ the Board, local school principal, or auditors of the Office of the Comptroller of
6 the Treasury upon request.
- 7 11. A school representative cannot act as a treasurer or bookkeeper for a school support
8 organization, or be a signatory on the checks for a school support organization. A
9 majority of the voting members of any school support organization board should not be
10 composed of school representatives.⁵

11 The Director of Schools may enact procedures to suspend or revoke the authorization of any
12 school support organization for a failure to abide by the policies and procedures regarding
13 school support organizations.

14 **OPERATION OF A SCHOOL BOOKSTORE**

15 The principal of a school may enter into an agreement with a recognized school support
16 organization for the operation of a bookstore located on school grounds, which makes direct
17 sales to students and faculty, pursuant to procedures promulgated by the Director of Schools.
18 These procedures shall provide, at a minimum the following:

- 19 1. One hundred percent (100%) of the profits of the operation of the bookstore are used
20 for support of the school; and
- 21 2. The school support organization provides the school with the relevant collection
22 documentation that would have been required pursuant to the provisions of the manual
23 produced under §49-2-110 for student activity funds.

24 The Director of Schools may provide such other procedures and forms as he or she deems
25 necessary.

26 **CONCESSIONS AND PARKING**

27 The principal of a school may agree to allow an authorized school support organization to
28 operate and collect money for a concession stand or parking at a related school academic,
29 arts, athletic, or social event on school property without the prior approval of the Director of
30 Schools/designee. Any money payable to the school pursuant to the agreement with the
31 principal will be considered school support ~~group~~ organization funds and not student activity
32 funds if the school support organization provides the school with the relevant collection
33 documentation required by the student activity funds manual produced by the State.

Legal References

1. TCA 49-2-604(a)
2. TCA 49-2-604(b)(1)
3. TCA 49-2-604(b)(1)(B)
4. TCA 49-2-604(b)(2)
5. TCA 49-2-604(g)
6. TCA 49-2-110

Cross References

- Student Activity Funds Management 2.900
Fundraising Activities 2.601

1

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Deposit of Funds	Descriptor Code: 2.500	Issued Date: 01/28/25
		Rescinds: 2.500	Issued: 03/11/14

1

2 *Central Office*

3 All income payable to the Board will be deposited in a banking institution and will be credited to the
4 appropriate account.

5 *Individual Schools*

6 All money collected at the building level must be cleared through the principal's office. The principal
7 shall deposit funds daily if possible, but no later than three (3) days after being received.¹

8

9 Deposit slips must be completed in duplicate. All checks should be listed individually on the deposit
10 slip or an attached list, itemizing the name of the payer and the amount. The receipt numbers
11 comprising the deposit should be written on the deposit slip. The total amount of the deposit shall be
12 shown in the last receipt deposited. The validated duplicate deposit slip or the duplicate deposit slip
13 with deposit receipt attached should be given to the bookkeeper to be filed with other permanent
14 records.²

15 Monies collected at the building level must be deposited to one of three bank accounts:²³

16 1. General School Fund/Restricted Accounts;

17

18 2. School Food Service; and

19

20 3. Savings.

Legal References:

1. ~~Tennessee Internal School Uniform Accounting Policy Manual; Section 4-22; Section 6-2~~
Internal School Funds Manual, Section 4, p. 20
2. Internal School Funds Manual, Section 6, p. 2
3. ~~Tennessee Internal School Uniform Accounting Policy Manual; Section 4-2; Section 6-1~~
Internal School Funds Manual, Section 4, pp. 2-3;
Section 6, p. 1

Cross References:

Investment Earnings 2.402
Student Activity Funds Management 2.900
Food Service Management 3.500

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Bonded Employees	Descriptor Code: 2.600	Issued Date: 01/28/25
		Rescinds: 2.600	Issued: 03/11/14

1

2 *General*

3 The ~~superintendent~~ **Director of Schools** and all other employees who handle school monies shall be
4 bonded in order to indemnify the school system against the loss of any funds.¹

5 The Board shall determine the amount of the bond, giving consideration to the total amount of money
6 and/or property that is handled in each school.²

Legal References:

1. TCA 8-19-101 through 103; TCA 49-2-110(a)(1)
2. ~~Tennessee Internal School Uniform Accounting Policy Manual; Section 4-21-~~
Internal School Funds Manual, Section 4, p. 19

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Fundraising Activities	Descriptor Code: 2.601	Issued Date: 01/28/25
		Rescinds: 2.601	Issued: 08/25/20

The following general guidelines shall be followed:¹

1. Fundraising activities shall be authorized by the Director of Schools/designee for the purpose of supplementing funds for established school programs and not for ~~supplementing~~ replacing funds which that are the responsibility of the ~~public~~ local Board of Education.
2. Fundraising companies and other salespersons shall obtain permission in writing from the Director of Schools' office in order to visit the schools.
3. Any commission payable by companies shall be paid in the form of reduced prices to the students or paid into the activity fund of the school for use by the school. No school employee shall personally benefit from any fundraising activity.
4. The principal must obtain written approval from the Director of Schools ~~or~~ /designee for all fund-raising activities that involve the participation of the general student population in the marketing process of the fundraising effort. All other fundraising activities, including online fundraising activities, must have written approval from the principal and comply with all administrative procedures issued by the Director of Schools. The authorization request shall contain the following information:²
 - a. A list of the proposed fundraising activities;
 - b. Purpose of the fundraising activity;
 - c. Proposed uses of funds raised;
 - d. Expected student involvement in fundraising activity (school-wide or individual class or club); and
 - e. Margin of profit and how it is to be paid to the school.
 - f. Beginning and ending dates of proposed fundraising activity.
5. The Director of Schools/designee shall determine whether or not the activity will benefit the school, contribute to the welfare of the student body and supplement, not replace, funds necessary to fulfill the Board's required contributions.
6. Students shall not be excused from a regular class to participate in a fundraising activity. No grade in a subject or course shall be affected by a student's participation in a fundraising activity.

1 7. No quotas shall be imposed on students involved, and their efforts shall be voluntary. Students
2 who do not participate in fundraising activities shall not be punished or discriminated against in
3 any way.

4 This policy shall not be construed as preventing a teacher from using instructional or informational
5 materials even though the materials might include reference to a brand, a product, or a service.

6 **LOTTERIES/RAFFLES**

7 Raffles and other games of chance are considered gambling and are prohibited in Tennessee. Only
8 qualified 501(c)(3) organizations that have submitted an application to the Division of Charitable
9 Solicitations and Gaming and whose application has been approved by the Tennessee General
10 Assembly can hold a raffle. The organization is only allowed to have one raffle per year, and only if
11 the event is conducted in accordance with the procedures set forth in the Tennessee Charitable Gaming
12 Implementation Law.³²

13 **ONLINE FUNDRAISING³**

14 The school district is authorized to utilize online fundraising (e.g., crowdfunding). The Director of
15 Schools/designee shall ensure that adequate internal controls are established and will determine, on a
16 case-by-case basis, when the use of online fundraising is appropriate.

17 Individual schools may establish school-wide online fundraising accounts. The accounts shall meet all
18 fundraising requirements established by the Board and the *Tennessee Internal School Uniform*
19 *Accounting Policy Manual*. The principal/designee of each school shall have access to the established
20 fundraising account to ensure all funds are properly accounted for, and the information is recorded in
21 the school's accounting records by the designated personnel. Online fundraising shall not be used on
22 behalf and for the benefit of an outside party.

23 An employee shall not engage in online fundraising for educational purposes in his/her official
24 capacity as a district employee or make any reference to non-school sponsored fundraisers, online or
25 otherwise, that would lead another to believe such activity is an approved school fundraiser.

26 Any products, supplies, or materials received from any fundraising activities (including online
27 fundraising) or donated items become assets of Collierville Schools. They must be properly tagged and
28 inventoried when applicable.

29 **FUNDRAISING FOR NONEDUCATIONAL PURPOSES⁴**

30 On approval of the principal, an employee may be authorized to raise and use funds for the following
31 noneducational purposes:

- 32 1. Bereavement support;
- 33 2. Award recognition;
- 34 3. Employee morale;
- 35 4. Banquets; or
- 36 5. Other situations at the principal's discretion.

- 1 These funds shall be derived from vending machine revenue, or donations.
- 2 The Director of Schools shall develop administrative procedures regarding the receipt,
3 disbursement, accounting, and auditing of these noneducational funds. The Director of Schools
4 shall ensure that the procedures are consistent with Board policy and state law and disseminate
5 them to all employees.

Legal References

1. ~~Tennessee Internal School Uniform Accounting – Policy Manual, Section 4-30, 4-31~~ *Internal School Funds Manual*, Section 4, pp. 28-33.
2. ~~Tennessee Internal School Uniform Accounting – Policy Manual, Section 4-32~~ Tenn. Op. Att'y Gen. No. 03-049 (Apr. 22, 2003)
3. ~~Tenn. Op. Att'y Gen. No. 03-049 (Apr. 22, 2003)~~ *Internal School Funds Manual*, Section 4, pp. 30-31.
4. TCA 49-2-134

Cross References

Revenues 2.400
School Support Organization 2.404
Audits 2.703
Vendor Relations 2.809
Student Activity Funds Management 2.900
Staff Gifts and Solicitations 5.605
Gifts 6.710

6

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: <h2 style="margin: 0;">Accounting System</h2>	Descriptor Code: 2.700	Issued Date: 01/28/25
		Rescinds: 2.700	Issued: 03/11/14

1

2 *Central Office*

3 The ~~superintendent~~ **Director of Schools** shall maintain a system of accounting, arranged according to
 4 the regulations prescribed by the Commissioner of Education, that provides a detailed and accurate
 5 account of all receipts and disbursements of the schools.¹

6 *Individual Schools*

7 **The Board authorizes each respective school under its jurisdiction to receive activity and other internal**
 8 **funds, such as athletic ticket money, school lunch funds and school class funds.**

9
 10 The principal of each school shall be responsible for the management of all internal accounts under
 11 his/her jurisdiction in accordance with the *Tennessee Internal School ~~Uniform Accounting Policy~~*
 12 **Funds Manual.**²

Legal References:

1. TCA 49-2-301(b)(1)(D);TCA 49-3-316(a)(1)
2. TCA 49-2-110(d)

Cross References:

- ~~Petty Cash 2.801~~
 Student Activity Funds Management 2.900

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Financial Reports and Records	Descriptor Code: 2.701	Issued Date: 01/28/25
		Rescinds: 2.701	Issued: 03/11/14

FINANCIAL REPORTS

Central Office

The Executive Committee shall submit to the Board at each regular Board meeting a report of all business transacted since the last regular meeting.¹

A report indicating all receipts and expenditures will be ~~given quarterly~~ provided to the County Commission as required by state law.² Each report will show the amount of the annual appropriation, the amount expended by account to date, the amount encumbered and the free balance in each account.

The Director of Schools shall submit monthly financial reports to the Board and to state and federal agencies as required.

Individual Schools

Each principal shall ~~submit~~ make available to the Director of Schools at the end of each calendar month ~~on a prescribed form~~ the receipts, expenditures and cash balance of all accounts under his/her jurisdiction. These reports shall be made available to the Board at its request.³

FINANCIAL RECORDS

~~General~~

The Director of Schools shall maintain all financial records as required by regulation and applicable state and federal laws. The Board, from time to time, may determine to extend the retention time for certain records.⁴

Legal References

1. TCA 49-2-206(b)(5)
2. TCA 49-2-301(b)(1)(s)
3. ~~TCA 49-2-301(b)(1)(s)~~ *Internal School Funds Manual, Section 3, p. 5*
4. ~~Tennessee Internal School Uniform Accounting – Policy Manual Section 3-2, Section 4-26~~ *Internal School Funds Manual, Section 4, p. 24*
5. ~~Tennessee Internal School Uniform Accounting – Policy Manual; Section 3-4~~

Cross References

- School District Records 1.407
Food Service Management 3.500

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Inventories	Descriptor Code: 2.702	Issued Date: 01/28/25
		Rescinds: 2.702	Issued: 03/11/14

1

2 *General*

3 The **D**irector of **S**chools shall establish an accurate inventory procedure for all school real and personal
4 (e.g., material and equipment) property, and this system shall be implemented at each school and
5 ~~system~~ **district** facility. Administrative personnel shall ensure that a physical count of all such property
6 is taken at the end of each fiscal year, and this inventory shall be properly entered on the appropriate
7 records for accounting purposes.¹

8 Each school shall maintain a complete inventory with a duplicate maintained in the **district's** central
9 office.

10 **EQUIPMENT PROCURED WITH FEDERAL DOLLARS**

11 Property records of equipment purchased with federal dollars must be maintained that include a
12 description of the property; a serial number or other identification number; the source of property; who
13 holds title; the acquisition date; the cost of the property; the percentage of Federal participation in the
14 cost of the property; the location, use and condition of the property; and any ultimate disposition data
15 including the date of disposal and sale price of the property. A physical inventory of the property must
16 be taken and the results reconciled with the records every year.

17 The **D**irector **of Schools** shall establish procedures that meet all federal requirements, including
18 guidelines for the purchasing, inventorying, security and disposition of all equipment purchased with
19 federal funds.²

Legal Reference:

1. ~~Tennessee Internal School Uniform Accounting Policy Manual;~~
~~Section 4-23; Section 4-25~~ **Internal Schools Funds Manual,**
Section 4, pp. 21-22.
2. ~~EDGAR-34 Subtitle A Part 80.32~~ **2 CFR § 200.311-315**

Cross References:

~~Personal~~ **Surplus** Property Sales 2.403
Security 3.205
Equipment & Supplies Management 3.300

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: <h2 style="text-align: center;">Audits</h2>	Descriptor Code: 2.703	Issued Date: 01/28/25
		Rescinds: 2.703	Issued: 08/25/20 03/11/14

1

2 *General*

3 An audit of all fiscal accounts, including accounts and records of all school student activity funds, shall
4 be made by a certified public accountant following the end of each fiscal year.¹

5 The Director of Schools shall furnish or make copies of the audit available to the proper authorities as
6 prescribed by law.²

7 When an administrative change occurs during the fiscal year and the position is responsible for the
8 expenditure of funds, a special audit of accounts involved shall be conducted.

9 The special audit shall be as extensive as the Board may determine.

10 **AUDIT FINDINGS³**

11 A corrective action plan shall be developed to address any findings on the annual audit. The plan shall
12 include the following:

- 13 1. Name(s) of the individual responsible for implementing the plan;
- 14 2. The corrective action taken or planned; and
- 15 3. Anticipated completion date.

16 The plan shall be submitted to the Office of the Comptroller of the Treasury.

Legal References

- 1. TCA 49-2-112; TCA 49-2-110(a)
- 2. TRR/MS 0520-01-02-.13(3)(d)
- 3. TCA 9-3-407

Cross References

- Fundraising Activities 2.601
- Student Activity Funds Management 2.900

17

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Expenditure of Funds	Descriptor Code: 2.800	Issued Date: 01/28/25
		Rescinds: 2.800	Issued: 08/11/15 03/11/14

1

2 *Central Office*

3 All expenditures shall be approved by the Board or the ~~Superintendent~~ **Director of Schools**
4 when authorized. No expenditures shall be made except on an approved purchase order or
5 contract. Employees of this system shall not create or authorize creation of a deficit in any
6 fund. No expenditure may be authorized or made which exceeds the appropriation of any
7 fund of the budget as adopted or amended, and expenditures or encumbrances will not be
8 authorized, made, or incurred in excess of any fund balance. The Director of Schools shall
9 develop federal grant expenditure and cash management procedures that comply with all
10 federal laws and regulations.¹

11 *Individual Schools*

12 Internal activity funds shall not be expended without written approval by the membership of
13 the group. All such expenses shall be in accordance with the *Tennessee Internal School*
14 ~~Uniform Accounting Policy~~ **Funds Manual**. Restricted account expenditures require the
15 account sponsor's approval prior to expense. No checks shall be written to employees from
16 the internal school activity fund account. Any supplemental compensation owed to the Board
17 for extracurricular activities must be processed through the Director of Schools' office in the
18 same manner as salary and other payroll payments. The Board shall invoice the school for
19 reimbursement. Substitute teachers' salaries related to restricted class and club accounts
20 shall be paid by the Board and shall be reimbursed by the school from the appropriate class
21 or club account.²

22 Employees who authorize or contract for any obligation in violation of this policy shall assume
23 personal responsibility for the payment of the obligation, shall be subject to dismissal from
24 employment, and shall be subject to applicable civil and criminal proceedings. Any obligation,
25 authorization for expenditure, or expenditure made in violation of the law and this policy shall
26 be illegal and void.

27

28 Legal References

29

30 1. 2 C.F.R. § 200.403; Cash Management Improvement
31 Act, 31 C.F.R. Part 205

32 2. ~~Tennessee Internal School Uniform Accounting~~

33 ~~Policy Manual, Section 5-20~~ **Internal School Funds Manual, Section 5, p. 18**

34

Collierville Schools Board of Education

Review: Annually, in January	Descriptor Term: Payroll Procedures	Descriptor Code: 2.802	Issued Date: 01/28/25
		Rescinds: 2.802	Issued: 06/23/20 07/12/16

1

2 **All personnel shall be paid bi-weekly by direct deposit.**

3 If the end of a pay period falls on a non-working day, employees will be paid on the last working day
4 prior to the end of the pay period. However, checks will be dated to coincide with the end of the pay
5 period. No advance payments of salary shall be made.

6 **Upon the resignation, retirement or termination of any employee, final salary payment shall be**
7 **withheld until all records and assets in custody of the employee are satisfactorily transferred to the**
8 **designated school and/or district representative(s).**

9 Specific approval by the Board is required for payroll deductions, except as otherwise provided by
10 law.¹

11 An employee may **change or** terminate any **voluntary** salary deduction upon written notification to the
12 ~~Director of Schools or his/her designee~~ **Human Resources office at the Board of Education.**²

13

14 ~~All personnel shall be paid bi-weekly by direct deposit.~~

Legal References

1. TCA 50-1-308
2. TCA 8-50-702(b)(3); TCA 49-5-608

Cross References

Insurance Management 3600
Compensation Guides and Contracts 5.110

15

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Salary Deductions	Descriptor Code: 2.803	Issued Date: 01/28/25
		Rescinds: 2.803	Issued: 03/11/14

2 *Central Office*

3 Upon appropriate written authorization, the Board shall make deductions approved by the Board from
4 the salary of the employee. Authorization must be made on forms provided by the Board and filed in
5 the office of the Chief Financial Officer.

6 An employee may change or terminate any **voluntary** salary deduction upon written notification to the
7 Human Resources office at the Board of Education.¹

8
9 **One day's pay, or a prorated equivalent thereof, will be deducted for each day's absence not allowed in**
10 **the policies, rules and regulations of the Board unless official Board approval is given.**

Legal References

11 **1. TCA 8-50-702(b)(3)**

Cross References

Insurance Management 3600

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Expenses and Reimbursements	Descriptor Code: 2.804	Issued Date: 01/28/25
		Rescinds: 2.804	Issued: 03/11/14

1

2 *Central Office*

3 The Board shall review expense allowances and reimbursement guidelines on an annual basis.

4 Requests for reimbursements shall be submitted to the ~~superintendent~~ **Director of Schools**' office
5 within thirty (30) days of the date of completion of such travel.

6 The ~~superintendent~~ **Director of Schools** shall develop procedures and forms to ensure consistency and
7 transparency with the implementation of this policy.

8 **SCHOOL PERSONNEL**

9 School personnel who incur expenses in carrying out their authorized duties will be reimbursed upon
10 submission of an approved voucher and supporting receipts.

11 Expenses for travel will be reimbursed when the travel has the advance authorization of the
12 ~~superintendent~~ **Director of Schools**. The ~~superintendent~~ **Director of Schools** may grant this
13 authorization without prior **Board** action when the travel expense has been anticipated and
14 incorporated into the operational budget of the particular program involved.

15 The Board shall be responsible for all expenses pertaining to staff development. Student activity funds
16 shall not be used for this purpose.¹

17 **BOARD MEMBERS**

18 The members of the **Board** shall be ~~paid~~ **reimbursed** for transportation, lodging, meals and other
19 pertinent expenses when traveling on business for the Board. Attendance at conventions or other
20 educational meetings or travel for other school purposes shall be authorized in advance by the Board.²

21

22 Expenses shall be submitted to the Director of Schools' office within thirty (30) calendar days of the
23 date of completion of travel. The rate of reimbursement shall be the same as the rate for professional
24 staff.

Legal References:

1. *Tennessee Internal School Uniform Accounting Policy Manual* **Internal School Funds Manual, Section 5, p. 17**
2. TCA 49-2-2001(c)

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: <h2 style="text-align: center;">Purchasing</h2>	Descriptor Code: 2.805	Issued Date: 01/28/25
		Rescinds: 2.805	Issued: 07/16/24 06/28/22 03/29/22 08/11/15 03/11/14

1

2 **Purchasing Authority**

3 Collierville Schools will purchase competitively and seek maximum educational value for every dollar
 4 expended. The Director of Schools shall serve as purchasing agent for District-wide purchasing,¹ and
 5 principals shall serve as purchasing agents for individual schools. The acquisition of services,
 6 equipment, and supplies shall be centralized in the Purchasing Department with the approval of the
 7 Director of Schools. All purchases of supplies, furniture, fixtures, and material of every kind that are
 8 subject to competitive bid requirements shall be approved by the Director of Schools.

9

10 **Routine Purchases**

11 Routine purchases including supplies, furniture, fixtures, materials, equipment, and salaries required
 12 for the operation of the school system shall be anticipated and provided for in the budget and shall be
 13 authorized by the Board each fiscal year.² The Director of Schools or his/her designee through the
 14 Purchasing Department shall make all routine purchases without further Board authorization.
 15 However, no purchase shall exceed the function’s budgeted authorization without Board approval.

Special Purchases

16 Purchases ~~which~~ **that** are not routine, and which may or may not be specifically identified by line item
 17 in the budget, shall require Board approval on an item-by-item basis. Such special purchases include,
 18 but are not limited to, all capital expenditures such as vehicles, buildings, major equipment, long-term
 19 use equipment, major contracts, and supplies of an unusual quantity or nature.

20 **Purchase of Surplus Property**

21

22 The Director of Schools and his/her designee shall be authorized to acquire federal surplus property
 23 through the Tennessee General Services Department and to enter into agreements, certifications, and
 24 covenants of compliance concerning the use of federal surplus property.

25 **Emergency Purchases**

26

27 The Director of Schools is ~~further~~ empowered to waive normal purchasing requirements and to
 28 authorize procurement in the event of an operational emergency as defined below. However, if the
 29 emergency purchase is of such significant magnitude as to impact the integrity of the budget, then
 30 whenever possible

1 the Chairman shall call a special or emergency meeting of the Board to deal with the matter.² A report
2 of the circumstances of any emergency purchase shall be presented to the Board and entered into the
3 minutes of the next Board of Education meeting.

4 **Online Purchasing**

5
6 The Board recognizes that online purchasing may provide savings opportunities that serve the best
7 interest of the District, but caution should be used to ensure that procurement procedures are followed.
8 Online purchasing shall be permitted consistent with the purchasing procedures described **herein**
9 **below**.

10 **Competitive Bid Requirements**

11 All purchases of supplies, furniture, fixtures, materials, equipment, and services in excess of Fifty
12 Thousand Dollars (\$50,000), including those of individual schools, shall be made based on competitive
13 bids and must be approved by the Director of Schools.³

14 Bids shall be solicited by advertisement through a comprehensive list of vendors or through a
15 newspaper of general circulation in Shelby County and by publication on a news and information
16 website in accordance with state law. A comprehensive list of vendors may be used, provided that
17 vendors on the list are given notice to bid, and provided further, that the Purchasing Department shall
18 annually solicit for prospective vendors in a newspaper of general circulation in Shelby County and by
19 publication on a news and information website and update the comprehensive vendor list accordingly.
20 If a comprehensive vendor list is not used, then an advertisement shall be circulated by newspaper as
21 indicated above and by publication on a news and information website.⁴ The advertisement may be
22 waived by the purchasing agent in an emergency.⁵

23 All purchases of supplies, furniture, fixtures, materials, equipment, and services totaling Fifty
24 Thousand Dollars (\$50,000) or less, including those of individual schools, shall be made in the open
25 market without public advertisement. However, whenever possible, such purchases totaling between
26 Two Thousand, Five Hundred Dollars (\$2,500) and Fifty Thousand Dollars (\$50,000) shall be based
27 on at least three (3) competitive quotations or justification as to why three (3) quotations were not
28 obtained. Notwithstanding the foregoing, individual school purchases totaling between Five Hundred
29 Dollars (\$500) and Twenty-Five Thousand Dollars (\$25,000) shall be based on at least three (3)
30 competitive quotations pursuant to the Tennessee Internal School Uniform Accounting Policy
31 Manual.⁵

32 The lowest and/or best bid shall be accepted, provided the purchaser reserves the right to reject any or
33 all bids or any part of any bid, and if applicable, to accept the bid which is best as evidenced by
34 reasons relative to the purpose of the purchase.⁶ Any bid may be withdrawn prior to the scheduled time
35 for the opening of bids. Any bid received after the time and date specified shall not be considered.

36 The bidder to whom the award is made may be required to enter into a written contract.

37
38 Separating or splitting an order to avoid the use of competitive bidding or other procurement
39 requirements is strictly prohibited. Employees found in violation of this provision may be subject to
40 discipline, up to and including dismissal.

1
2
3

Exceptions to Competitive Bidding

4 The following are exceptions to the competitive bidding requirement:

- 5 1. Professional Service Contracts. Professional services are defined as services provided by an
6 individual or group with specialized training or expertise. Professional services include, but are
7 not limited to, financial advisory services, educational consulting services, legal services,
8 construction management services that are provided for a fee and that involve preconstruction
9 and construction administration and management services, insurance services, auditing
10 services, engineering services, professional development services, and energy-related services
11 that include both engineering services and equipment, and have as their purpose the reduction
12 of energy costs in public schools. Professional service contracts shall not be based upon
13 competitive bids but shall be awarded on the basis of recognized competence and integrity.⁷
- 14 2. Liability Insurance purchased through a plan authorized and approved by any organization of
15 governmental entities representing cities and counties.
- 16 3. Purchases of goods or contracts for services from sole source and single source providers. Sole
17 source providers are defined as suppliers of goods and services exempt from competitive
18 bidding requirements due to the absence of another supplier capable of providing the product or
19 performing the service. Single source provider is defined as one of a number of suppliers of
20 goods and services which, for an acceptable reason, is uniquely qualified to meet the District's
21 procurement goals due to specific qualifications or attributes. Such qualifications or attributes
22 include, but are not limited to, availability of product, compatibility with existing District
23 products, standardization of the product with existing District products, and grant or contract
24 requirements.
- 25 4. Cooperative Purchasing. Cooperative purchasing is defined as purchases of supplies,
26 equipment, and services under a competitive bid issued by any municipality, county, utility
27 district, the State of Tennessee, or other local governmental unit of the State.⁸
- 28 5. Emergency Purchases. Emergency purchases are defined as purchases of any parts, supplies, or
29 services in the event of an operational emergency. Operational emergencies include major
30 disruptions to educational activities or unforeseen dangers to life, health, safety, or property
31 that create an immediate purchasing need that cannot be met through normal purchasing
32 methods. A report of the circumstances of any emergency purchase shall be presented to the
33 Board and entered into the minutes of the next Board of Education meeting.
- 34 6. Bulk Fuel Purchases. Purchases of fuel in bulk amounts that would exceed the bid limits may
35 be made in the open market without public advertisement or competitive bidding. Whenever
36 possible, however, at least three (3) documented quotes shall be obtained.⁹

37
38
39

All purchases in this category exceeding One Hundred Thousand Dollars (\$100,000) must be approved by the Board.

40 **Purchasing Procedures**

1 All requisitions shall be approved by the Principal for school purchases or the appropriate Department
2 head for Central Office purchases and submitted to the Director of Schools on forms provided by the
3 Purchasing Department. Requisitions shall include the following:

- 4 1. Department making request
- 5 2. Items requested
- 6 3. Reason for request
- 7 4. Line-item expense code
- 8 5. Assurance of funds availability
- 9 6. Three (3) bids or justification as to why three (3) bids were not obtained; and
- 10 7. Authorized signature of Department head (or approved budget manager)

11 All District purchases shall be made by purchase order or formal contract, with the exception of
12 District credit card purchases (Policy #2.8051). The Director of Schools or his/her designee shall
13 approve all District purchase orders for payment.

14 Principals may approve purchase orders of up to Twenty-Five Thousand Dollars (\$25,000) for
15 supplies, equipment, or services when such expenditures do not exceed the school budget and will be
16 completed in the current fiscal year. Notwithstanding the foregoing, the Director of Schools shall
17 approve the following school purchases:

- 18 1. A single piece of equipment costing more than Five Thousand Dollars (\$5,000.00);
- 19 2. One that is to be attached to or one that requires alteration of the building; or
- 20 3. One that will become a permanent fixture.

21 Online purchasing shall be permitted with the following requirements:

- 22 1. Prior authorization must be obtained from the Director of Schools before setting up new online
23 accounts, and schools shall maintain a list of all accounts.
- 24 2. Online purchases must be for school purposes and made in accordance with established policies
25 and procedures. School employees are prohibited from making personal purchases even with
26 the intent of reimbursing the school system. School employees are prohibited from using a
27 school's tax-exempt status for personal purchases of any kind.¹⁰
- 28 3. The availability of money for the fund/account in question should be determined through the
29 requisition process before purchases orders are approved.
- 30 4. All purchase orders must be properly filled out and approved prior to a purchase.
- 31 5. Necessary price quotes should be obtained where possible and/or practical and retained with
32 other purchase documentation.

33 **Disclaimers and Restrictions**

34 Purchases made by unauthorized individuals or made in an unauthorized manner shall become the
35 personal responsibility of the persons making the purchase agreement. Employees authorizing or
36 contracting for such purchases may be subject to discipline, up to and including dismissal. The Board
37 shall not, under any circumstances, be responsible for payment for any services, equipment, fixtures,
38 materials, or supplies, purchased by unauthorized individuals or in an unprescribed manner.

- 1 Private contacts between all District officers, employees, and suppliers shall be minimized upon the
 2 accepted premises that contact other than discussion in an open public forum compromises the District
 3 in its responsibility to deal openly and fairly with all persons. If engaged, such contacts should be
 4 made equally available to all suppliers. Further, consistent with Policy #5.611 Ethics, all Collierville
 5 Schools employees shall avoid any conflict of interest or appearance of impropriety between their
 6 personal interest, financial or otherwise, and the interests of the District. In cases of uncertainty, an
 7 employee should request a ruling from the Director of Schools.

 Legal References

1. [TCA 49-2-206\(b\)\(3\); TCA 6-36-115](#)
2. [Internal School Funds Manual, Section 4, p. 8](#)
3. [TCA 49-2-203\(a\)\(3\); TCA 12-3-1212; Public Acts of 2024, Chapter No. 513; TCA 49-2-206\(b\)\(2\)](#)
4. [Public Acts of 2024, Chapter No. 793](#)
5. [TCA 49-2-203\(a\)\(3\)\(A\)-\(B\); TCA 49-2-206\(b\)\(2\); TCA 12-3-1212; Public Acts of 2024, Chapter No. 513](#)
6. [TCA 49-2-203\(a\)\(3\)\(D\)\(i\)\(c\)](#)
7. [TCA 12-3-1209; TCA 12-4-107; TCA 29-20-407](#)
8. [TCA 12-3-1205](#)
9. [Public Acts of 2024, Chapter No. 661](#)
10. [TCA 49-2-608\(1\)](#)

 Cross References

Executive Committee 1.301
 Credit Cards/~~Credit Lines~~ 2.8051
 Purchase Orders and Contracts 2.808
 Conflict of Interest 5.601

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Purchase Orders and Contracts	Descriptor Code: 2.808	Issued Date: 01/28/25
		Rescinds: 2.808	Issued: 03/11/14

1

2 General

3 All purchases made by the school system shall be by purchase order or formal contract, and no
4 purchase shall be made nor payment approved unless covered by an approved purchase order.

5 Purchase orders will include the following essentials:

6 1. A specification which adequately describes to the supplier the characteristics and the quality
7 standards of the item required;

8

9 2. A purchase order number.

10

11 3. Date of issue of purchase order.

12

13 4. A firm, quoted, net delivered price, whenever possible; and

14

15 5. Signature of purchasing agent.

16 Contracts shall be made only with responsible suppliers with the following considerations:

17 1. The supplier has the potential ability to perform successfully under the terms and conditions of
18 a proposed procurement;

19

20 2. A system for contract administration shall be maintained to assure supplier conformance with
21 terms, conditions, and specifications of the contract or purchase order, and to assure adequate
22 and timely follow-up of all purchases;

23

24 3. Contracts shall contain such provisions or conditions which will allow for administrative,
25 contractual, or legal remedies in instances where suppliers violate or breach contract terms, and
26 provide for such sanctions and penalties as may be appropriate.

27

28 4. All contracts, including those of individual schools, will meet all requirements of state and
29 federal laws, rules, and regulations.¹

Legal References:

1. TCA 49-2-203(a)(3); *Tennessee Internal School Uniform Accounting Policy Manual, Section 5-10*;

Cross References:

Consultants 1.303
Purchasing 2.805

Internal School Funds Manual, Section 4, pp. 21-23;
TCA 49-2-206(b)(23)

Requisitions 2.807
Credit Cards/Credit Lines 2.8051
Conflict of Interest 5.601

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Vendor Relations	Descriptor Code: 2.809	Issued Date: 01/28/25
		Rescinds: 2.809	Issued: 03/11/14

1

2 *General*

3 Each order will be placed on the basis of quality, price, and delivery. Past service will be a factor if all
4 other considerations are equal.

5 No person officially connected with or employed by the school system will be an agent for, or have
6 any financial compensation or reward of any kind from any vendor for the sale of supplies, materials,
7 equipment or service.¹

8 *Individual Schools*²

9 Schools shall execute a written agreement with vendors for all fundraisers. The agreement shall
10 include, but not be limited to, the following information:

- 11 1. The division of profits that result from the activity;
- 12 2. Payment of sales tax;
- 13 3. Delivery date(s);
- 14 4. Package prices or other charges; and
- 15 5. Scheduled dates of service.

16 Vendors visiting separate schools shall contact and secure the permission of both the ~~superintendent-~~
17 **Director of Schools** and the principal's office prior to visiting the school. Vendors' visitations to
18 schools shall not be permitted to interfere with the normal instructional and learning process.

Legal References:

1. TCA 49-6-2003
2. ~~Tennessee Internal School Uniform Accounting Policy Manual;~~
~~Section 4-32 Internal School Funds Manual, Section 4, pp. 27-34~~

Cross References:

Visitors to the Schools 1.501
Advertising & Distribution of Materials in Schools 1.806
Fundraising Activities 2.601
Student Solicitations/Fund-Raising 6.701

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Payment Procedures	Descriptor Code: 2.810	Issued Date: 01/28/25
		Rescinds: 2.810	Issued: 03/11/14

1

2 *Central Office*

3 The **D**irector of **S**chools shall approve all claims for payment ~~prior to their submission to the Board.~~¹

4 *Individual Schools*

5 Schools may obligate themselves for the purchase of equipment, supplies, or services, provided
6 payments are completed by June 30 of the current school year.

Legal Reference:

1. TCA 49-2-206(b)(3)

Cross Reference:

5.800 Director of Schools

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: <h2 style="text-align: center;">Student Activity Funds Management</h2>	Descriptor Code: 2.900	Issued Date: 01/28/25
		Rescinds: 2.900	Issued: 03/11/14

1

2 *Individual Schools*

3 The activity funds of each school shall include athletic and student organization funds and any other
 4 fund belonging to any student group, class, or activity.

5 Whatever the source, all student activity funds shall be under the jurisdiction of the Board and under
 6 the specific control of the school principal. Contracts with fund-raising agencies must comply with
 7 **Board policy** and be approved in writing by the ~~superintendent~~ **Director of Schools**.

8 Principals and/or sponsors who knowingly authorize/allow unapproved fundraising activities shall be
 9 subject to disciplinary action.¹

10 Student activity funds shall be deposited in respective school activity accounts. Proper records of
 11 receipts and disbursements shall be maintained in accordance with the *Tennessee Internal School*
 12 ~~*Uniform Accounting Policy*~~ **Funds Manual**.²

13 Revenue raised for specific purposes must be expended for that purpose, unless otherwise authorized
 14 in writing by both the activity group sponsor and the principal.³

15 An annual audit of the account and records of all student activity funds shall be conducted as a part of
 16 the audit of all other district funds.⁴

17 Any unencumbered class or activity funds automatically revert to the general activity fund of the
 18 school when a class graduates or an activity is discontinued.

19 Funds derived from activities sponsored by parent-teacher associations, parent-teacher organizations or
 20 other support organizations are not subject to this policy, unless such funds are in sole custody of the
 21 school.⁵ Such organizations shall comply with the provisions of state law.⁶

Legal References:

1. ~~*Tennessee Internal School Uniform Accounting Policy Manual*~~; ***Internal School Funds Manual***, Section 4, pp. 28-29
2. TCA 49-2-110(d)
3. ~~*Tennessee Internal School Uniform Accounting Policy Manual*~~; **Section 4-1 through 4-3 *Internal School Funds Manual***, Section 4, pp. 1-3
4. TCA 49-2-112(a)(1)(2)
5. TCA 49-2-110(f)
6. TCA 49-2-601 through 611

Cross References:

- Revenues 2.400**
- School Support Organizations 2.404**
- Deposit of Funds 2.500**
- Fundraising Activities 2.601**
- Accounting System 2.700**
- Audits 2.703**
- Gifts 6.710**

Collierville Schools Board of Education

Monitoring: Review: Annually, in January	Credit Cards	Descriptor Code: 2.8051	Issued Date: 01/28/25
		Rescinds: 2.8051	Issued 03/29/22

- 1
- 2 District credit cards shall be maintained by the Director of Schools/designee through procedures
 3 developed and maintained in the district office for the purchase of appropriate goods and services for
 4 district or school related purposes only.¹ The credit card will be kept in a secure location, and the
 5 account number will remain confidential.
- 6 The Director of Schools/designee shall review and approve credit card transactions. Purchases which
 7 are not approved by the Director of Schools or the Chief Financial Officer ~~will~~ **shall** be reimbursed to
 8 the district within ten (10) days of notification.
- 9 **District credit cards may be used for transactions in which the use of a standard purchase order either is**
 10 **impossible or would result in a delay of the delivery of goods or services in an emergency. Credit cards**
 11 **may also be used to facilitate out-of-town travel for official school business.**
- 12 Credit card users shall be held accountable for appropriate use of credit cards. Unauthorized use of a
 13 credit card shall be grounds for disciplinary action, including termination of employment. Cash
 14 advances using district credit cards are prohibited.
- 15 Any school employee that purchases items with ~~the~~ **a** credit card shall follow the guidelines outlined
 16 below:
- 17 1. Original receipts for each purchase shall be turned into the bookkeeper within three (3) working
 18 days of purchase;
 - 19 2. If the credit card is used to pay for a conference or training, a copy of the registration form shall
 20 be turned in;
 - 21 3. The bookkeeper or a separate employee shall check off on purchases and the physical inventory
 22 that is purchased;
 - 23 4. All purchases shall be district or school related purchases;
 - 24 5. If there is any incurred finance or late charges, the responsibility will belong to the person or
 25 program associated with said charges; and
 - 26 6. Under no circumstances will the credit card be used to make personal purchases.
- 27
28
29
30
31

Legal References

1. ~~*Tennessee Internal School Uniform Accounting Procedure Manual, Section 4-8; Section 4-13 through 4-15*~~
Internal School Funds Manual, Section 4, pp. 8, 11-13

Cross References

- Executive Committee 1.301
- Purchasing 2.805
- Purchase Orders and Contracts 2.808