



**Morgan County Schools Regular Monthly Board Meeting
July 11, 2023 6:00 PM
Morgan County Schools - Central Office**

MEMBERS PRESENT: Attendance Taken at 6:01 PM. Jonathan Dagley: Present, Tammy Howard: Present, Ben Jackson: Present, Wade Summers: Present, Mickey Tucker: Present, Billy Ward: Present.

1. **Chairman - Call To Order**

2. **Public Comment**

3. **Approval of Agenda**

On a motion by Billy Ward and seconded by Jonathan Dagley the Board voted to approve the agenda. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

4. **Approval of Minutes from June 13, 2023, Meeting**

On a motion by Billy Ward and seconded by Tammy Howard the Board voted to approve the minutes from the June 13, 2023 meeting. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

5. **Consent Agenda**

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

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

A. Next regular Workshop/Board Meeting - August 2, 2023, 6 pm, Central Office

6. **June 30, 2023 Financial Statement**

On a motion by Billy Ward and seconded by Tammy Howard the Board voted to approve the June 30th financial statements. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

7. **District Wide Raises**

On a motion by Jonathan Dagley and seconded by Billy Ward the Board voted to approve all raises for the 2023-24 school year. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

8. **Oakdale School Softball Team Request Permission to Travel to Tampa Florida, April 3-7, 2024**



**Morgan County Schools Regular Monthly Board Meeting
July 11, 2023 6:00 PM
Morgan County Schools - Central Office**

On a motion by Wade Summers and seconded by Jonathan Dagley the Board voted to grants permission to Oakdale school softball team to travel to Tampa Florida, April 3-7, 2024. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

9. Assistant Director/ Secondary Supervisor Job Description

On a motion by Billy Ward and seconded by Mickey Tucker the Board voted to have the director create a new job description for the Assistant Director position. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

10. Permission to Add Patricia Pace as Assistant Director to the Schools Checking Account

On a motion by Mickey Tucker and seconded by Billy Ward the Board voted to grant permission for Patricia Pace to be added as Assistant Director to the schools checking account. Motion carried.

Jonathan Dagley: Nay, Tammy Howard: Nay, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 4, Nay: 2

11. Nepotism Policy

On a motion by Jonathan Dagley and seconded by Tammy Howard the Board voted to approve policy 1.108 Nepotism on the first reading and grandfather in all current employees. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

12. Policy 5.105 Recruitment of Employees

On a motion by Jonathan Dagley and seconded by Tammy Howard the Board voted to approve Policy 5.105 Recruitment of Employees on the first reading. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

13. Policy 6.312 Use of Personal Communication Devices and Electronic Devices No action was taken

14. MCEA Memorandum of Understanding

On a motion by Jonathan Dagley and seconded by Tammy Howard the Board voted to approve the MOU with MCEA after striking out 6.6 A and Appendix F, retirement incentive and agreeing to change the health insurance incentive payment to \$3,000. Motion carried.



**Morgan County Schools Regular Monthly Board Meeting
July 11, 2023 6:00 PM
Morgan County Schools - Central Office**

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker:
Yea, Billy Ward: Yea
Yea: 6, Nay: 0

15. **School Maintenance Needs**

On a motion by Mickey Tucker and seconded by Jonathan Dagley the Board voted to approve school maintenance needs at all schools. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker:
Yea, Billy Ward: Yea
Yea: 6, Nay: 0

16. **Kindergarten Enrollment No action was taken**

17. **Budget Amendments**

On a motion by Billy Ward and seconded by Jonathan Dagley the Board voted to approve budget amendments #1. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker:
Yea, Billy Ward: Yea
Yea: 6, Nay: 0

18. **School Board Policy - First Reading**

On a motion by Tammy Howard and seconded by Jonathan Dagley the Board voted to approve changes to policy # 2.804 Expenses and Reimbursements and Credit Card/Credit Line on the first reading. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker:
Yea, Billy Ward: Yea
Yea: 6, Nay: 0

19. **Adjourn**



**Morgan County Schools Regular Monthly Board Meeting
June 13, 2023 6:00 PM
Morgan County Schools - Central Office**

MEMBERS PRESENT: Attendance Taken at 5:58 PM. Jonathan Dagley: Present, Tammy Howard: Present, Ben Jackson: Present, Wade Summers: Present, Mickey Tucker: Present, Billy Ward: Present.

1. Chairman - Call To Order

2. Audience Participation

3. Add Agenda Items

4. Approval of Agenda

On a motion by Jonathan Dagley and seconded by Billy Ward the Board voted to approve the agenda. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

5. Consent Agenda

On a motion by Mickey Tucker and seconded by Billy Ward the Board voted to approve the consent agenda as presented. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

A. Next Regular Workshop/Board Meeting - July 11, 2023

6. Approval of Minutes from May 1, 2023, Meeting

On a motion by Jonathan Dagley and seconded by Billy Ward the Board voted to approve the minutes from the May 1, 2023 meeting. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

7. Approval of Minutes from Special Called Meeting, May, 8, 2023

On a motion by Jonathan Dagley and seconded by Mickey Tucker the Board voted to approve the minutes from the Special Called Meeting, on May, 8, 2023. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

8. Approval of the FY24 General Purpose Budget

On a motion by Billy Ward and seconded by Mickey Tucker the Board voted to approve the FY24 General Purpose Budget. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea



**Morgan County Schools Regular Monthly Board Meeting
June 13, 2023 6:00 PM
Morgan County Schools - Central Office**

Yea: 6, Nay: 0

9. Approval of FY24 Food Service Budget

On a motion by Jonathan Dagley and seconded by Tammy Howard the Board voted to give permission to the Executive Committee for approval. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

10. Approval of the FY24 Consolidated Funding Application

On a motion by Mickey Tucker and seconded by Jonathan Dagley the Board voted to approve the FY 24 Consolidated Funding Application. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

11. School Board Policy 1.108 Mr. Dagley is working on amendments to policy 1.108 Nepotism to present to the Board in July for consideration

12. School Board Policy 5.102 Mr. Dagley is working on a draft for Policy 5.102 Personnel Classification and Qualifications to present to the Board in July for consideration

13. School Board Policy 5.103 Mr. Dagley is work on a draft of Policy 5.103 Job Descriptions to present to the Board in July for consideration. He has asked that all job descriptions be posted on the website

14. School Board Policy 5.105 Mr. Dagley is working on a draft of Policy 5.105 Recruitment to present to the Board in July for consideration

15. Approval to Rebid School Buses

On a motion by Billy Ward and seconded by Jonathan Dagley the Board voted to grant permission to rebid school buses. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

16. Permission for Oakdale School grades 6-8 to travel to Washington D.C. May 15-18th, 2024

On a motion by Wade Summers and seconded by Jonathan Dagley the Board voted to grant permission to Oakdale School grades 6-8 to travel to Washington D.C. May 15-18th, 2024. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea

Yea: 6, Nay: 0



**Morgan County Schools Regular Monthly Board Meeting
June 13, 2023 6:00 PM
Morgan County Schools - Central Office**

17. Permission to add Patricia Pace and Jamie Pemberton as Assistant Directors to the Schools Checking Account

On a motion by Billy Ward and seconded by Mickey Tucker the Board voted to grant permission to add Patricia Pace and Jamie Pemberton as Assistant Directors to the Schools Checking Account. Motion failed.

Jonathan Dagley: Nay, Tammy Howard: Nay, Ben Jackson: Yea, Wade Summers: Nay, Mickey Tucker: Yea, Billy Ward: Yea

Yea: 3, Nay: 3

On a motion by Wade Summers and seconded by Jonathan Dagley the Board voted to grant permission for Jamie Pemberton to be added to the schools checking account as Assistant Director. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Nay

Yea: 5, Nay: 1

18. Permission to remove Ronald Wilson and Bill Hunter from the Schools Checking Account No action was taken. To be added to agenda for next month.

19. CHS Girls Basketball team request permission to attend MTSU Camp June 19-21

On a motion by Jonathan Dagley and seconded by Tammy Howard the Board voted to CHS Girls Basketball team request permission to attend MTSU Camp June 19-21. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

20. MOU with MCEA Tabled for more review and to look at budget numbers

21. MOU with Morgan County Sheriff's Department

On a motion by Mickey Tucker and seconded by Tammy Howard the Board voted to approve the MOU with Morgan County Sherriff's Department. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

22. Permission to Bid Walking Tracks at Sunbright School and Oakdale School Using Project Diabetes Gant Funds

On a motion by Tammy Howard and seconded by Jonathan Dagley the Board voted to grant permission to bid walking tracks at Sunbright School and Oakdale School using Project Diabetes Gant funds. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea



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Yea: 6, Nay: 0

23. School Board Policy - Second Reading

On a motion by Jonathan Dagley and seconded by Tammy Howard the Board voted to approve 5.119 Employment and Retirees on the second reading. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

24. Budget Amendments

On a motion by Tammy Howard and seconded by Jonathan Dagley the Board voted to approve budget amendments 74 - 89. Motion carried.

Jonathan Dagley: Yea, Tammy Howard: Yea, Ben Jackson: Yea, Wade Summers: Yea, Mickey Tucker: Yea, Billy Ward: Yea

Yea: 6, Nay: 0

25. Adjourn

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

141 General Purpose School		Sub-Fund:	Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues								
40110	Current Property Tax	1,696,846.00	(1,741,181.77)	102.61 %	141,403.83	(3,637.00)	2.57 %	
40120	Trustee's Collections - Prior	130,000.00	(87,075.22)	66.98 %	10,833.33	552.23	-5.10 %	
40125	Trustee's Collections -	0.00	(333.94)	0.00 %	0.00	0.00	0.00 %	
40130	Cir Clk/Clk & Master	68,000.00	(170,631.62)	250.93 %	5,666.67	(10,376.62)	183.12 %	
40140	Interest And Penalty	23,500.00	(17,379.20)	73.95 %	1,958.33	(244.05)	12.46 %	
40150	Pick-Up Taxes	1,000.00	(2,996.27)	299.63 %	83.33	(19.77)	23.72 %	
40210	Local Option Sales Tax	1,725,000.00	(1,886,217.23)	109.35 %	143,750.00	(174,503.59)	121.39 %	
40330	Wholesale Beer Tax	70,000.00	(56,773.08)	81.10 %	5,833.33	(5,446.58)	93.37 %	
41110	Marriage Licenses	500.00	(620.00)	124.00 %	41.67	(75.00)	180.00 %	
43511	Tuition - Regular Day	7,000.00	(3,600.00)	51.43 %	583.33	0.00	0.00 %	
43517	Tuition - Other	500.00	(3,162.89)	632.58 %	41.67	0.00	0.00 %	
43570	Receipts From Individual	1,000.00	(8,916.71)	891.67 %	83.33	0.00	0.00 %	
44110	Interest Earned	20,000.00	(97,842.53)	489.21 %	1,666.67	(15,098.01)	905.88 %	
44170	Miscellaneous Refunds	0.00	(11,074.83)	0.00 %	0.00	(5,203.88)	0.00 %	
44990	Other Local Revenues	996,198.19	(833,556.59)	83.67 %	83,016.52	(59,344.53)	71.49 %	
46511	Basic Education Program	20,270,000.00	(19,839,300.00)	97.88 %	1,689,166.67	(1,526,100.00)	90.35 %	
46515	Early Childhood Education	433,755.67	(433,755.67)	100.00 %	36,146.31	(72,469.61)	200.49 %	
46590	Other State Education Funds	814,260.71	(523,215.38)	64.26 %	67,855.06	(32,647.74)	48.11 %	
46591	Coordinated School Health -	100,250.00	0.00	0.00 %	8,354.17	0.00	0.00 %	
46610	Career Ladder Program	140,000.00	(48,414.77)	34.58 %	11,666.67	0.00	0.00 %	
46790	Other Vocational	3,200,000.00	(85,984.58)	2.69 %	266,666.67	0.00	0.00 %	
46851	State Revenue Sharing -	327,404.00	(380,277.04)	116.15 %	27,283.67	(95,069.26)	348.45 %	
46980	Other State Grants - Project	100,000.00	(394,712.65)	394.71 %	8,333.33	0.00	0.00 %	
46990	Other State Revenues	105,000.00	(135,994.62)	129.52 %	8,750.00	(5,523.04)	63.12 %	
47114	USDA - Other	0.00	(32,128.72)	0.00 %	0.00	0.00	0.00 %	
47309	COVID-19 Grant D	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
48130	Contributions	183,450.00	(188,450.00)	102.73 %	15,287.50	(188,450.00)	1,232.71 %	
49700	Insurance Recovery	11,144.00	(11,144.00)	100.00 %	928.67	0.00	0.00 %	
49800	Transfers In	200,000.00	(303,835.63)	151.92 %	16,666.67	(203,835.63)	1,223.01 %	
	Total Revenues	30,624,808.57	(27,298,574.94)	89.14 %	2,552,067.38	(2,397,492.08)	93.94 %	
Expenditures								

141 General Purpose School		Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
71100	116	Regular Instruction Program	(7,843,616.00)	7,858,131.17	100.19 %	(653,634.67)	113,378.19	17.35 %
71100	117	Regular Instruction Program	(50,000.00)	27,500.08	55.00 %	(4,166.67)	0.00	0.00 %
71100	128	Regular Instruction Program	(1,000.00)	980.00	98.00 %	(83.33)	0.00	0.00 %
71100	140	Regular Instruction Program	(586,371.00)	584,930.05	99.75 %	(48,864.25)	0.00	0.00 %
71100	163	Regular Instruction Program	(520,407.00)	505,643.70	97.16 %	(43,367.25)	43,524.25	100.36 %
71100	188	Regular Instruction Program	0.00	540.00	0.00 %	0.00	0.00	0.00 %
71100	195	Regular Instruction Program	(113,600.00)	116,646.01	102.68 %	(9,466.67)	0.00	0.00 %
71100	198	Regular Instruction Program	(115,000.00)	117,513.16	102.19 %	(9,583.33)	575.08	6.00 %
71100	201	Regular Instruction Program	(554,715.00)	556,154.31	100.26 %	(46,226.25)	10,022.34	21.68 %
71100	204	Regular Instruction Program	(728,760.00)	637,473.40	87.47 %	(60,730.00)	10,918.74	17.98 %
71100	206	Regular Instruction Program	(7,000.00)	5,720.47	81.72 %	(583.33)	0.00	0.00 %
71100	207	Regular Instruction Program	(1,348,325.00)	1,302,402.39	96.59 %	(112,360.42)	0.00	0.00 %
71100	208	Regular Instruction Program	(46,150.00)	45,207.74	97.96 %	(3,845.83)	0.00	0.00 %
71100	212	Regular Instruction Program	(129,700.00)	130,066.25	100.28 %	(10,808.33)	2,343.90	21.69 %
71100	217	Regular Instruction Program	(51,400.00)	48,896.11	95.13 %	(4,283.33)	505.50	11.80 %
71100	399	Regular Instruction Program	(11,394.00)	11,393.50	100.00 %	(949.50)	0.00	0.00 %
71100	429	Regular Instruction Program	(156,206.94)	114,737.24	73.45 %	(13,017.25)	27,002.10	207.43 %
71100	449	Regular Instruction Program	(449,300.00)	449,205.20	99.98 %	(37,441.67)	0.00	0.00 %
71100	499	Regular Instruction Program	(107,952.00)	108,095.82	100.13 %	(8,996.00)	0.00	0.00 %
71100	535	Regular Instruction Program	(20,600.00)	20,545.00	99.73 %	(1,716.67)	0.00	0.00 %
71100	599	Regular Instruction Program	(15,950.00)	16,796.28	105.31 %	(1,329.17)	1,595.29	120.02 %
71200	116	Special Education Program -	(678,564.60)	668,760.78	98.56 %	(56,547.05)	1,110.00	1.96 %
71200	128	Special Education Program -	(8,500.00)	8,495.00	99.94 %	(708.33)	220.00	31.06 %
71200	163	Special Education Program -	(170,000.00)	168,132.80	98.90 %	(14,166.67)	0.00	0.00 %
71200	171	Special Education Program -	(179,300.00)	175,333.12	97.79 %	(14,941.67)	0.00	0.00 %
71200	189	Special Education Program -	(40,000.00)	31,588.75	78.97 %	(3,333.33)	30,698.75	920.96 %
71200	195	Special Education Program -	(3,000.00)	0.00	0.00 %	(250.00)	0.00	0.00 %
71200	198	Special Education Program -	(6,000.00)	0.00	0.00 %	(500.00)	0.00	0.00 %
71200	201	Special Education Program -	(65,000.00)	62,505.32	96.16 %	(5,416.67)	1,777.47	32.81 %
71200	204	Special Education Program -	(75,000.00)	69,164.38	92.22 %	(6,250.00)	1,316.77	21.07 %
71200	206	Special Education Program -	(800.00)	656.52	82.07 %	(66.67)	0.00	0.00 %

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

141		General Purpose School	Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
71200	207	Special Education Program -	(169,000.00)	168,856.70	99.92 %	(14,083.33)	0.00	0.00 %	
71200	208	Special Education Program -	(6,000.00)	4,348.89	72.48 %	(500.00)	0.00	0.00 %	
71200	212	Special Education Program -	(15,000.00)	14,618.17	97.45 %	(1,250.00)	415.72	33.26 %	
71200	217	Special Education Program -	(2,800.00)	2,750.99	98.25 %	(233.33)	30.53	13.08 %	
71200	310	Special Education Program -	(16,000.00)	15,721.03	98.26 %	(1,333.33)	1,923.05	144.23 %	
71200	429	Special Education Program -	(16,000.00)	8,712.80	54.46 %	(1,333.33)	2,534.27	190.07 %	
71300	116	Vocational Education	(576,243.00)	572,064.97	99.27 %	(48,020.25)	8,636.48	17.99 %	
71300	117	Vocational Education	(2,000.00)	2,000.00	100.00 %	(166.67)	0.00	0.00 %	
71300	161	Vocational Education	(23,000.00)	23,266.84	101.16 %	(1,916.67)	572.80	29.89 %	
71300	163	Vocational Education	(18,000.00)	29,984.16	166.58 %	(1,500.00)	0.00	0.00 %	
71300	201	Vocational Education	(38,937.00)	37,545.95	96.43 %	(3,244.75)	570.98	17.60 %	
71300	204	Vocational Education	(51,275.00)	47,128.60	91.91 %	(4,272.92)	486.59	11.39 %	
71300	206	Vocational Education	(635.00)	451.62	71.12 %	(52.92)	0.00	0.00 %	
71300	207	Vocational Education	(131,955.00)	130,654.93	99.01 %	(10,996.25)	0.00	0.00 %	
71300	208	Vocational Education	(5,350.00)	3,148.92	58.86 %	(445.83)	0.00	0.00 %	
71300	212	Vocational Education	(9,700.00)	8,780.88	90.52 %	(808.33)	133.54	16.52 %	
71300	217	Vocational Education	(2,500.00)	2,881.73	115.27 %	(208.33)	95.44	45.81 %	
71300	429	Vocational Education	(35,527.61)	14,392.88	40.51 %	(2,960.63)	2,159.42	72.94 %	
71300	599	Vocational Education	(2,522,405.38)	0.00	0.00 %	(210,200.45)	0.00	0.00 %	
71300	730	Vocational Education	(565,000.00)	205,664.13	36.40 %	(47,083.33)	0.00	0.00 %	
72110	355	Attendance - Travel -	(2,500.00)	4,328.58	173.14 %	(208.33)	1,095.04	525.62 %	
72110	399	Attendance - Other	(60,947.00)	60,045.77	98.52 %	(5,078.92)	17,099.29	336.67 %	
72110	599	Attendance - Other Charges	(10,000.00)	5,880.00	58.80 %	(833.33)	0.00	0.00 %	
72120	105	Health Services -	(77,853.00)	77,852.88	100.00 %	(6,487.75)	6,487.74	100.00 %	
72120	131	Health Services - Medical	(54,922.00)	42,279.91	76.98 %	(4,576.83)	3,943.42	86.16 %	
72120	189	Health Services - Other	(185,790.00)	10,107.50	5.44 %	(15,482.50)	4,132.50	26.69 %	
72120	201	Health Services - Social	(18,735.00)	8,065.77	43.05 %	(1,561.25)	902.95	57.84 %	
72120	204	Health Services - State	(17,201.00)	9,314.13	54.15 %	(1,433.42)	842.72	58.79 %	
72120	206	Health Services - Life	(280.00)	55.08	19.67 %	(23.33)	0.00	0.00 %	
72120	207	Health Services - Medical	(41,950.00)	8,025.40	19.13 %	(3,495.83)	0.00	0.00 %	
72120	208	Health Services - Dental	(2,964.00)	971.82	32.79 %	(247.00)	0.00	0.00 %	
72120	212	Health Services - Employer	(4,432.00)	1,886.35	42.56 %	(369.33)	211.18	57.18 %	

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

141 General Purpose School		Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72120	217	Health Services - Retirement	0.00	78.86	0.00 %	0.00	78.86	0.00 %
72120	307	Health Services -	(1,200.00)	204.16	17.01 %	(100.00)	0.00	0.00 %
72120	355	Health Services - Travel -	(7,000.00)	6,940.44	99.15 %	(583.33)	1,112.58	190.73 %
72120	399	Health Services - Other	(65,000.00)	65,000.00	100.00 %	(5,416.67)	22,500.00	415.38 %
72120	413	Health Services - Drugs And	(7,000.00)	5,207.32	74.39 %	(583.33)	1,036.96	177.76 %
72120	429	Health Services -	(8,000.00)	8,000.00	100.00 %	(666.67)	0.00	0.00 %
72120	499	Health Services - Other	(8,000.00)	7,752.15	96.90 %	(666.67)	0.00	0.00 %
72120	599	Health Services - Other	(7,930.00)	8,123.12	102.44 %	(660.83)	2,515.19	380.61 %
72120	790	Health Services - Other	(27,000.00)	26,999.42	100.00 %	(2,250.00)	139.92	6.22 %
72130	117	Other Student Support -	(2,000.00)	1,000.00	50.00 %	(166.67)	0.00	0.00 %
72130	123	Other Student Support -	(358,871.00)	359,417.50	100.15 %	(29,905.92)	24,599.58	82.26 %
72130	124	Other Student Support -	(70,352.00)	71,668.80	101.87 %	(5,862.67)	5,972.40	101.87 %
72130	201	Other Student Support -	(26,673.00)	26,164.11	98.09 %	(2,222.75)	1,895.46	85.28 %
72130	204	Other Student Support -	(37,389.00)	38,957.86	104.20 %	(3,115.75)	2,660.96	85.40 %
72130	206	Other Student Support - Life	(500.00)	235.31	47.06 %	(41.67)	0.00	0.00 %
72130	207	Other Student Support -	(51,500.00)	43,934.70	85.31 %	(4,291.67)	0.00	0.00 %
72130	208	Other Student Support -	(2,400.00)	1,775.66	73.99 %	(200.00)	0.00	0.00 %
72130	212	Other Student Support -	(6,300.00)	6,119.05	97.13 %	(525.00)	443.31	84.44 %
72130	217	Other Student Support -	0.00	986.40	0.00 %	0.00	82.20	0.00 %
72130	309	Other Student Support -	(216,400.00)	166,000.00	76.71 %	(18,033.33)	0.00	0.00 %
72130	322	Other Student Support -	(15,000.00)	6,771.00	45.14 %	(1,250.00)	6,771.00	541.68 %
72130	355	Other Student Support -	(9,000.00)	8,613.06	95.70 %	(750.00)	3,000.00	400.00 %
72130	499	Other Student Support -	(13,949.00)	13,458.00	96.48 %	(1,162.42)	5,859.00	504.04 %
72210	105	Regular Instruction Program	(80,791.00)	69,547.74	86.08 %	(6,732.58)	5,857.36	87.00 %
72210	129	Regular Instruction Program	(322,690.00)	264,477.12	81.96 %	(26,890.83)	0.00	0.00 %
72210	140	Regular Instruction Program	(45,000.00)	27,375.00	60.83 %	(3,750.00)	6,000.00	160.00 %
72210	161	Regular Instruction Program	(85,850.00)	109,740.44	127.83 %	(7,154.17)	6,707.12	93.75 %
72210	188	Regular Instruction Program	0.00	1,125.00	0.00 %	0.00	0.00	0.00 %
72210	201	Regular Instruction Program	(33,830.00)	28,572.65	84.46 %	(2,819.17)	1,151.00	40.83 %
72210	204	Regular Instruction Program	(41,822.00)	36,780.70	87.95 %	(3,485.17)	877.22	25.17 %
72210	206	Regular Instruction Program	(460.00)	255.99	55.65 %	(38.33)	0.00	0.00 %
72210	207	Regular Instruction Program	(104,860.00)	92,066.52	87.80 %	(8,738.33)	0.00	0.00 %

141 General Purpose School		Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72210	208	Regular Instruction Program	(3,000.00)	1,711.62	57.05 %	(250.00)	0.00	0.00 %
72210	212	Regular Instruction Program	(8,153.00)	6,682.26	81.96 %	(679.42)	269.17	39.62 %
72210	217	Regular Instruction Program	(700.00)	165.00	23.57 %	(58.33)	120.00	205.71 %
72210	307	Regular Instruction Program	0.00	1,110.10	0.00 %	0.00	0.00	0.00 %
72210	355	Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %
72210	432	Regular Instruction Program	(8,500.00)	8,160.00	96.00 %	(708.33)	0.00	0.00 %
72220	105	Special Education Program -	(74,586.80)	72,927.20	97.77 %	(6,215.57)	6,287.20	101.15 %
72220	161	Special Education Program -	(36,615.60)	33,928.40	92.66 %	(3,051.30)	2,660.70	87.20 %
72220	189	Special Education Program -	(31,000.00)	28,833.20	93.01 %	(2,583.33)	3,000.00	116.13 %
72220	201	Special Education Program -	(8,200.00)	7,901.95	96.37 %	(683.33)	740.77	108.41 %
72220	204	Special Education Program -	(15,000.00)	9,783.10	65.22 %	(1,250.00)	857.14	68.57 %
72220	206	Special Education Program -	(200.00)	75.42	37.71 %	(16.67)	0.00	0.00 %
72220	207	Special Education Program -	(40,000.00)	37,205.54	93.01 %	(3,333.33)	0.00	0.00 %
72220	208	Special Education Program -	(1,000.00)	463.50	46.35 %	(83.33)	0.00	0.00 %
72220	212	Special Education Program -	(3,000.00)	1,848.04	61.60 %	(250.00)	173.25	69.30 %
72220	307	Special Education Program -	(1,500.00)	663.05	44.20 %	(125.00)	0.00	0.00 %
72220	322	Special Education Program -	(100.00)	63.90	63.90 %	(8.33)	0.00	0.00 %
72220	348	Special Education Program -	(1,100.00)	188.15	17.10 %	(91.67)	0.00	0.00 %
72220	355	Special Education Program -	(22,500.00)	10,643.08	47.30 %	(1,875.00)	231.88	12.37 %
72220	399	Special Education Program -	(51,500.00)	51,316.55	99.64 %	(4,291.67)	4,710.00	109.75 %
72220	499	Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %
72220	524	Special Education Program -	(13,250.00)	19,614.55	148.03 %	(1,104.17)	6,717.06	608.34 %
72220	599	Special Education Program -	(8,100.00)	8,223.09	101.52 %	(675.00)	199.99	29.63 %
72230	105	Vocational Education	(90,514.00)	87,418.08	96.58 %	(7,542.83)	7,284.84	96.58 %
72230	189	Vocational Education	(2,700.00)	0.00	0.00 %	(225.00)	0.00	0.00 %
72230	201	Vocational Education	(5,867.45)	5,403.43	92.09 %	(488.95)	488.86	99.98 %
72230	204	Vocational Education	(8,240.00)	7,633.14	92.64 %	(686.67)	669.48	97.50 %
72230	206	Vocational Education	(35.00)	34.74	99.26 %	(2.92)	0.00	0.00 %
72230	207	Vocational Education	(8,900.00)	7,589.40	85.27 %	(741.67)	0.00	0.00 %
72230	208	Vocational Education	(600.00)	215.10	35.85 %	(50.00)	0.00	0.00 %
72230	212	Vocational Education	(1,388.17)	1,263.71	91.03 %	(115.68)	114.34	98.84 %

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

141 General Purpose School		Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72230	355	Vocational Education	(392.39)	392.39	100.00 %	(32.70)	0.00	0.00 %
72250	138	Technology - Instructional	(232,527.00)	233,599.62	100.46 %	(19,377.25)	20,449.76	105.53 %
72250	201	Technology - Social Security	(14,500.00)	13,695.31	94.45 %	(1,208.33)	1,267.90	104.93 %
72250	204	Technology - State	(20,210.00)	12,749.64	63.09 %	(1,684.17)	1,063.82	63.17 %
72250	206	Technology - Life Insurance	(220.00)	112.68	51.22 %	(18.33)	0.00	0.00 %
72250	207	Technology - Medical	(46,350.00)	44,135.10	95.22 %	(3,862.50)	0.00	0.00 %
72250	208	Technology - Dental	(4,600.00)	1,105.20	24.03 %	(383.33)	0.00	0.00 %
72250	212	Technology - Employer	(3,400.00)	3,202.93	94.20 %	(283.33)	296.51	104.65 %
72250	307	Technology -	(5,000.00)	5,724.88	114.50 %	(416.67)	0.00	0.00 %
72250	350	Technology - Internet	(39,646.80)	39,646.80	100.00 %	(3,303.90)	0.00	0.00 %
72250	471	Technology - Software -	(74,445.83)	74,445.83	100.00 %	(6,203.82)	0.00	0.00 %
72250	790	Technology - Other	(163,907.37)	88,553.76	54.03 %	(13,658.95)	20,384.20	149.24 %
72290	189	Other Programs - Other	(15,000.00)	7,361.00	49.07 %	(1,250.00)	0.00	0.00 %
72290	201	Other Programs - Social	(2,000.00)	456.38	22.82 %	(166.67)	0.00	0.00 %
72290	204	Other Programs - State	(3,600.00)	444.15	12.34 %	(300.00)	0.00	0.00 %
72290	212	Other Programs - Employer	(500.00)	106.74	21.35 %	(41.67)	0.00	0.00 %
72290	217	Other Programs - Retirement	0.00	45.00	0.00 %	0.00	0.00	0.00 %
72290	355	Other Programs - Travel -	(15,000.00)	4,999.80	33.33 %	(1,250.00)	0.00	0.00 %
72290	599	Other Programs - Other	(301,097.22)	223,647.93	74.28 %	(25,091.44)	45,468.06	181.21 %
72310	191	Board Of Education - Board	(17,000.00)	13,075.00	76.91 %	(1,416.67)	1,825.00	128.82 %
72310	201	Board Of Education - Social	(1,054.00)	810.65	76.91 %	(87.83)	113.15	128.82 %
72310	210	Board Of Education -	(33,000.00)	4,398.75	13.33 %	(2,750.00)	8.76	0.32 %
72310	212	Board Of Education -	(250.00)	189.58	75.83 %	(20.83)	26.46	127.01 %
72310	213	Board Of Education -	(88,000.00)	86,000.00	97.73 %	(7,333.33)	0.00	0.00 %
72310	305	Board Of Education - Audit	(12,000.00)	12,000.00	100.00 %	(1,000.00)	0.00	0.00 %
72310	307	Board Of Education -	(87,400.00)	82,938.04	94.89 %	(7,283.33)	0.00	0.00 %
72310	320	Board Of Education - Dues	(600.00)	517.00	86.17 %	(50.00)	0.00	0.00 %
72310	331	Board Of Education - Legal	(5,000.00)	3,745.00	74.90 %	(416.67)	1,025.00	246.00 %
72310	355	Board Of Education - Travel	(12,000.00)	11,766.41	98.05 %	(1,000.00)	0.00	0.00 %
72310	399	Board Of Education - Other	(12,000.00)	6,083.78	50.70 %	(1,000.00)	0.00	0.00 %
72310	506	Board Of Education -	(215,676.00)	215,676.00	100.00 %	(17,973.00)	0.00	0.00 %
72310	510	Board Of Education -	(116,728.00)	106,734.58	91.44 %	(9,727.33)	3,129.61	32.17 %

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

141 General Purpose School		Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72310	513	Board Of Education -	(95,477.00)	95,450.00	99.97 %	(7,956.42)	0.00	0.00 %
72310	533	Board Of Education -	(2,000.00)	1,523.15	76.16 %	(166.67)	0.00	0.00 %
72310	599	Board Of Education - Other	(6,000.00)	8,340.41	139.01 %	(500.00)	40.00	8.00 %
72320	101	Director Of Schools - County	(105,458.00)	106,457.92	100.95 %	(8,788.17)	9,788.16	111.38 %
72320	103	Director Of Schools -	(104,714.00)	85,692.00	81.83 %	(8,726.17)	7,141.00	81.83 %
72320	117	Director Of Schools - Career	(2,000.00)	1,000.00	50.00 %	(166.67)	0.00	0.00 %
72320	161	Director Of Schools -	(41,108.00)	41,903.20	101.93 %	(3,425.67)	5,008.60	146.21 %
72320	201	Director Of Schools - Social	(14,500.00)	14,417.10	99.43 %	(1,208.33)	1,360.14	112.56 %
72320	204	Director Of Schools - State	(18,000.00)	18,995.50	105.53 %	(1,500.00)	1,746.14	116.41 %
72320	206	Director Of Schools - Life	(125.00)	89.82	71.86 %	(10.42)	0.00	0.00 %
72320	207	Director Of Schools - Medical	(52,530.00)	49,667.16	94.55 %	(4,377.50)	0.00	0.00 %
72320	208	Director Of Schools - Dental	(2,000.00)	2,027.16	101.36 %	(166.67)	0.00	0.00 %
72320	212	Director Of Schools -	(3,500.00)	3,371.74	96.34 %	(291.67)	318.11	109.07 %
72320	307	Director Of Schools -	(6,500.00)	7,828.50	120.44 %	(541.67)	0.00	0.00 %
72320	320	Director Of Schools - Dues	(2,820.00)	2,723.00	96.56 %	(235.00)	0.00	0.00 %
72320	355	Director Of Schools - Travel	(12,000.00)	10,167.33	84.73 %	(1,000.00)	2,211.00	221.10 %
72320	399	Director Of Schools - Other	(28,402.00)	28,399.25	99.99 %	(2,366.83)	0.00	0.00 %
72320	435	Director Of Schools - Office	(4,000.00)	1,748.86	43.72 %	(333.33)	0.00	0.00 %
72320	599	Director Of Schools - Other	(6,000.00)	4,564.54	76.08 %	(500.00)	395.57	79.11 %
72410	104	Office Of The Principal -	(547,978.00)	547,977.84	100.00 %	(45,664.83)	45,664.82	100.00 %
72410	117	Office Of The Principal -	(8,000.00)	5,083.42	63.54 %	(666.67)	0.00	0.00 %
72410	139	Office Of The Principal -	(587.00)	0.00	0.00 %	(48.92)	0.00	0.00 %
72410	161	Office Of The Principal -	(162,286.00)	165,155.80	101.77 %	(13,523.83)	4,009.60	29.65 %
72410	162	Office Of The Principal -	(122,218.00)	122,168.19	99.96 %	(10,184.83)	0.00	0.00 %
72410	201	Office Of The Principal -	(76,500.00)	50,703.84	66.28 %	(6,375.00)	3,079.81	48.31 %
72410	204	Office Of The Principal -	(103,560.00)	63,643.24	61.46 %	(8,630.00)	4,188.39	48.53 %
72410	206	Office Of The Principal - Life	(1,200.00)	495.72	41.31 %	(100.00)	0.00	0.00 %
72410	207	Office Of The Principal -	(123,850.00)	106,656.64	86.12 %	(10,320.83)	0.00	0.00 %
72410	208	Office Of The Principal -	(4,025.00)	1,873.44	46.55 %	(335.42)	0.00	0.00 %
72410	212	Office Of The Principal -	(18,000.00)	11,854.80	65.86 %	(1,500.00)	720.27	48.02 %
72410	307	Office Of The Principal -	(5,000.00)	5,472.65	109.45 %	(416.67)	0.00	0.00 %
72410	355	Office Of The Principal -	(6,200.00)	1,546.01	24.94 %	(516.67)	0.00	0.00 %

141 General Purpose School		Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72410	399	Office Of The Principal -	(64,115.00)	64,210.70	100.15 %	(5,342.92)	96.35	1.80 %
72610	146	Operation Of Plant - Bus	0.00	465.50	0.00 %	0.00	0.00	0.00 %
72610	166	Operation Of Plant -	(724,358.00)	627,945.17	86.69 %	(60,363.17)	42,860.84	71.00 %
72610	167	Operation Of Plant -	0.00	7,496.40	0.00 %	0.00	1,640.00	0.00 %
72610	189	Operation Of Plant - Other	(52,533.00)	53,290.56	101.44 %	(4,377.75)	4,440.88	101.44 %
72610	201	Operation Of Plant - Social	(49,000.00)	41,199.42	84.08 %	(4,083.33)	2,995.37	73.36 %
72610	204	Operation Of Plant - State	(21,800.00)	36,025.55	165.25 %	(1,816.67)	2,514.85	138.43 %
72610	206	Operation Of Plant - Life	(600.00)	549.84	91.64 %	(50.00)	17.23	34.46 %
72610	207	Operation Of Plant - Medical	(171,500.00)	142,603.74	83.15 %	(14,291.67)	2,415.02	16.90 %
72610	208	Operation Of Plant - Dental	(350.00)	463.50	132.43 %	(29.17)	0.00	0.00 %
72610	212	Operation Of Plant -	(11,500.00)	9,646.46	83.88 %	(958.33)	700.52	73.10 %
72610	307	Operation Of Plant -	0.00	234.45	0.00 %	0.00	0.00	0.00 %
72610	399	Operation Of Plant - Other	(43,000.00)	38,049.64	88.49 %	(3,583.33)	688.73	19.22 %
72610	410	Operation Of Plant -	(100,000.00)	76,707.93	76.71 %	(8,333.33)	(222.54)	-2.67 %
72610	415	Operation Of Plant -	(700,000.00)	791,173.00	113.02 %	(58,333.33)	56,051.30	96.09 %
72610	434	Operation Of Plant - Natural	(155,000.00)	113,303.67	73.10 %	(12,916.67)	1,515.00	11.73 %
72610	454	Operation Of Plant - Water	(100,000.00)	107,541.15	107.54 %	(8,333.33)	9,964.50	119.57 %
72610	599	Operation Of Plant - Other	(10,000.00)	2,562.00	25.62 %	(833.33)	0.00	0.00 %
72620	105	Maintenance Of Plant -	(55,147.00)	55,146.96	100.00 %	(4,595.58)	4,595.58	100.00 %
72620	167	Maintenance Of Plant -	(116,553.00)	119,736.78	102.73 %	(9,712.75)	9,292.80	95.68 %
72620	201	Maintenance Of Plant -	(11,000.00)	10,572.64	96.11 %	(916.67)	861.09	93.94 %
72620	204	Maintenance Of Plant - State	(8,000.00)	9,601.23	120.02 %	(666.67)	762.48	114.37 %
72620	206	Maintenance Of Plant - Life	(125.00)	110.16	88.13 %	(10.42)	0.00	0.00 %
72620	207	Maintenance Of Plant -	(25,000.00)	20,225.49	80.90 %	(2,083.33)	0.00	0.00 %
72620	208	Maintenance Of Plant -	(500.00)	508.32	101.66 %	(41.67)	0.00	0.00 %
72620	212	Maintenance Of Plant -	(2,600.00)	2,472.64	95.10 %	(216.67)	201.39	92.95 %
72620	307	Maintenance Of Plant -	(3,250.00)	5,010.60	154.17 %	(270.83)	0.00	0.00 %
72620	335	Maintenance Of Plant -	(120,000.00)	64,611.60	53.84 %	(10,000.00)	4,208.14	42.08 %
72620	355	Maintenance Of Plant -	(3,500.00)	3,169.79	90.57 %	(291.67)	(330.21)	-113.21 %
72620	399	Maintenance Of Plant -	(1,040,699.00)	1,015,462.47	97.58 %	(86,724.92)	9,236.00	10.65 %
72620	499	Maintenance Of Plant -	(14,000.00)	13,298.98	94.99 %	(1,166.67)	0.00	0.00 %

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

141 General Purpose School		Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72620	599	Maintenance Of Plant -	(55,000.00)	32,818.67	59.67 %	(4,583.33)	0.11	0.00 %
72620	701	Maintenance Of Plant -	(75,004.60)	75,004.60	100.00 %	(6,250.38)	0.00	0.00 %
72620	717	Maintenance Of Plant -	(26,794.00)	20,848.81	77.81 %	(2,232.83)	8,372.81	374.99 %
72710	105	Transportation -	(59,068.00)	57,720.00	97.72 %	(4,922.33)	4,810.00	97.72 %
72710	142	Transportation - Mechanic(s)	(73,380.00)	72,650.00	99.01 %	(6,115.00)	5,417.60	88.60 %
72710	146	Transportation - Bus Drivers	(615,015.00)	618,061.62	100.50 %	(51,251.25)	24,875.80	48.54 %
72710	189	Transportation - Other	0.00	0.00	0.00 %	0.00	0.00	0.00 %
72710	201	Transportation - Social	(50,300.00)	45,736.18	90.93 %	(4,191.67)	2,176.41	51.92 %
72710	204	Transportation - State	(31,370.00)	39,454.95	125.77 %	(2,614.17)	1,805.74	69.08 %
72710	206	Transportation - Life	(830.00)	511.23	61.59 %	(69.17)	0.00	0.00 %
72710	207	Transportation - Medical	(46,350.00)	45,788.22	98.79 %	(3,862.50)	0.00	0.00 %
72710	208	Transportation - Dental	(500.00)	508.32	101.66 %	(41.67)	0.00	0.00 %
72710	212	Transportation - Employer	(9,660.00)	10,715.06	110.92 %	(805.00)	509.01	63.23 %
72710	307	Transportation -	(2,000.00)	3,583.17	179.16 %	(166.67)	0.00	0.00 %
72710	338	Transportation -	(14,812.17)	14,702.65	99.26 %	(1,234.35)	0.00	0.00 %
72710	355	Transportation - Travel -	(2,100.00)	3,410.82	162.42 %	(175.00)	434.13	248.07 %
72710	399	Transportation - Other	(65,000.00)	53,275.97	81.96 %	(5,416.67)	2,308.20	42.61 %
72710	412	Transportation - Diesel Fuel	(161,500.00)	138,713.63	85.89 %	(13,458.33)	(282.02)	-2.10 %
72710	418	Transportation - Equipment	(37,382.50)	7,341.68	19.64 %	(3,115.21)	0.00	0.00 %
72710	425	Transportation - Gasoline -	(88,500.00)	88,458.63	99.95 %	(7,375.00)	4,424.70	60.00 %
72710	433	Transportation - Lubricants -	(5,000.00)	3,924.81	78.50 %	(416.67)	26.68	6.40 %
72710	434	Transportation - Natural Gas	(5,000.00)	2,119.24	42.38 %	(416.67)	146.35	35.12 %
72710	442	Transportation - Propane	(15,000.00)	19,064.36	127.10 %	(1,250.00)	1,078.25	86.26 %
72710	450	Transportation - Tires And	(23,000.00)	26,103.04	113.49 %	(1,916.67)	0.00	0.00 %
72710	453	Transportation - Vehicle	(80,000.00)	70,742.41	88.43 %	(6,666.67)	806.26	12.09 %
72710	457	Transportation - In	0.00	58.80	0.00 %	0.00	0.00	0.00 %
72710	599	Transportation - Other	(15,000.00)	14,576.79	97.18 %	(1,250.00)	500.00	40.00 %
72710	729	Transportation -	(355,821.00)	355,821.00	100.00 %	(29,651.75)	0.00	0.00 %
73300	161	Community Services -	0.00	0.00	0.00 %	0.00	0.00	0.00 %
73300	189	Community Services - Other	(18,385.00)	18,385.00	100.00 %	(1,532.08)	0.00	0.00 %
73300	201	Community Services - Social	(1,139.87)	1,139.87	100.00 %	(94.99)	0.00	0.00 %
73300	204	Community Services - State	(761.43)	761.43	100.00 %	(63.45)	0.00	0.00 %

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

141		General Purpose School	Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
73300	212	Community Services -	(266.58)	266.58	100.00 %	(22.22)	0.00	0.00 %	
73300	217	Community Services -	(100.00)	24.00	24.00 %	(8.33)	0.00	0.00 %	
73300	355	Community Services - Travel	(4,851.00)	4,722.64	97.35 %	(404.25)	3,292.06	814.36 %	
73300	499	Community Services - Other	(10,000.00)	9,951.52	99.52 %	(833.33)	0.00	0.00 %	
73300	599	Community Services - Other	(14,496.12)	14,496.12	100.00 %	(1,208.01)	10,604.84	877.88 %	
73400	105	Early Childhood Education -	(11,350.56)	11,243.46	99.06 %	(945.88)	875.24	92.53 %	
73400	116	Early Childhood Education -	(506,084.80)	498,834.25	98.57 %	(42,173.73)	60,840.00	144.26 %	
73400	146	Early Childhood Education -	(53,728.00)	55,789.62	103.84 %	(4,477.33)	0.00	0.00 %	
73400	162	Early Childhood Education -	(14,595.00)	13,571.36	92.99 %	(1,216.25)	1,064.28	87.51 %	
73400	163	Early Childhood Education -	(503,383.20)	499,682.13	99.26 %	(41,948.60)	21,631.66	51.57 %	
73400	198	Early Childhood Education -	(3,000.00)	536.50	17.88 %	(250.00)	0.00	0.00 %	
73400	201	Early Childhood Education -	(69,622.86)	66,003.42	94.80 %	(5,801.91)	5,233.47	90.20 %	
73400	204	Early Childhood Education -	(83,969.48)	72,097.10	85.86 %	(6,997.46)	6,147.49	87.85 %	
73400	206	Early Childhood Education -	(1,159.16)	556.45	48.00 %	(96.60)	0.00	0.00 %	
73400	207	Early Childhood Education -	(109,704.70)	109,239.27	99.58 %	(9,142.06)	0.00	0.00 %	
73400	208	Early Childhood Education -	(3,160.00)	3,081.00	97.50 %	(263.33)	0.00	0.00 %	
73400	212	Early Childhood Education -	(16,090.34)	15,412.50	95.79 %	(1,340.86)	1,224.00	91.28 %	
73400	217	Early Childhood Education -	(2,245.00)	1,965.09	87.53 %	(187.08)	88.45	47.28 %	
73400	355	Early Childhood Education -	(42,292.92)	38,370.00	90.72 %	(3,524.41)	859.20	24.38 %	
73400	399	Early Childhood Education -	(200.00)	236.14	118.07 %	(16.67)	12.27	73.62 %	
73400	422	Early Childhood Education -	(50.00)	0.00	0.00 %	(4.17)	0.00	0.00 %	
73400	429	Early Childhood Education -	(203,357.80)	122,609.49	60.29 %	(16,946.48)	15,086.03	89.02 %	
73400	449	Early Childhood Education -	(20,000.00)	20,000.00	100.00 %	(1,666.67)	20,000.00	1,200.00 %	
73400	499	Early Childhood Education -	(200.00)	250.65	125.33 %	(16.67)	126.00	756.00 %	
73400	524	Early Childhood Education -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
73400	599	Early Childhood Education -	(12,050.11)	5,263.36	43.68 %	(1,004.18)	3,541.82	352.71 %	
73400	790	Early Childhood Education -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
82330	620	Education - Debt Service	(1,294,130.00)	1,294,130.00	100.00 %	(107,844.17)	0.00	0.00 %	
	Total	Expenditures	(32,619,064.36)	28,278,503.42	86.69 %	(2,718,255.36)	974,318.84	35.84 %	
Total	141	General Purpose School	(1,994,255.79)	979,928.48	49.14 %	(166,187.98)	(1,423,173.24)	-856.36	

Template Name: LGC Summary
 Created by: LGC

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 11 of 33

142 School Federal Projects			Sub-Fund: 011 Consolidated Administration	Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues									
011	44170	Miscellaneous Refunds	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
011	47141	Esea Title I	135,000.00	(116,069.94)	85.98 %	11,250.00	(11,002.44)	97.80 %	
	Total	Revenues	135,000.00	(116,069.94)	85.98 %	11,250.00	(11,002.44)	97.80 %	
Expenditures									
011	72210	105 Regular Instruction Program	(80,882.00)	80,790.96	99.89 %	(6,740.17)	6,732.58	99.89 %	
011	72210	161 Regular Instruction Program	(21,000.00)	18,747.20	89.27 %	(1,750.00)	1,563.84	89.36 %	
011	72210	189 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
011	72210	201 Regular Instruction Program	(6,370.00)	6,166.00	96.80 %	(530.83)	514.38	96.90 %	
011	72210	204 Regular Instruction Program	(10,758.63)	7,020.72	65.26 %	(896.55)	585.06	65.26 %	
011	72210	206 Regular Instruction Program	(70.00)	34.74	49.63 %	(5.83)	0.00	0.00 %	
011	72210	207 Regular Instruction Program	(7,175.00)	6,420.30	89.48 %	(597.92)	0.00	0.00 %	
011	72210	208 Regular Instruction Program	(580.00)	508.32	87.64 %	(48.33)	0.00	0.00 %	
011	72210	210 Regular Instruction Program	(500.00)	62.78	12.56 %	(41.67)	0.00	0.00 %	
011	72210	212 Regular Instruction Program	(1,500.00)	1,442.05	96.14 %	(125.00)	120.29	96.23 %	
011	72210	348 Regular Instruction Program	(100.00)	0.00	0.00 %	(8.33)	0.00	0.00 %	
011	72210	355 Regular Instruction Program	(1,632.58)	1,338.23	81.97 %	(136.05)	0.00	0.00 %	
011	72210	499 Regular Instruction Program	(848.22)	143.17	16.88 %	(70.69)	0.00	0.00 %	
011	72210	524 Regular Instruction Program	(3,583.57)	2,911.62	81.25 %	(298.63)	0.00	0.00 %	
	Total	Expenditures	(135,000.00)	125,586.09	93.03 %	(11,250.00)	9,516.15	84.59 %	
Total	142	011	School Federal Projects	0.00	9,516.15	100.00 %	0.00	(1,486.29)	0.00 %

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

142 School Federal Projects			Sub-Fund: 101 Title I (Part A)			Year-To-Date		Month-To-Date	
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues									
101	47141	Esea Title I	1,092,641.28	(940,541.21)	86.08 %	91,053.44	(126,937.75)	139.41 %	
	Total	Revenues	1,092,641.28	(940,541.21)	86.08 %	91,053.44	(126,937.75)	139.41 %	
Expenditures									
101	71100	116 Regular Instruction Program	(370,500.00)	346,236.48	93.45 %	(30,875.00)	0.00	0.00 %	
101	71100	163 Regular Instruction Program	(100,000.00)	76,326.00	76.33 %	(8,333.33)	0.00	0.00 %	
101	71100	201 Regular Instruction Program	(30,000.00)	25,565.86	85.22 %	(2,500.00)	0.00	0.00 %	
101	71100	204 Regular Instruction Program	(45,524.00)	34,067.00	74.83 %	(3,793.67)	0.00	0.00 %	
101	71100	206 Regular Instruction Program	(1,500.00)	310.14	20.68 %	(125.00)	0.00	0.00 %	
101	71100	207 Regular Instruction Program	(80,049.65)	69,412.08	86.71 %	(6,670.80)	0.00	0.00 %	
101	71100	208 Regular Instruction Program	(4,070.00)	2,032.74	49.94 %	(339.17)	0.00	0.00 %	
101	71100	210 Regular Instruction Program	(2,000.00)	408.46	20.42 %	(166.67)	0.00	0.00 %	
101	71100	212 Regular Instruction Program	(8,000.00)	5,979.12	74.74 %	(666.67)	0.00	0.00 %	
101	71100	399 Regular Instruction Program	(48,919.46)	7,400.50	15.13 %	(4,076.62)	0.00	0.00 %	
101	71100	429 Regular Instruction Program	(60,000.00)	59,294.94	98.82 %	(5,000.00)	505.15	10.10 %	
101	71100	722 Regular Instruction Program	(324,330.39)	313,911.01	96.79 %	(27,027.53)	0.00	0.00 %	
101	72130	599 Other Student Support -	(12,294.53)	9,709.92	78.98 %	(1,024.54)	0.00	0.00 %	
101	72210	189 Regular Instruction Program	(4,432.70)	0.00	0.00 %	(369.39)	0.00	0.00 %	
101	72210	201 Regular Instruction Program	(334.98)	0.00	0.00 %	(27.92)	0.00	0.00 %	
101	72210	204 Regular Instruction Program	(555.12)	0.00	0.00 %	(46.26)	0.00	0.00 %	
101	72210	210 Regular Instruction Program	(30.45)	0.00	0.00 %	(2.54)	0.00	0.00 %	
101	72210	212 Regular Instruction Program	(100.00)	0.00	0.00 %	(8.33)	0.00	0.00 %	
101	72210	524 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
	Total	Expenditures	(1,092,641.28)	950,654.25	87.01 %	(91,053.44)	505.15	0.55 %	
Total	142	101	School Federal Projects	0.00	10,113.04	100.00 %	0.00	(126,432.60)	0.00 %

142		School Federal Projects		Sub-Fund:	171	Focus School Grant ATS122		Year-To-Date	Month-To-Date			
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg				
Revenues												
171	47141	Esea Title I		75,000.00	(17,255.70)	23.01 %	6,250.00	(17,255.70)	276.09 %			
	Total	Revenues		75,000.00	(17,255.70)	23.01 %	6,250.00	(17,255.70)	276.09 %			
Expenditures												
171	71100	722	Regular Instruction Program	(5,000.00)	0.00	0.00 %	(416.67)	0.00	0.00 %			
171	71200	163	Special Education Program -	(35,000.00)	0.00	0.00 %	(2,916.67)	0.00	0.00 %			
171	71200	189	Special Education Program -	(4,000.00)	0.00	0.00 %	(333.33)	0.00	0.00 %			
171	71200	201	Special Education Program -	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %			
171	71200	204	Special Education Program -	(1,250.00)	0.00	0.00 %	(104.17)	0.00	0.00 %			
171	71200	206	Special Education Program -	(100.00)	0.00	0.00 %	(8.33)	0.00	0.00 %			
171	71200	207	Special Education Program -	(6,000.00)	0.00	0.00 %	(500.00)	0.00	0.00 %			
171	71200	208	Special Education Program -	(250.00)	0.00	0.00 %	(20.83)	0.00	0.00 %			
171	71200	210	Special Education Program -	(100.00)	0.00	0.00 %	(8.33)	0.00	0.00 %			
171	71200	212	Special Education Program -	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %			
171	71200	429	Special Education Program -	(18,000.00)	17,255.70	95.87 %	(1,500.00)	0.00	0.00 %			
171	72210	524	Regular Instruction Program	(1,487.00)	0.00	0.00 %	(123.92)	0.00	0.00 %			
171	99100	504	Transfers Out - Indirect Cost	(1,813.00)	0.00	0.00 %	(151.08)	0.00	0.00 %			
	Total	Expenditures		(75,000.00)	17,255.70	23.01 %	(6,250.00)	0.00	0.00 %			
Total	142	171	School Federal Projects	0.00	0.00	100.00 %	0.00	(17,255.70)	0.00 %			

Template Name: LGC Summary
 Created by: LGC

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 14 of 33

142 School Federal Projects			Sub-Fund: 201 Title II (Part A)			Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg			
Revenues											
201	47189	Title II	183,391.09	(136,930.24)	74.67 %	15,282.59	(8,232.46)	53.87 %			
	Total	Revenues	183,391.09	(136,930.24)	74.67 %	15,282.59	(8,232.46)	53.87 %			
Expenditures											
201	71100	722 Regular Instruction Program	(5,000.00)	1,471.17	29.42 %	(416.67)	0.00	0.00 %			
201	72210	189 Regular Instruction Program	(78,000.00)	76,633.20	98.25 %	(6,500.00)	6,386.10	98.25 %			
201	72210	195 Regular Instruction Program	(2,000.00)	0.00	0.00 %	(166.67)	0.00	0.00 %			
201	72210	198 Regular Instruction Program	(2,000.00)	0.00	0.00 %	(166.67)	0.00	0.00 %			
201	72210	201 Regular Instruction Program	(6,000.00)	4,751.25	79.19 %	(500.00)	395.94	79.19 %			
201	72210	204 Regular Instruction Program	(8,300.00)	6,659.52	80.24 %	(691.67)	554.96	80.24 %			
201	72210	206 Regular Instruction Program	(553.00)	34.74	6.28 %	(46.08)	0.00	0.00 %			
201	72210	208 Regular Instruction Program	(1,500.00)	0.00	0.00 %	(125.00)	0.00	0.00 %			
201	72210	210 Regular Instruction Program	(200.00)	32.00	16.00 %	(16.67)	0.00	0.00 %			
201	72210	212 Regular Instruction Program	(4,490.00)	1,111.17	24.75 %	(374.17)	92.60	24.75 %			
201	72210	524 Regular Instruction Program	(75,348.09)	55,700.63	73.92 %	(6,279.01)	2,033.84	32.39 %			
	Total	Expenditures	(183,391.09)	146,393.68	79.83 %	(15,282.59)	9,463.44	61.92 %			
Total	142	201	School Federal Projects	0.00	9,463.44	100.00 %	0.00	1,230.98	0.00 %		

Template Name: LGC Summary
 Created by: LGC

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 15 of 33

142 School Federal Projects		Sub-Fund: 401 Title IV		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg		
Revenues									
401 47148	Rural Education	29,297.00	(16,680.50)	56.94 %	2,441.42	(7,235.00)	296.34 %		
401 47590	Other Federal Through State	(1,934.00)	0.00	0.00 %	(161.17)	0.00	0.00 %		
	Total Revenues	27,363.00	(16,680.50)	60.96 %	2,280.25	(7,235.00)	317.29 %		
Expenditures									
401 72130 499	Other Student Support -	(27,363.00)	23,445.50	85.68 %	(2,280.25)	0.00	0.00 %		
	Total Expenditures	(27,363.00)	23,445.50	85.68 %	(2,280.25)	0.00	0.00 %		
Total 142 401	School Federal Projects	0.00	6,765.00	100.00 %	0.00	(7,235.00)	0.00 %		

Template Name: LGC Summary
 Created by: LGC

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 16 of 33

142 School Federal Projects		Sub-Fund: 501 Title V (Part A)		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg		
Revenues									
501	47148	Rural Education	81,407.82	(72,437.50)	88.98 %	6,783.99	0.00	0.00 %	
	Total	Revenues	81,407.82	(72,437.50)	88.98 %	6,783.99	0.00	0.00 %	
Expenditures									
501	71100	399 Regular Instruction Program	(81,407.82)	72,437.50	88.98 %	(6,783.99)	0.00	0.00 %	
	Total	Expenditures	(81,407.82)	72,437.50	88.98 %	(6,783.99)	0.00	0.00 %	
Total	142	501 School Federal Projects	0.00	0.00	100.00 %	0.00	0.00	0.00 %	

142 School Federal Projects			Sub-Fund: 801 Carl Perkins	Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues									
801	47131	Vocational Program	63,691.41	(48,545.35)	76.22 %	5,307.62	0.00	0.00 %	
	Total	Revenues	63,691.41	(48,545.35)	76.22 %	5,307.62	0.00	0.00 %	
Expenditures									
801	71300	399 Vocational Education	(1,155.00)	1,505.00	130.30 %	(96.25)	0.00	0.00 %	
801	71300	429 Vocational Education	(5,857.96)	5,857.96	100.00 %	(488.16)	0.00	0.00 %	
801	71300	499 Vocational Education	(4,037.00)	4,037.00	100.00 %	(336.42)	0.00	0.00 %	
801	71300	730 Vocational Education	(20,211.65)	19,134.13	94.67 %	(1,684.30)	360.79	21.42 %	
801	72130	146 Other Student Support - Bus	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
801	72130	189 Other Student Support -	(2,635.00)	2,635.00	100.00 %	(219.58)	0.00	0.00 %	
801	72130	201 Other Student Support -	(163.37)	163.37	100.00 %	(13.61)	0.00	0.00 %	
801	72130	212 Other Student Support -	(38.21)	38.21	100.00 %	(3.18)	0.00	0.00 %	
801	72130	355 Other Student Support -	(12,000.00)	11,382.80	94.86 %	(1,000.00)	0.00	0.00 %	
801	72130	524 Other Student Support - In	(13,677.17)	13,677.37	100.00 %	(1,139.76)	0.00	0.00 %	
801	72230	355 Vocational Education	(1,500.69)	1,500.69	100.00 %	(125.06)	0.00	0.00 %	
801	72230	524 Vocational Education	(2,415.36)	2,415.36	100.00 %	(201.28)	0.00	0.00 %	
	Total	Expenditures	(63,691.41)	62,346.89	97.89 %	(5,307.62)	360.79	6.80 %	
Total	142	801	School Federal Projects	0.00	13,801.54	100.00 %	0.00	360.79	0.00 %

Template Name: LGC Summary
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Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 18 of 33

142 School Federal Projects			Sub-Fund: 802 Carl Perkins- Consumer		Year-To-Date		Month-To-Date			
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg		
Revenues										
802	47132	Vocational - Consumer And	0.00	(242.00)	0.00 %	0.00	0.00	0.00 %		
	Total	Revenues	0.00	(242.00)	100.00 %	0.00	0.00	0.00 %		
Total	142	802	School Federal Projects	0.00	(242.00)	100.00 %	0.00	0.00	0.00 %	

Template Name: LGC Summary
 Created by: LGC

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 19 of 33

142 School Federal Projects			Sub-Fund: 892 IDEA PREK Sustainability Gr	Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues									
892	47143	Education Of The	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
	Total	Revenues	0.00	0.00	100.00 %	0.00	0.00	0.00 %	
Expenditures									
892	71200	163 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
892	71200	171 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
892	71200	201 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
892	71200	204 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
892	71200	206 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
892	71200	207 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
892	71200	208 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
892	71200	210 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
892	71200	212 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
892	71200	399 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
892	71200	429 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
	Total	Expenditures	0.00	0.00	100.00 %	0.00	0.00	0.00 %	
Total	142	892	School Federal Projects	0.00	0.00	100.00 %	0.00	0.00 %	

142 School Federal Projects			Sub-Fund: 901 Idea (Part B)			Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg			
Revenues											
901	44170	Miscellaneous Refunds	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	47143	Education Of The	826,907.81	(686,226.29)	82.99 %	68,908.98	(160,911.72)	233.51 %			
Total Revenues			826,907.81	(686,226.29)	82.99 %	68,908.98	(160,911.72)	233.51 %			
Expenditures											
901	71100	163 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	71100	201 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	71100	204 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	71100	206 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	71100	207 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	71100	210 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	71100	212 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	71200	163 Special Education Program -	(375,470.06)	313,671.10	83.54 %	(31,289.17)	362.70	1.16 %			
901	71200	171 Special Education Program -	(54,251.00)	52,251.12	96.31 %	(4,520.92)	0.00	0.00 %			
901	71200	189 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	71200	195 Special Education Program -	(3,000.00)	0.00	0.00 %	(250.00)	0.00	0.00 %			
901	71200	198 Special Education Program -	(3,000.00)	0.00	0.00 %	(250.00)	0.00	0.00 %			
901	71200	201 Special Education Program -	(25,631.00)	21,570.25	84.16 %	(2,135.92)	22.48	1.05 %			
901	71200	204 Special Education Program -	(22,838.00)	21,729.08	95.14 %	(1,903.17)	0.00	0.00 %			
901	71200	206 Special Education Program -	(455.00)	349.31	76.77 %	(37.92)	0.00	0.00 %			
901	71200	207 Special Education Program -	(118,307.81)	80,159.31	67.75 %	(9,858.98)	0.00	0.00 %			
901	71200	210 Special Education Program -	(1,000.00)	627.74	62.77 %	(83.33)	0.00	0.00 %			
901	71200	212 Special Education Program -	(6,195.00)	5,036.17	81.29 %	(516.25)	5.26	1.02 %			
901	71200	312 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	71200	399 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %			
901	72220	131 Special Education Program -	(80,000.00)	79,678.37	99.60 %	(6,666.67)	1,287.23	19.31 %			
901	72220	201 Special Education Program -	(6,189.00)	4,919.04	79.48 %	(515.75)	79.81	15.47 %			
901	72220	204 Special Education Program -	(4,986.00)	2,187.44	43.87 %	(415.50)	0.00	0.00 %			
901	72220	206 Special Education Program -	(56.00)	20.34	36.32 %	(4.67)	0.00	0.00 %			
901	72220	208 Special Education Program -	(563.00)	0.00	0.00 %	(46.92)	0.00	0.00 %			
901	72220	210 Special Education Program -	(500.00)	63.98	12.80 %	(41.67)	0.00	0.00 %			
901	72220	212 Special Education Program -	(2,000.00)	1,150.44	57.52 %	(166.67)	18.67	11.20 %			

Template Name: LGC Summary
 Created by: LGC

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 21 of 33

142 School Federal Projects			Sub-Fund: 901 Idea (Part B)			Year-To-Date			Month-To-Date														
Account			Description			Budget Estimate			Actual			% of Budget			Estimate Avg/Mth			Actual			% of Avg		
901	72220	399	Special Education Program -			(122,465.94)	106,588.75	87.04 %	(10,205.50)	2,000.00	19.60 %												
Total Expenditures						(826,907.81)	690,002.44	83.44 %	(68,908.98)	3,776.15	5.48 %												
Total	142	901	School Federal Projects			0.00	3,776.15	100.00 %	0.00	(157,135.57)	0.00 %												

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

142 School Federal Projects			Sub-Fund: 905 IDEA Part B ARP (American	Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues									
905	47143	Education Of The	119,622.89	(97,853.60)	81.80 %	9,968.57	(66,689.50)	669.00 %	
905	47402	American Rescue Plan Act	0.00	0.00	0.00 %	0.00	46,801.90	0.00 %	
	Total	Revenues	119,622.89	(97,853.60)	81.80 %	9,968.57	(19,887.60)	199.50 %	
Expenditures									
905	71200	163 Special Education Program -	(73,420.00)	72,817.47	99.18 %	(6,118.33)	3,360.00	54.92 %	
905	71200	201 Special Education Program -	(4,380.00)	4,275.46	97.61 %	(365.00)	0.00	0.00 %	
905	71200	204 Special Education Program -	(4,265.00)	3,809.20	89.31 %	(355.42)	0.00	0.00 %	
905	71200	206 Special Education Program -	(100.00)	69.48	69.48 %	(8.33)	0.00	0.00 %	
905	71200	207 Special Education Program -	(12,500.00)	12,405.40	99.24 %	(1,041.67)	0.00	0.00 %	
905	71200	210 Special Education Program -	(225.00)	186.69	82.97 %	(18.75)	0.00	0.00 %	
905	71200	212 Special Education Program -	(1,100.00)	999.90	90.90 %	(91.67)	0.00	0.00 %	
905	72220	163 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
905	72220	189 Special Education Program -	(5,000.00)	4,275.00	85.50 %	(416.67)	4,275.00	1,026.00 %	
905	72220	201 Special Education Program -	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %	
905	72220	204 Special Education Program -	(1,000.00)	0.00	0.00 %	(83.33)	0.00	0.00 %	
905	72220	206 Special Education Program -	(80.00)	0.00	0.00 %	(6.67)	0.00	0.00 %	
905	72220	212 Special Education Program -	(500.00)	0.00	0.00 %	(41.67)	0.00	0.00 %	
905	72220	322 Special Education Program -	(1,000.00)	440.00	44.00 %	(83.33)	(417.28)	-500.74 %	
905	72220	399 Special Education Program -	(5,725.00)	(200.00)	-3.49 %	(477.08)	(2,700.00)	-565.94 %	
905	72220	524 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
905	72220	790 Special Education Program -	(9,327.89)	5,288.00	56.69 %	(777.32)	(1,456.00)	-187.31 %	
	Total	Expenditures	(119,622.89)	104,366.60	87.25 %	(9,968.57)	3,061.72	30.71 %	
Total	142	905	School Federal Projects	0.00	6,513.00	100.00 %	0.00	(16,825.88)	0.00 %

Template Name: LGC Summary
 Created by: LGC

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 23 of 33

142 School Federal Projects			Sub-Fund: 911 Idea (Preschool)	Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues									
911	47143	Education Of The	31,681.44	0.00	0.00 %	2,640.12	0.00	0.00 %	
911	47145	Special Education Preschool	38,134.00	(58,849.37)	154.32 %	3,177.83	(14,819.81)	466.35 %	
	Total	Revenues	69,815.44	(58,849.37)	84.29 %	5,817.95	(14,819.81)	254.73 %	
Expenditures									
911	71200	163 Special Education Program -	(37,899.25)	37,308.03	98.44 %	(3,158.27)	0.00	0.00 %	
911	71200	171 Special Education Program -	(1,200.00)	0.00	0.00 %	(100.00)	0.00	0.00 %	
911	71200	201 Special Education Program -	(2,500.00)	2,121.05	84.84 %	(208.33)	0.00	0.00 %	
911	71200	204 Special Education Program -	(2,500.00)	2,048.15	81.93 %	(208.33)	0.00	0.00 %	
911	71200	206 Special Education Program -	(40.00)	34.74	86.85 %	(3.33)	0.00	0.00 %	
911	71200	207 Special Education Program -	(15,000.00)	12,777.16	85.18 %	(1,250.00)	0.00	0.00 %	
911	71200	210 Special Education Program -	(200.00)	64.19	32.10 %	(16.67)	0.00	0.00 %	
911	71200	212 Special Education Program -	(765.96)	496.05	64.76 %	(63.83)	0.00	0.00 %	
911	71200	429 Special Education Program -	(3,010.23)	0.00	0.00 %	(250.85)	0.00	0.00 %	
911	72220	355 Special Education Program -	(2,500.00)	0.00	0.00 %	(208.33)	0.00	0.00 %	
911	72220	524 Special Education Program -	(4,200.00)	4,000.00	95.24 %	(350.00)	0.00	0.00 %	
	Total	Expenditures	(69,815.44)	58,849.37	84.29 %	(5,817.95)	0.00	0.00 %	
Total	142	911	School Federal Projects	0.00	0.00	100.00 %	0.00	(14,819.81)	0.00 %

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

142 School Federal Projects			Sub-Fund: 915 IDEA PreK ARP (American R	Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues									
915	47143	Education Of The	11,140.73	(750.00)	6.73 %	928.39	0.00	0.00 %	
	Total	Revenues	11,140.73	(750.00)	6.73 %	928.39	0.00	0.00 %	
Expenditures									
915	71200	171 Special Education Program -	(3,000.00)	0.00	0.00 %	(250.00)	0.00	0.00 %	
915	71200	189 Special Education Program -	(2,700.00)	0.00	0.00 %	(225.00)	0.00	0.00 %	
915	71200	201 Special Education Program -	(300.00)	0.00	0.00 %	(25.00)	0.00	0.00 %	
915	71200	204 Special Education Program -	(200.00)	0.00	0.00 %	(16.67)	0.00	0.00 %	
915	71200	212 Special Education Program -	(150.00)	0.00	0.00 %	(12.50)	0.00	0.00 %	
915	71200	524 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
915	71200	599 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
915	71200	725 Special Education Program -	(2,040.73)	1,884.00	92.32 %	(170.06)	0.00	0.00 %	
915	72220	322 Special Education Program -	(2,000.00)	125.00	6.25 %	(166.67)	125.00	75.00 %	
915	72220	524 Special Education Program -	(750.00)	750.00	100.00 %	(62.50)	0.00	0.00 %	
	Total	Expenditures	(11,140.73)	2,759.00	24.76 %	(928.39)	125.00	13.46 %	
Total	142	915	School Federal Projects	0.00	2,009.00	100.00 %	0.00	125.00	0.00 %

142 School Federal Projects			Sub-Fund: 933 ESSER 2.0	Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues									
933	47307	COVID-19 Grant B	669,896.83	(668,519.48)	99.79 %	55,824.74	(480,565.56)	860.85 %	
	Total	Revenues	669,896.83	(668,519.48)	99.79 %	55,824.74	(480,565.56)	860.85 %	
Expenditures									
933	71100	429 Regular Instruction Program	(100,183.22)	55,618.84	55.52 %	(8,348.60)	(27.38)	-0.33 %	
933	71100	449 Regular Instruction Program	(110,313.82)	110,300.00	99.99 %	(9,192.82)	0.00	0.00 %	
933	71200	429 Special Education Program -	(27,908.10)	27,908.10	100.00 %	(2,325.68)	0.00	0.00 %	
933	72120	735 Health Services - Health	(9,993.23)	9,088.98	90.95 %	(832.77)	(904.25)	-108.58 %	
933	72130	429 Other Student Support -	17,031.05	0.00	0.00 %	1,419.25	0.00	0.00 %	
933	72130	499 Other Student Support -	(34,062.10)	17,031.05	50.00 %	(2,838.51)	0.00	0.00 %	
933	72210	105 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
933	72210	201 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
933	72210	204 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
933	72210	206 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
933	72210	207 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
933	72210	208 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
933	72210	212 Regular Instruction Program	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
933	72210	429 Regular Instruction Program	44,537.00	0.00	0.00 %	3,711.42	0.00	0.00 %	
933	72220	499 Special Education Program -	(30,000.00)	29,896.68	99.66 %	(2,500.00)	0.00	0.00 %	
933	72250	790 Technology - Other	(97,392.15)	97,064.20	99.66 %	(8,116.01)	(328.58)	-4.05 %	
933	72620	717 Maintenance Of Plant -	(145,600.63)	145,600.00	100.00 %	(12,133.39)	0.00	0.00 %	
933	72710	729 Transportation -	(125,706.00)	125,706.00	100.00 %	(10,475.50)	0.00	0.00 %	
933	76100	799 Regular Capital Outlay -	(21,470.00)	21,470.00	100.00 %	(1,789.17)	0.00	0.00 %	
933	99100	504 Transfers Out - Indirect Cost	(28,835.63)	28,835.63	100.00 %	(2,402.97)	28,835.63	1,200.00 %	
	Total	Expenditures	(669,896.83)	668,519.48	99.79 %	(55,824.74)	27,575.42	49.40 %	
Total	142	933	School Federal Projects	0.00	0.00	100.00 %	0.00	(452,990.14)	0.00 %

142 School Federal Projects			Sub-Fund: 934 ESSER 3.0			Year-To-Date		Month-To-Date	
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues									
934	47401	American Rescue Plan Act	5,314,372.57	(2,389,147.82)	44.96 %	442,864.38	(531,225.41)	119.95 %	
	Total	Revenues	5,314,372.57	(2,389,147.82)	44.96 %	442,864.38	(531,225.41)	119.95 %	
Expenditures									
934	71100	116 Regular Instruction Program	(600,000.00)	290,674.00	48.45 %	(50,000.00)	24,260.40	48.52 %	
934	71100	201 Regular Instruction Program	(38,000.00)	17,960.60	47.26 %	(3,166.67)	1,504.14	47.50 %	
934	71100	204 Regular Instruction Program	(55,000.00)	25,259.30	45.93 %	(4,583.33)	2,108.20	46.00 %	
934	71100	206 Regular Instruction Program	(400.00)	173.70	43.43 %	(33.33)	0.00	0.00 %	
934	71100	207 Regular Instruction Program	(130,000.00)	39,439.38	30.34 %	(10,833.33)	0.00	0.00 %	
934	71100	208 Regular Instruction Program	(3,000.00)	2,201.40	73.38 %	(250.00)	0.00	0.00 %	
934	71100	210 Regular Instruction Program	(2,400.00)	183.24	7.64 %	(200.00)	0.00	0.00 %	
934	71100	212 Regular Instruction Program	(9,000.00)	4,200.46	46.67 %	(750.00)	351.77	46.90 %	
934	71100	399 Regular Instruction Program	(70,000.00)	47,635.33	68.05 %	(5,833.33)	2,535.33	43.46 %	
934	71100	430 Regular Instruction Program	(410,990.00)	109,435.85	26.63 %	(34,249.17)	0.00	0.00 %	
934	71200	163 Special Education Program -	(110,000.00)	53,248.00	48.41 %	(9,166.67)	0.00	0.00 %	
934	71200	186 Special Education Program -	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
934	71200	201 Special Education Program -	(6,800.00)	3,274.99	48.16 %	(566.67)	0.00	0.00 %	
934	71200	204 Special Education Program -	(2,800.00)	2,923.27	104.40 %	(233.33)	0.00	0.00 %	
934	71200	206 Special Education Program -	(210.00)	61.02	29.06 %	(17.50)	0.00	0.00 %	
934	71200	207 Special Education Program -	(42,000.00)	5,915.74	14.09 %	(3,500.00)	0.00	0.00 %	
934	71200	208 Special Education Program -	(1,500.00)	0.00	0.00 %	(125.00)	0.00	0.00 %	
934	71200	210 Special Education Program -	(325.00)	105.70	32.52 %	(27.08)	0.00	0.00 %	
934	71200	212 Special Education Program -	(1,600.00)	765.93	47.87 %	(133.33)	0.00	0.00 %	
934	71200	499 Special Education Program -	(8,000.00)	2,940.00	36.75 %	(666.67)	(50.00)	-7.50 %	
934	71300	163 Vocational Education	(38,000.00)	18,243.60	48.01 %	(3,166.67)	0.00	0.00 %	
934	71300	186 Vocational Education	0.00	0.00	0.00 %	0.00	0.00	0.00 %	
934	71300	201 Vocational Education	(2,400.00)	1,120.37	46.68 %	(200.00)	0.00	0.00 %	
934	71300	204 Vocational Education	(1,600.00)	1,001.59	62.60 %	(133.33)	0.00	0.00 %	
934	71300	206 Vocational Education	(70.00)	20.34	29.06 %	(5.83)	0.00	0.00 %	
934	71300	207 Vocational Education	(14,000.00)	0.00	0.00 %	(1,166.67)	0.00	0.00 %	
934	71300	208 Vocational Education	(500.00)	0.00	0.00 %	(41.67)	0.00	0.00 %	
934	71300	210 Vocational Education	(120.00)	32.01	26.68 %	(10.00)	0.00	0.00 %	

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

142 School Federal Projects			Sub-Fund: 934 ESSER 3.0	Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
934	71300	212	Vocational Education	(540.00)	262.03	48.52 %	(45.00)	0.00	0.00 %
934	72120	131	Health Services - Medical	(400,000.00)	193,800.00	48.45 %	(33,333.33)	0.00	0.00 %
934	72120	201	Health Services - Social	(26,000.00)	11,826.63	45.49 %	(2,166.67)	0.00	0.00 %
934	72120	204	Health Services - State	(10,500.00)	11,115.05	105.86 %	(875.00)	0.00	0.00 %
934	72120	206	Health Services - Life	(500.00)	222.84	44.57 %	(41.67)	0.00	0.00 %
934	72120	207	Health Services - Medical	(100,000.00)	16,050.80	16.05 %	(8,333.33)	0.00	0.00 %
934	72120	208	Health Services - Dental	(3,600.00)	1,987.92	55.22 %	(300.00)	0.00	0.00 %
934	72120	210	Health Services -	(1,200.00)	253.76	21.15 %	(100.00)	0.00	0.00 %
934	72120	212	Health Services - Employer	(5,800.00)	2,765.92	47.69 %	(483.33)	0.00	0.00 %
934	72130	123	Other Student Support -	(256,000.00)	127,809.48	49.93 %	(21,333.33)	2,288.55	10.73 %
934	72130	186	Other Student Support -	(8,000.00)	0.00	0.00 %	(666.67)	0.00	0.00 %
934	72130	201	Other Student Support -	(16,000.00)	7,823.10	48.89 %	(1,333.33)	141.89	10.64 %
934	72130	204	Other Student Support -	(7,100.00)	6,977.32	98.27 %	(591.67)	125.64	21.23 %
934	72130	206	Other Student Support - Life	(500.00)	135.31	27.06 %	(41.67)	0.00	0.00 %
934	72130	207	Other Student Support -	(100,000.00)	5,985.10	5.99 %	(8,333.33)	0.00	0.00 %
934	72130	208	Other Student Support -	(3,500.00)	0.00	0.00 %	(291.67)	0.00	0.00 %
934	72130	210	Other Student Support -	(800.00)	274.25	34.28 %	(66.67)	0.00	0.00 %
934	72130	212	Other Student Support -	(4,000.00)	1,829.56	45.74 %	(333.33)	33.19	9.96 %
934	72210	105	Regular Instruction Program	(241,000.00)	154,716.96	64.20 %	(20,083.33)	12,893.08	64.20 %
934	72210	163	Regular Instruction Program	(261,000.00)	109,873.61	42.10 %	(21,750.00)	0.00	0.00 %
934	72210	186	Regular Instruction Program	(9,000.00)	0.00	0.00 %	(750.00)	0.00	0.00 %
934	72210	189	Regular Instruction Program	(60,000.00)	1,040.00	1.73 %	(5,000.00)	0.00	0.00 %
934	72210	201	Regular Instruction Program	(30,500.00)	16,143.58	52.93 %	(2,541.67)	799.37	31.45 %
934	72210	204	Regular Instruction Program	(28,675.00)	19,495.44	67.99 %	(2,389.58)	1,120.40	46.89 %
934	72210	206	Regular Instruction Program	(535.00)	167.76	31.36 %	(44.58)	0.00	0.00 %
934	72210	207	Regular Instruction Program	(131,000.00)	31,235.00	23.84 %	(10,916.67)	0.00	0.00 %
934	72210	208	Regular Instruction Program	(4,250.00)	552.60	13.00 %	(354.17)	0.00	0.00 %
934	72210	210	Regular Instruction Program	(1,495.00)	261.79	17.51 %	(124.58)	0.00	0.00 %
934	72210	212	Regular Instruction Program	(7,225.00)	3,775.53	52.26 %	(602.08)	186.96	31.05 %
934	72210	471	Regular Instruction Program	(82,800.00)	82,800.00	100.00 %	(6,900.00)	0.00	0.00 %
934	72210	499	Regular Instruction Program	(166,702.40)	99,399.93	59.63 %	(13,891.87)	540.00	3.89 %
934	72220	499	Special Education Program -	(70,000.00)	34,218.05	48.88 %	(5,833.33)	(42.00)	-0.72 %

142 School Federal Projects			Sub-Fund: 934 ESSER 3.0	Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
934	72250	138	Technology - Instructional	(110,000.00)	52,105.92	47.37 %	(9,166.67)	4,342.16	47.37 %
934	72250	201	Technology - Social Security	(7,000.00)	2,857.46	40.82 %	(583.33)	269.22	46.15 %
934	72250	204	Technology - State	(10,000.00)	4,528.08	45.28 %	(833.33)	377.34	45.28 %
934	72250	206	Technology - Life Insurance	(70.00)	34.74	49.63 %	(5.83)	0.00	0.00 %
934	72250	207	Technology - Medical	(24,000.00)	15,651.40	65.21 %	(2,000.00)	0.00	0.00 %
934	72250	208	Technology - Dental	(600.00)	215.10	35.85 %	(50.00)	0.00	0.00 %
934	72250	210	Technology - Unemployment	(350.00)	31.99	9.14 %	(29.17)	0.00	0.00 %
934	72250	212	Technology - Employer	(1,600.00)	668.27	41.77 %	(133.33)	62.96	47.22 %
934	72410	139	Office Of The Principal -	(800,000.00)	398,312.16	49.79 %	(66,666.67)	33,192.68	49.79 %
934	72410	201	Office Of The Principal -	(50,000.00)	24,006.58	48.01 %	(4,166.67)	2,057.94	49.39 %
934	72410	204	Office Of The Principal -	(80,000.00)	32,854.56	41.07 %	(6,666.67)	2,562.44	38.44 %
934	72410	206	Office Of The Principal - Life	(1,000.00)	202.50	20.25 %	(83.33)	0.00	0.00 %
934	72410	207	Office Of The Principal -	(144,000.00)	49,274.34	34.22 %	(12,000.00)	0.00	0.00 %
934	72410	208	Office Of The Principal -	(3,500.00)	1,784.34	50.98 %	(291.67)	0.00	0.00 %
934	72410	210	Office Of The Principal -	(2,600.00)	215.99	8.31 %	(216.67)	0.00	0.00 %
934	72410	212	Office Of The Principal -	(13,000.00)	5,614.43	43.19 %	(1,083.33)	481.30	44.43 %
934	99100	504	Transfers Out - Indirect Cost	(479,715.17)	275,000.00	57.33 %	(39,976.26)	175,000.00	437.76 %
		Total	Expenditures	(5,314,372.57)	2,432,973.00	45.78 %	(442,864.38)	267,142.96	60.32 %
Total	142	934	School Federal Projects	0.00	43,825.18	100.00 %	0.00	(264,082.45)	0.00 %

Template Name: LGC Summary
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Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 29 of 33

142 School Federal Projects			Sub-Fund: 935 TN All Corps	Year-To-Date			Month-To-Date		
Account	Description		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg	
Revenues									
935	47401	American Rescue Plan Act	127,012.33	(114,555.30)	90.19 %	10,584.36	(13,694.01)	129.38 %	
	Total	Revenues	127,012.33	(114,555.30)	90.19 %	10,584.36	(13,694.01)	129.38 %	
Expenditures									
935	71100	163 Regular Instruction Program	(92,707.33)	89,088.08	96.10 %	(7,725.61)	0.00	0.00 %	
935	71100	189 Regular Instruction Program	(5,050.00)	0.00	0.00 %	(420.83)	0.00	0.00 %	
935	71100	201 Regular Instruction Program	(6,000.00)	5,521.08	92.02 %	(500.00)	0.00	0.00 %	
935	71100	204 Regular Instruction Program	(6,500.00)	4,890.66	75.24 %	(541.67)	0.00	0.00 %	
935	71100	206 Regular Instruction Program	(175.00)	90.72	51.84 %	(14.58)	0.00	0.00 %	
935	71100	207 Regular Instruction Program	(100.00)	0.00	0.00 %	(8.33)	0.00	0.00 %	
935	71100	208 Regular Instruction Program	(100.00)	0.00	0.00 %	(8.33)	0.00	0.00 %	
935	71100	210 Regular Instruction Program	(300.00)	192.54	64.18 %	(25.00)	0.00	0.00 %	
935	71100	212 Regular Instruction Program	(1,380.00)	1,291.23	93.57 %	(115.00)	0.00	0.00 %	
935	71100	429 Regular Instruction Program	(1,700.00)	1,123.66	66.10 %	(141.67)	(540.00)	-381.18 %	
935	71100	499 Regular Instruction Program	(13,000.00)	12,357.33	95.06 %	(1,083.33)	(610.79)	-56.38 %	
	Total	Expenditures	(127,012.33)	114,555.30	90.19 %	(10,584.36)	(1,150.79)	-10.87 %	
Total	142	935	School Federal Projects	0.00	0.00	100.00 %	0.00	(14,844.80)	0.00 %

Template Name: LGC Summary
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Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 30 of 33

142		School Federal Projects		Sub-Fund:	937 Math Implementation Suppo	Year-To-Date			Month-To-Date		
Account			Description			Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues											
937	47307		COVID-19 Grant B			71,250.00	(71,250.00)	100.00 %	5,937.50	0.00	0.00 %
	Total		Revenues			71,250.00	(71,250.00)	100.00 %	5,937.50	0.00	0.00 %
Expenditures											
937	72210	399	Regular Instruction Program			(71,250.00)	71,250.00	100.00 %	(5,937.50)	0.00	0.00 %
	Total		Expenditures			(71,250.00)	71,250.00	100.00 %	(5,937.50)	0.00	0.00 %
Total	142	937	School Federal Projects			0.00	0.00	100.00 %	0.00	0.00	0.00 %

Template Name: LGC Summary
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Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

User: Crystal Garrett
 Date/Time: 7/11/2023 9:19 AM
 Page 31 of 33

142 School Federal Projects		Sub-Fund: 951 Literacy Training Teacher St		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg		
Revenues									
951	47309	COVID-19 Grant D	45,000.00	(45,000.00)	100.00 %	3,750.00	0.00	0.00 %	
	Total	Revenues	45,000.00	(45,000.00)	100.00 %	3,750.00	0.00	0.00 %	
Expenditures									
951	71100	189 Regular Instruction Program	(45,000.00)	45,000.00	100.00 %	(3,750.00)	0.00	0.00 %	
	Total	Expenditures	(45,000.00)	45,000.00	100.00 %	(3,750.00)	0.00	0.00 %	
Total	142	951	School Federal Projects	0.00	0.00	100.00 %	0.00	0.00 %	

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

143 Central Cafeteria		Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues								
43521		Lunch Payments - Children	30,395.00	(38,164.85)	125.56 %	2,532.92	(1,780.71)	70.30 %
43522		Lunch Payments - Adults	36,359.00	(29,798.55)	81.96 %	3,029.92	(2,570.00)	84.82 %
43523		Income From Breakfast	1,682.00	(233.00)	13.85 %	140.17	(16.00)	11.41 %
43525		A La Carte Sales	46,495.00	(76,575.75)	164.70 %	3,874.58	(6,048.75)	156.11 %
43990		Other Charges For Services	2,801.00	(1,186.87)	42.37 %	233.42	0.00	0.00 %
44110		Interest Earned	17,525.00	(90,619.70)	517.09 %	1,460.42	(19,794.76)	1,355.42 %
44170		Miscellaneous Refunds	330.00	0.00	0.00 %	27.50	0.00	0.00 %
44990		Other Local Revenues	0.00	(4,000.00)	0.00 %	0.00	0.00	0.00 %
46520		School Food Service	33,959.00	(26,185.50)	77.11 %	2,829.92	0.00	0.00 %
46980		Other State Grants	5,000.00	0.00	0.00 %	416.67	0.00	0.00 %
47111		Section 4 - Lunch	2,582,976.00	(1,491,946.42)	57.76 %	215,248.00	0.00	0.00 %
47112		USDA - Commodities	184,421.00	0.00	0.00 %	15,368.42	0.00	0.00 %
47113		Breakfast	824,758.00	(882,420.96)	106.99 %	68,729.83	0.00	0.00 %
47114		USDA - Other	157,560.00	(296,590.31)	188.24 %	13,130.00	(50,110.61)	381.65 %
	Total	Revenues	3,924,261.00	(2,937,721.91)	74.86 %	327,021.75	(80,320.83)	24.56 %
Expenditures								
71300	165	Vocational Education	0.00	0.00	0.00 %	0.00	0.00	0.00 %
71300	201	Vocational Education	0.00	0.00	0.00 %	0.00	0.00	0.00 %
71300	204	Vocational Education	0.00	0.00	0.00 %	0.00	0.00	0.00 %
71300	212	Vocational Education	0.00	0.00	0.00 %	0.00	0.00	0.00 %
73100	105	Food Service -	(75,324.00)	73,926.00	98.14 %	(6,277.00)	6,160.50	98.14 %
73100	162	Food Service - Clerical	(54,263.00)	34,119.92	62.88 %	(4,521.92)	2,776.66	61.40 %
73100	165	Food Service - Cafeteria	(861,945.00)	857,248.49	99.46 %	(71,828.75)	21,052.51	29.31 %
73100	187	Food Service - Overtime Pay	(1,200.00)	0.00	0.00 %	(100.00)	0.00	0.00 %
73100	188	Food Service - Bonus	(25,135.00)	24,540.00	97.63 %	(2,094.58)	0.00	0.00 %
73100	201	Food Service - Social	(58,995.00)	59,398.21	100.68 %	(4,916.25)	1,859.34	37.82 %
73100	204	Food Service - State	(65,279.00)	54,320.06	83.21 %	(5,439.92)	1,799.47	33.08 %
73100	206	Food Service - Life	(2,625.00)	808.56	30.80 %	(218.75)	0.00	0.00 %
73100	207	Food Service - Medical	(125,634.00)	123,704.79	98.46 %	(10,469.50)	0.00	0.00 %
73100	208	Food Service - Dental	(925.00)	463.50	50.11 %	(77.08)	0.00	0.00 %
73100	212	Food Service - Employer	(16,524.00)	13,891.49	84.07 %	(1,377.00)	434.88	31.58 %

Morgan Co Finance
Summary Financial Statement Fund & SF with Object
June 2023

143 Central Cafeteria		Sub-Fund:	Year-To-Date			Month-To-Date		
Account		Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
73100	307	Food Service -	(800.00)	101.96	12.75 %	(66.67)	0.00	0.00 %
73100	336	Food Service - Maintenance	(136,975.00)	124,214.50	90.68 %	(11,414.58)	8,257.11	72.34 %
73100	347	Food Service - Pest Control -	(4,660.00)	4,550.00	97.64 %	(388.33)	700.00	180.26 %
73100	355	Food Service - Travel -	(36,048.00)	43,663.06	121.12 %	(3,004.00)	21,360.88	711.08 %
73100	399	Food Service - Other	(29,465.00)	4,127.42	14.01 %	(2,455.42)	425.00	17.31 %
73100	421	Food Service - Food	(135,035.00)	86,970.63	64.41 %	(11,252.92)	6,213.74	55.22 %
73100	422	Food Service - Food Supplies	(1,624,414.00)	1,245,871.78	76.70 %	(135,367.83)	92,106.90	68.04 %
73100	435	Food Service - Office	(3,050.00)	1,471.84	48.26 %	(254.17)	0.00	0.00 %
73100	451	Food Service - Uniforms -	(9,235.00)	6,164.00	66.75 %	(769.58)	0.00	0.00 %
73100	469	Food Service - Usda -	(172,565.00)	0.00	0.00 %	(14,380.42)	0.00	0.00 %
73100	499	Food Service - Other	(800.00)	0.00	0.00 %	(66.67)	0.00	0.00 %
73100	524	Food Service - In	(24,624.00)	19,286.72	78.32 %	(2,052.00)	(445.00)	-21.69 %
73100	599	Food Service - Other	(28,469.00)	21,785.31	76.52 %	(2,372.42)	417.74	17.61 %
73100	701	Food Service -	0.00	0.00	0.00 %	0.00	0.00	0.00 %
73100	710	Food Service - Food Service	(479,575.00)	274,915.67	57.32 %	(39,964.58)	13,025.13	32.59 %
73300	105	Community Services -	(3,000.00)	0.00	0.00 %	(250.00)	0.00	0.00 %
73300	165	Community Services -	(108,254.00)	87,063.00	80.42 %	(9,021.17)	36,490.25	404.50 %
73300	201	Community Services - Social	(4,231.00)	5,397.90	127.58 %	(352.58)	2,262.41	641.67 %
73300	204	Community Services - State	(3,436.00)	4,195.02	122.09 %	(286.33)	1,696.07	592.34 %
73300	212	Community Services -	(985.00)	1,262.40	128.16 %	(82.08)	529.08	644.56 %
73300	336	Community Services -	(24,520.00)	18,507.75	75.48 %	(2,043.33)	10,500.00	513.87 %
73300	355	Community Services - Travel	(1,852.00)	0.00	0.00 %	(154.33)	0.00	0.00 %
73300	421	Community Services - Food	(68,241.00)	6,042.41	8.85 %	(5,686.75)	2,505.45	44.06 %
73300	422	Community Services - Food	(163,478.00)	169,030.77	103.40 %	(13,623.17)	111,979.67	821.98 %
		Total Expenditures	(4,351,561.00)	3,367,043.16	77.38 %	(362,630.08)	342,107.79	94.34 %
Total	143	Central Cafeteria	(427,300.00)	429,321.25	100.47 %	(35,608.33)	261,786.96	735.18 %

- Support \$1.47 per hour
- Lead Custodian and Custodian Step Raise
 - Year 0 Base 1-5 years' experience .50 per hour
 - 6-10 years' Experience .50 per hour
 - 11 years and up .25 per hour
- 2.75% MCCTC and PJ Assistant Principals
- 8% supplement for CES, CMS PJ and MCCTC Principals
- 9% supplement for CHS, OAK and SHS Principals
- 5.5% supplement for CES, CMS PJ Assistant Principals
- 6% supplement for CHS, OAK and SHS Assistant Principals
- 10% Supervisor Supplement
- 8% Teachers
- Maintenance Tech 1
 - Year 1-4 \$0.50
 - Year 5-10 \$0.50
 - Year 11+ \$0.25
 - Maintenance Tech 2
 - Year 1-4 \$0.50
 - Year 5-10 \$0.50
 - Year 11+ \$0.25
- Mechanic
 - Year 1-4 \$1.00
 - Year 5-10 \$1.00
 - Year 11-15 \$2.25
 - Year 16-20 \$1.25
 - Year 20+ \$1.50
- Bus Driver
 - \$1 per day step raise Years 1-5
 - \$0.50 per day raise Years 6-15

MORGAN COUNTY BOARD OF EDUCATION

JOB DESCRIPTION OF ASSISTANT DIRECTOR OF SCHOOLS/SECONDARY SUPERVISOR (6-12)

**Descriptor
Code:
CGBA**

Issued Date:

QUALIFICATIONS:

1. At least four years successful teaching experience and at least 6 years experience in school administration.
2. A master's degree or higher.
3. A valid superintendent's license or endorsement and supervisor of instruction certification or comparable job-related experiences.
4. Demonstrated skills in the use of office machines including computers.
5. Demonstrated skills of efficiency in office management.
6. Demonstrated ability to organize, prioritize workload, and to meet deadlines.
7. An understanding of generally accepted accounting procedures.
8. Ability to administer the business affairs of the school system in such a way as to provide the best possible educational services with the financial resources available.

DUTIES:

1. Serve as the Director of Schools in his/her absence;
2. Assist the director in budget, fiscal management, accounting procedures, and evaluation processes as required;
3. Assist the director with the central office management, duties, and required reports;
4. Under the director's supervision, be responsible for accounting of all revenues and expenditures in accordance with state and local guidelines and procedures;
5. Attend Board meetings and workshops and prepare such reports for the Board as may be required;
6. Work with Finance Office and supervisors to reconcile various accounts;
7. Assist with the processing of various vendor's requests for payment;
8. Assist with budget development and long-range financial planning;

JOB DESCRIPTION OF ASSISTANT DIRECTOR OF SCHOOLS AND SECONDARY OF

SUPERVISOR (6-12) – CGBA

9. Under the supervision of the director, administers a budget control system for the district;
10. Act as advisor to the director on all questions relating to the business and financial affairs of the district;
11. Act as resource person for the superintendent, other administrative personnel, and teachers in curriculum planning and coordination of instructional services of the schools;
12. Work with building administrators to improve the quality of teaching at secondary level (7-12) with first priority given to non-tenured teachers;
13. Assist secondary teachers in developing educational objectives appropriate to the student's needs and abilities;
14. Assist building administrators with evaluation of professional personnel;
15. Assist with development of annual in-service and staff development plan based upon assessment of need;
16. Provide a sequence of instruction and learning from grade level to grade level at the secondary system level;
17. Assist principals and school faculties in the determination of types of programs needed to serve students and makes appropriate recommendations;
18. Prepares drafts of needed Board policies and administrative rules for the director's review and action;
19. Interpret the programs, philosophy, and policies of the district to staff, students, and the community.
20. Serve as a resource person to all supervisors and principals;
21. Stay well informed concerning the system and school's safety plans and their proper implementation;
22. Maintain the system's 5-Year School Improvement Plan;
23. Act as liaison between school system and community;
24. Assist director, as requested, with personnel matters;
25. Responsible for state school approval procedures and reports to include teacher certification requirements, class size requirements, course codes, 200-day accountability report, preliminary school and system reports;

JOB DESCRIPTION OF ASSISTANT DIRECTOR OF SCHOOLS AND SECONDARY OF SUPERVISOR (6-12) – CGBA

26. Monitor and assist administrators and supervisors in complying with TASL (Tennessee Academy for School Leaders) requirements;
27. Maintain records and assist director in evaluation of administrators and supervisors;
28. Monitor Southern Association of Colleges and Schools (SACS) requirements compliance;
29. Responsible for “Civil Rights” compliance;
30. Serve as sexual harassment officer and federal compliance designee;
31. Serve as chairman of the Personnel Hearing Authority;
32. Supervision and oversight of special projects including, but not limited to E4TN, Career in Mind, and High School That Work, and Race to the Top; and
33. Perform such other tasks and responsibilities as assigned by the director.

TERMS OF EMPLOYMENT:

1. Full-time (twelve months) employee.
2. Salary to be commensurate with experience and degrees as established by the Board.

Morgan County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: <h2 style="margin: 0;">Nepotism</h2>	Descriptor Code: 1.108	Issued Date:
		Rescinds: 1.108	Issued:

1 With the exception of substitute employees, members of an immediate family should not be assigned to
 2 the staff in the same school plant unless some unusual circumstance exists which makes it in the best
 3 interest of the educational program as approved by the director of schools, principals, assistant principals
 4 or other supervisors are prohibited from having an immediate family member working under their direct
 5 supervision. Employees whose job duties involve procurement of or accounting of goods and services
 6 shall not be under the supervision of or work in the same department or school as an immediate family
 7 member. Exceptions must be approved by the Director of Schools and the Board Chair pending final
 8 approval by the Board of Education at the next regularly scheduled board meeting.

9 Whenever a person is considered by the director of schools for initial employment in the system and that
 10 person is related to a member of the Board, the director of schools, an administrator in the system, a
 11 county commissioner, or any appointed or elected county official, the relationship shall be made known
 12 to the Board prior to the employment of such person.¹

13 If a member of the Board has a relative who is an employee in the system, prior to voting on any matter
 14 of business that may have an effect upon the employment of the relative, the member shall declare such
 15 relationship. In making such a declaration, the member shall certify that his/her vote on the pending
 16 matter will be in the best interest of the school system.¹

17 No person shall supervise or be supervised by an employee if he/she is related to the employee.

18 For purposes of this policy, the terms “related to, relative, and immediate family member” include the
 19 following relationships: spouse, parent, parent-in-law, child, son-in-law, daughter-in-law, grandparent,
 20 grandchild, brother, sister, uncle, aunt, nephew, niece, or any person who resides in the same household.

Legal References

1. TCA 49-2-202(a)(3)

Cross References

Assignment/Transfer of Personnel 5.115

Morgan County Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Recruitment of Employees	Descriptor Code: 5.105	Issued Date:
		Rescinds: GBBB	Issued: 09/01/2000

1 The authorization of all school system positions rests with the Board. Personnel employment shall be
2 within the discretion of the director of schools.¹

3 The director of schools is responsible for the development of a program for the recruitment of licensed
4 personnel.²

5 Identification of personnel needs shall be the responsibility of the director of schools, supervisors, and
6 building principal. Effort shall be made to include representation of academic and professional
7 experience, age, ethnic backgrounds, race and sex.

8 **All vacancies/openings of administrative positions including central office supervisors shall** Vacancies
9 **will be advertised on the school's website for a minimum of 5 business days. locally and through the**
10 **elosest placement offices. Bilateral moves within the schools may be made by the principal at his/her**
11 **discretion before posting any vacancies/openings. Vacancies will also be posted in all school buildings.**
12 Any employee may submit to the director of schools/designee a written request to be considered for any
13 job posted for which s/he qualifies. A deadline for receiving applications will be established and
14 disseminated with the vacancy notice.

Legal References

1. TCA 49-2-301 (b)(1)(EE)

Cross References

2. TRR/MS 0520-1-2-.14

Staff Positions 5.116

Morgan County Board of Education

Monitoring: Review: Annually, in April	Descriptor Term: Use of Personal Communication Devices and Electronic Devices	Descriptor Code: 6.312	Issued Date: 09/07/21
		Rescinds: 6.312	Issued: 09/03/19

1 **USE OF PERSONALLY OWNED DEVICES (PODS) IN SCHOOL**

2 A personally owned device (POD) is a device that has the capability of connecting to a local or cellular
3 network (wired or wireless). A POD can be (but is not limited to) a camera, recorder, phone, player,
4 game console, or computer with or without Internet capabilities. Such PODs may include (but are not
5 limited to): CD/DVD players, iPads, iPods, MP3 players, tablets, game consoles, netbooks,
6 laptop/notebook computers. PODS may be stored in backpacks, purses or personal carry-alls. The
7 presence or use of a POD must in no way be a disruption to the learning environment.

8 **Use by students in Grades PreK-K-5th**

9 Students may possess PODs during the school day. However, the POD must be in the “off” or “silent”
10 mode and must be kept in a backpack, purse or similar personal carry-all and may not be used unless
11 the principal or the principal’s designee grants a student permission to do so. The principal or teacher
12 may specifically grant permission for a student to use a POD during class time for a specific academic
13 purpose or at other times for other purposes that the principal deems appropriate.

14 **Use by students in Grades 6th through 12th**

15 Students may possess PODs during the school day. The devices may be used on school grounds before
16 8:30 a.m. and after 3:30 p.m. They may also be used during lunch periods, and during class change
17 times. At all other times the POD must be in the “silent” mode. The principal or teacher may grant a
18 student permission to use a POD during class.

19 **Violations**

20 A POD used outside these parameters may result in confiscation of the POD until it can be released
21 directly to the student’s parent or guardian. A student who possesses or uses a POD in violation of this
22 policy is subject to related disciplinary action. Continued violation of this policy will result in loss of
23 POD privileges. Additionally, students may lose POD privileges for any policy violation that is related
24 to or is the result of the use of a POD whether or not the POD was used within the parameters of this
25 policy.

26 Use of a POD or electronic device to bully, harass, or intimidate others will be subject to related
27 disciplinary action. Using a POD or other electronic device for any illicit activity including but not
28 limited to take, disseminate, transfer, or share obscene, pornographic, lewd, or otherwise illegal
29 images, photographs, or similar material whether by electronic data transfer or otherwise may

1 constitute a crime under State and/or Federal law. Any student taking disseminating, transferring,
2 possessing or sharing obscene pornographic, lewd, illegal, or otherwise inappropriate images or
3 photographs of other students, or any other individual, particularly underage, at school, on a school bus
4 or while attending any school event or activity will be subject to the disciplinary procedures of the
5 school district and reported to law enforcement and other appropriate State or Federal agencies.

APPENDIX F

**Morgan County Schools
NOTIFICATION OF INTENT TO RETIRE**

Retirement Incentive

The Morgan County Board of Education will provide up to a \$5,000 retirement incentive to certified employees that meet the following criteria:

1. Intent to retire submitted to the Central Office by March 15th
2. Meet TCRS retirement eligibility requirements
 - a. Age 60 and/or
 - b. 25 or more years of experience (regardless of age)
3. 15-19 years of service in Morgan County Schools would receive a \$2,000 retirement incentive; 20-24 years of service in Morgan County Schools would receive a \$3,500 retirement incentive; and 25 or more years of service in Morgan County Schools would receive a \$5,000 retirement incentive

Deadline is March 15

Retiree Insurance

The Morgan County Board of Education will provide \$3,000 per year for medical insurance to retirees that meet the following criteria:

1. 10 or more years of service with Morgan County Schools
2. Not Medicare eligible
3. Intent to retire submitted to the Central Office by March 15th
4. Meet TCRS retirement eligibility requirements
 - a. Age 60 and/or
 - b. 25 or more years of experience (regardless of age)

This incentive will be paid for a maximum of five years following retirement or until the employee is eligible for Medicare whichever comes first. The employee is not eligible the year they turn 65. Checks will be mailed on September 15th of each year.

Deadline is March 15

This is to show intent to retire from the Morgan County Schools System. This is not a contract to retire and does not replace the official notice of retirement to the Director of Schools when you do retire.

Retiree's Name (Please Print) _____

Retiree's Date of Birth _____

Retiree's Social Security Number _____

Expected Date of Retirement _____

Retiree's Actual Years of Service (Years and months) _____

Retiree's Sick Leave Credit _____

Signature of Retiree _____ Date _____

Date Received by Central Office _____

In lieu of questions regarding Appendix F of the recently updated MOU between Morgan County Board of Education and MCEA, the averages of the past five years are presented below as well as the expenditure of health insurance cost for retirees and the number of current professional level employees who are eligible for retirement in the next few years.

- Health insurance incentive for retirees has averaged \$29,200 over the past five years at a rate of \$2,000 per year.
- This past year added 16 more retirees which will increase the amount by \$32,000 at the current rate and \$48,000 with the updated MOU changes.
- The average number of retirees over the course of five years has been 5.2 and adding the 16 from this year into the total, the average increases to 7.
- Those professional level employees who are currently qualified/eligible to retire are as follows: 87 employees have 20 or more years; 13 employees have 30 or more years.
- 19 total retirees are eligible to receive the current rate of \$2,000 per year in 2023. The breakdown of the total number of current retirees with the number of years eligible is as follows:
 - 9 will receive the yearly amount for 5 years (i.e., \$18,000 with the current rate or \$27,000 under the proposed changes in the MOU)
 - 2 will receive the yearly amount for 4 more years
 - 6 will receive the yearly amount for 3 more years
 - 2 will receive the yearly amount for 2 more years
- The details regarding the lump sum payment have been edited to offer a larger amount to those professionals who have devoted a large portion of their career to Morgan County Schools upon retirement as another added bonus of the retirement incentive. An example to demonstrate the breakdown is as follows. At the current amount of \$5,000 for anyone with 30 or more years, the payment for this portion will total \$45,000 this year. Under the edited changes, the payment would be \$73,500.
- This practice (not policy) was implemented by the board in 2011 as an incentive for retirement to those professionals with more than 30 years of service.

MORGAN COUNTY BOARD OF EDUCATION
 ISM
 July 11, 2023
 BUDGET AMENDMENT
 #1

DEBIT

141-46790	OTHER VOCATIONAL		1,021,066.38
		TOTAL	1,021,066.38

CREDIT

141-71300-116-ISM	TEACHERS		330,000.00
141-71300-123-ISM	GUIDANCE PERSONNEL		205,000.00
141-71300-201-ISM	SOCIAL SECURITY		33,913.31
141-71300-204-ISM	STATE RETIREMENT		48,570.00
141-71300-207-ISM	MEDICAL INSURANCE		74,000.00
141-71300-210-ISM	UNEMPLOYMENT COMPENSATION		1,677.08
141-71300-212-ISM	EMPLOYER MEDICARE		8,105.99
141-71300-189-ISM	OTHER SALARIES & WAGES		12,000.00
141-71300-336-ISM	MAINTENANCE AND REPAIR SERVICES-EQU		50,000.00
141-71300-429-ISM	INSTRUCTIONAL SUPPLIES		35,300.00
141-71300-471-ISM	SOFTWARE		18,000.00
141-71300-524-ISM	IN SERVICE/STAFF DEVELOPMENT		10,500.00
141-71300-730-ISM	VOCATIONAL INSTRUCTION EQUIPMENT		45,000.00
141-72130-499-ISM	OTHER SUPPLIES AND MATERIALS		18,000.00
141-72130-336-ISM	MAINTENANCE AND REPAIR SERVICES-EQU		15,000.00
141-72230-790-ISM	OTHER EQUIPMENT		75,000.00
141-72710-399-ISM	OTHER CONTRACTED SERVICES		41,000.00
		TOTAL	1,021,066.38

Explanation: Career and Tech ISM budget for 2023-24 year

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

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

CREDIT

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

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

Morgan County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Credit Card/Credit Lines	Descriptor Code: 2.804	Issued Date: 07/11/23
		Rescinds: DJD	Issued: 08/02/99

1 District/school credit cards shall be maintained by the director of schools/designee through procedures
2 developed and maintained in the district office for the purchase of appropriate goods and services for
3 district or school related purposes only.¹ The credit card will be kept in a secure location, and the
4 account number will remain confidential.

5 The director of schools/ designee shall review and approve credit card transactions. Purchases which
6 are not approved by the director of schools, shall be reimbursed to the district within ten (10) of the
7 notification.

8 Card users shall be held accountable for appropriate use of credit cards/credit lines. Unauthorized use
9 of the credit card/line of credit shall be grounds for disciplinary action, including termination of
10 employment. Cash advances using district/school credit cards are prohibited.

11 Any school employee that purchases items with the credit card must follow the procedures outlines
12 below:

- 13 • A credit card usage log for each department will be maintained and will include the signature of
14 the employee checking out the card, the activity for which the card is used, and the date the card
15 is checked out and returned (maximum 7 days);
- 16 • Purchases are to be made only by the employee whose signature is recorded on the usage log as
17 checking out the card;
- 18 • Original receipts and a completed requisition form for each purchase must be turned into the
19 Finance Office within three (3) working days of purchase;
- 20 • If the credit card is used to pay for a conference or training, a copy of the registration form must
21 be turned in with a completed requisition to the finance office;
- 22 • All purchases must be district or school related purchases;
- 23 • Under no circumstances will the credit card/credit line be used to have personal purchases.

24

25

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-18
2. TCA 49-2-2001(c)

Morgan County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Expenses and Reimbursements	Descriptor Code: 2.804	Issued Date: 06/13/23
		Rescinds: DJD	Issued: 08/02/99

1 **SCHOOL PERSONNEL**

2 All travel requires advanced authorization of the appropriate supervisor before any arrangements are
3 made. Travel arrangements should be made for the most economical rate/fare available, consistent
4 with circumstances.

5 **TRAVEL RELATED EXPENDITURES**

6
7 Morgan County Schools will pay a per diem of \$59.00 per full day for meals for conferences,
8 conventions or any other approved travel. \$42.25 per diem will be payed on travel days and for
9 single day travel for training outside of the district. Mileage will be paid at a rate of .625 per mile and
10 based on Google Maps. Request for per diem must be submitted on a form provided by the central
11 office of Morgan County Schools and signed by the employee and appropriate supervisor.

12
13 One (1) week notice is required to receive a check if needed prior to travel. Holidays and school
14 closings dates can affect this schedule. If for any reason travel is cancelled or employee fails to
15 attend the employee is responsible for making a full refund to Morgan County Schools

16
17 Request for per diem and mileage must include:

- 18 1. A copy of the approved travel request signed by the appropriate supervisor
- 19 2. Number of days per diem is requested.
- 20 3. If mileage is requested documentation must be attached. Mileage is determined by using
21 Google Maps. Expenses are paid for the shortest distance of travel.

22
23 **Reimbursements**

24 If for any reason a reimbursement is necessary the following is required:

- 25 1. A copy of the approved Travel Request signed by the Director of Schools
- 26 2. Proof of registration of conference, convention etc.
- 27 3. Itemized receipts
- 28 4. If mileage is requested documentation must be attached. Mileage is determined by using
29 Google Maps. Expenses are paid for the shortest distance of travel.

30

1 HOTEL ACCOMODATIONS

- 2 • Hotel reservations shall be made by the individual employee.
- 3 • Central Office employees only may check out the credit card to pay for the hotel
4 accommodations
- 5 • A detailed receipt from the hotel is required upon return along with the requisition to pay for
6 the stay.
- 7 • The traveler must retain their itemized hotel receipt and submit them along with a completed
8 requisition for payment to the secretary of the Director

9 BOARD MEMBERS

10 The members of the Board shall be paid for transportation, lodging, meals, and other pertinent expenses
11 when traveling on business for the Board. Salary and other benefits shall be determined by the local
12 funding body. Attendance at conventions or other educational meetings or travel for other school
13 purposes shall be authorized in advance by the Board.²

14 Expenses shall be submitted to the director of schools' office within thirty (30) days of the date of
15 completion of such travel. The rate of payment shall be the same as the rate for members of the
16 professional staff \$59.00 per day and .625 per mile. Expenses will be paid after completion of travel.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-18
2. TCA 49-2-2001(c)