

Regular Board Meeting

November 10, 2025 6:00 PM

MCBOE

1. Agenda	Julie Keny Cathey
2. Public Comment	
3. Sick Bank Update	Jennie Carroll, Justin Perry
4. Virtual Program Update	Ashley Johnson, Justin Perry
1. Monthly Withdrawal Report	
2. Virtual enrollment by class and grade	
5. Committee Reports/Schedule Committee Meetings	
6. Consent Agenda	
1. Minutes	
7. Resolutions	Savannah Gold, Justin Perry
1. Resolution No. 25-11 Budget Additional Revenues General Purpose School Fund 141	
8. Federal Budget Revisions	Tammy Lewis, Savannah Gold, Justin Perry
1. 21st Century Community Learning Centers Cohort 2024 Revision #1	
9. Board Room Naming	Justin Perry
10. New Business	
11. Director's Report	Justin Perry
12. Adjourn	Julie Keny Cathey
13. FYI	
1. Approved Fundraisers	
2. Food Service Price Increase Update	
3. Free and Reduced	
4. Monthly Financial Reports	
5. Travel Requests	
6. Use of Facility Requests	

Marshall County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Agendas	Descriptor Code: 1.403	Issued Date: 07/12/21
		Rescinds: 1.403	Issued: 11/09/20

The Executive Committee of the Board shall be responsible for developing an agenda for each board meeting. Any board member may recommend items to be placed on the agenda for discussion. The particular order may vary from meeting to meeting in keeping with the business at hand.

The agenda (which shall include the consent agenda), together with supporting materials, shall be given to board members at least one (1) day prior to the scheduled date of the meeting. The agenda shall be available for public inspection when it is distributed to the board members. At the beginning of each meeting the Board shall, by a majority vote, approve changes in the agenda for the meeting, which may involve the addition to or deletion of items previously included on the agenda. The Board, however, may not revise board policies or adopt new ones, unless such action has been scheduled.

Staff members or citizens of the district may suggest items for the agenda by presenting proposed items to the director of schools or the chairman of the Board.

For items to be considered on the agenda, they must be received in the director of schools' office at least seven (7) business days prior to the scheduled date of the meeting. The person(s) requesting an item on the agenda shall forward any background information to the director of schools' office so that the material will be included in the delivery to the board members prior to the meeting.

Citizens wishing to address the Board must follow guidelines set forth in policy *Appeals to and Appearances Before the Board* (1.404)

CONSENT AGENDA

While developing the agenda, the chair and director of schools shall identify routine or non-controversial items to be placed on the consent agenda, which shall become a part of the regular agenda. If any member objects to including an item on the consent agenda, that item shall be moved to the regular agenda as an action item requiring discussion. The remaining consent items may be adopted in a single vote without discussion.

Marshall County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Appeals to and Appearances Before the Board	Descriptor Code: 1.404	Issued Date: 07/10/23
		Rescinds: 1.404	Issued: 10/08/12

1 APPEALS TO THE BOARD

2 Any matter relating to the operation of the school system may be appealed to the Board. However, the
3 Board desires that all matters be settled at the lowest level of responsibility and will not hear complaints
4 or concerns which have not advanced through the proper administrative procedure from the point of
5 origin.

6 If all administrative channels have been pursued and there is still a desire to appeal to the Board, the
7 matter shall be referred in writing and the Board shall determine whether to hear the appeal.

8 APPEARING BEFORE THE BOARD

9 The executive committee may place individuals on the agenda. Other individuals desiring to appear
10 before the Board must submit a written request with descriptive materials to the office of the director of
11 schools seven (7) business days before the meeting. If the request is approved by the Executive
12 Committee, the item will be placed on the agenda. Individuals placed on the agenda will be recognized
13 at the meeting and given three minutes to speak. The public may address the board about any concerns
14 except personnel matters, which are the responsibility of the director of schools.

15 The Board may, at its discretion, waive the seven day rule in case of a situation which makes such notice
16 impractical or impossible.

17 Delegations must select only one individual to speak on their behalf unless otherwise determined by the
18 Board.

19 Guidelines for individuals who address the Board:

- 20 1. Those requesting to speak to the Board must have documented evidence that they have followed
21 the chain of command in addressing this issue.
 - 22 2. Each person speaking shall state his/her name, address, and subject of remarks.
 - 23 3. Individuals speaking to the Board will address their remarks to the chair.
 - 24 4. Individuals may address the Board only on items that the Board can take action on.
 - 25 5. No response is necessary by the Board or any board member.
 - 26 6. If appropriate, the Board or the director of schools will respond at a later date.
 - 27 7. Time is not transferable to another individual.
 - 28 8. Name calling, personal attacks, profanity, threats, verbal abuse, or disruption of the orderly
29 meeting process will result in the individual or group being asked to leave the meeting.
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1 Individuals desiring additional information about any item on the agenda shall direct such inquiries to
 2 the office of the director of schools.

3 Public Comment Period ²

4 There shall be a public comment period for each meeting with actionable items on the agenda, with the
 5 exception of teacher disciplinary hearings. Comments shall be limited to topics listed on the agenda.
 6 The total public comment period shall be for no more than ten (10) minutes. If an individual wishes to
 7 address the Board during the public comment period, he/she must contact the director the Wednesday
 8 prior to the school board meeting. If Wednesday is a holiday, then sign-ups will be Thursday prior to
 9 the meeting. Each speaker shall be given no more than two (2) minutes. Delegations shall select only
 10 one (1) individual to speak on their behalf unless otherwise determined by the Board.

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Legal References:

1. TCA 39-17-306
2. Public Acts of 2023, Chapter No. 300

Cross References:

- School Board Meetings 1.400
- Public Hearings 1.401
- Agendas 1.403
- Discrimination/Harassment of Employees 5.500
- Complaints and Grievances 5.501
- Student Discrimination, Harassment, Bullying, Cyber-bullying, and Intimidation 6.304
- Student Concerns 6.305

School			
OGES			
K	0		
1st	0		
MES			
2nd	0		
3rd	1	struggling academically	
WES			
4th	0		
5th	2	1. Bullying	2. Better fit for family
6th	1	Anxiety	
LMS			
7th	1	Parent wanted to try homeschooling	
8th	0		
MCHS			
9th	1	mother cannot make him come to school so opted to try homeschool	
10th	1	homeschool to avoid alternative school	
11th	0		
12th	1	Was previously in homeschool and wanted to return - also boyfriend issues	
CHES			
K	0		
1st	0		
2nd	0		
3rd	0		
DHIS			
4th	0		

5th	0		
6th	2	1. Better fit for family	2. Medical reasons
FHS			
7th	0		
8th	1	younger sibling already in homeschool - will work better for family	
9th	1	student wants to try homeschool	
10th	1	Forrest isn't the best fit emotionally	
11th	0		
12th	0		
CES			
K	1	parent choice - sibling	
1st	1	student needs more therapy so going homeschool	
2nd	1	parent choice - sibling (has enrolled and withdrawn multiple times)	
3rd	1	family decided to try homeschool	
4th	0		
5th	0		
6th	0		
CVHS			
7th	0		
8th	0		
9th	0		
10th	0		
11th	0		
12th	0		

Course Name	LMS	FMS	FHS	CMS	CHS	MCHS	Total For District
English I	0	0	4	0	0	2	6
EnglishII	0	0	3	0	1	2	6
English III	0	0	4	0	2	4	10
English IV	0	0	1	0	1	3	5
English I H	0	0	0	0	0	0	0
English II H	0	0	1	0	0	0	1
AP English III	0	0	0	0	0	0	0
AP English IV	0	0	1	0	0	0	0
Creative Writing	0	0	1	0	0	0	1
Algebra I	0	0	4	0	1	3	8
Algebra II	0	0	7	0	1	2	10
Algebra I H	0	0	0	0	0	1	1
Algebra II H	0	0	3	0	1	0	4
Geometry	0	0	2	0	2	3	7
Geometry H	0	0	0	0	0	1	1
Consumer Math/ Math Reasoning	0	0	1	0	2	1	4
Statistics	0	0	1	0	0	0	1
AP Statistics	0	0	0	0	0	0	0
Personal Finance	1	0	3	0	1	4	9
Phys. Science	0	0	3	0	0	1	4
Biology	0	0	3	0	1	3	7
Environmental Sci.	0	0	0	0	0	2	2
Biology H	0	0	0	0	0	0	0
Biology A (1/2 semester)	0	0	1	0	0	0	1
AP Chemistry	0	0	1	0	0	0	1
World History	0	0	3	0	0	2	5
World History H	0	0	0	0	0	1	1
US History	0	0	1	0	2	4	7
US History H	0	0	0	0	0	0	0
World Issues /Cont. World H	0	0	1	0	1	1	2
Economics/ Government	0	0	2	0	2	4	8
PE	1	0	3	0	2	3	9

Course Name	LMS	FMS	FHS	CMS	CHS	MCHS	Total For District	
Health Careers	0	0	4	0	0	0	4	
Lifetime Wellness	2	0	4	0	1	3	10	
Anatomy and Phys.	0	0	1	0	0	0	1	
Spanish I	0	0	4	0	0	2	6	
Spanish II	0	0	1	0	0	0	1	
Sign Language I	0	0	1	0	0	1	2	
HS Computer Science	see below	0	2	0	0	6	8	(technically 11 total)
Computer Applications	0	0	0	0	0	1	1	
Business Info Management	0	0	1	0	0	0	1	
Career and Life Skills	0	0	0	0	1	1	2	
Prof. Photography	0	0	1	0	0	0	1	
Intro to Vet Science	0	0	0	0	1	0	1	
Intro to Criminology	0	0	0	0	1	2	3	
Culinary Arts	0	0	0	0	0	1	1	
Intro to Visual Arts	0	0	4	0	2	3	9	
ACT Prep	0	0	0	0	0	2	2	
Graphic Design and Illustration	0	0	2	0	0	0	2	
Career Explorations	6	0	1	0	0	0	1	
Intro to Fashion Design	0	0	1	0	0	0	1	
Principles of Agriculture	0	0	0	0	1	0	1	
MIDDLE SCHOOL COURSES								
7th Grade Math	1	5	0	1	0	0	7	
8th Grade Math	4	12	0	0	0	0	16	
7th Grade World History	1	6	0	1	0	0	7	
8th Grade US History	4	12	0	0	0	0	16	
7th Grade Science	1	5	0	1	0	0	7	
8th Grade Science	4	12	0	0	0	0	16	
7th Grade ELA	1	5	0	1	0	0	7	
8th Grade ELA	4	11	0	0	0	0	15	
MS Computer Science	2	17	0	1	0	0	20	
Physical Education	5	14	0	1	0	0	20	

Course Name	LMS	FMS	FHS	CMS	CHS	MCHS	Total For District
High grade Career Exploration	4	0	0	0	0	0	4
High School Computer Science	3	0	0	0	0	0	3
IN PERSON CLASSES							
Criminal Justice	0	0	0	0	0	0	0
Maint. and Light Repair I	0	0	2	0	2	0	4
Main. and Light Repair II	0	0	0	0	0	0	0
Construction II A	0	0	1	0	0	0	1
Music History	0	0	1	0	0	0	1
Band	0	0	4	0	0	0	4
Football	0	0	2	0	0	0	2
Volleyball	0	0	1	0	0	0	1
Drivers Ed	0	0	2	0	0	0	2
Basketball	0	0	0	0	0	0	0
English I H	0	0	1	0	0	0	1
Spanish I	0	0	0	0	0	0	0
Chemistry H	0	0	4	0	0	0	4
English III H	0	0	1	0	0	0	1
State Dual Enroll - computer science	0	0	1	0	0	0	1
PE	0	0	4	0	1	0	5
Personal Finance	0	0	3	0	0	0	3
Genre Lit	0	0	1	0	0	0	1
Princ. of Manu	0	0	0	0	1	0	1
Agric. Mech. Main	0	0	0	0	1	0	1
World History H	0	0	1	0	0	0	1
AP English IV	0	0	1	0	0	0	1
US History	0	0	1	0	0	0	1

Marshall County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Board Committees	Descriptor Code: 1.300	Issued Date: 10/12/99
		Rescinds: BBC	Issued: 08/13/93

1 The Board shall operate without standing committees, except for the Executive Committee; however,
2 special committees composed of board members may be appointed by the chairman at the direction of the
3 Board and as the needs of the Board shall require.¹ Such committees shall be discharged when the work
4 is finished or earlier by a majority vote of the entire Board. All reports by special committees shall be
5 made directly to the Board.

- 6
- 7 1. Special committees shall be appointed by the chairman serving in an advisory capacity shall
8 ordinarily consist of less than a quorum of board members;
- 9
- 10 2. The committee will be advisory only unless specifically authorized to transact designated business;
- 11
- 12 3. General issues to be discussed by the committee must be approved in advance by the entire Board;
- 13
- 14 4. A committee shall serve no longer than the annual organization meeting of the Board unless
15 reappointed to finish a designated task; and
- 16
- 17 5. Committee meetings shall be held in accordance with the Open Meetings law.²
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33 _____
34 Legal References:
35 1. TCA 49-2-205(2)
36 2. TCA 8-44-102(b)

33 _____
34 Cross References:
35 School Board Meetings 1.400
36 Public Hearings 1.401

Committees for 2025-2026

September 8, 2025

Executive Committee

Julie Keny Cathey, Chairman of the Board
Justin Perry, Director of Schools

Policy

*Andy Woodard
(The entire board will make up
this committee)

Budget/Education

*Kristen Gold
(The entire board will make up this
committee)

Curriculum/Instruction

(Includes Technology & Attendance)

*Julie Keny Cathey
Betsy Bishop
Harvey Jones
Kristen Gold
Heidi McElhaney
Tresha Grissom
Mike Herron

Acquisition/Maintenance/Transportation

*Harvey Jones
(The entire board will make up this
committee)

Safety Committee

*John Daniel Allen & Julie Keny Cathey
(The entire board will make up this
committee)

Five-Year Strategic Plan

*Kristen Gold
(The entire board will make up
this committee)

Enrollment Retention & Virtual Committee

*Mike Herron
(The entire board will make up this
committee)

***Chairman of Committee**

Please note: Any board member can attend any committee meeting that they are not a part of but cannot take part in the voting process in that committee meeting.

Revised 9/2/2025 to add the entire board to the maintenance committee

Marshall County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Agendas	Descriptor Code: 1.403	Issued Date: 07/12/21
		Rescinds: 1.403	Issued: 11/09/20

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CONSENT AGENDA

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Marshall County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Minutes	Descriptor Code: 1.406	Issued Date: 08/12/19
		Rescinds: 1.406	Issued: 10/12/99

1 The director of schools shall keep, or cause to be kept, complete and accurate minutes of all meetings of
2 the Board.¹ The draft of the minutes of the previous meeting shall be sent to all board members with the
3 agenda for the subsequent meeting. Following their approval by the Board, the minutes shall be signed
4 by the chair and director of schools.² The minutes shall become permanent records of the Board and
5 shall be made available to interested citizens and the news media upon request.^{2,3} A copy shall be
6 provided to all board members, the president of the local education association, and to each of the schools
7 no more than thirty (30) days after the approval by the Board.⁴

8 The minutes shall include:

- 9 1. The nature of the meeting (regular or special), time, place, date, board members present or absent,
10 and the approval of the minutes of the preceding meeting;²
- 11 2. A record of all motions, proposals, and resolutions passed or denied by the Board, together with
12 the names of the members making and seconding the motions, and a record of the members
13 voting “aye” and “nay” in the event of a roll call vote;²
- 14 3. Names of persons addressing the Board and the purpose of their remarks; and
- 15 4. A brief account of those items discussed, and whether or not any motions were made regarding
16 those items.

Legal References:

1. TCA 49-2-301(b)(1)(C)-(D)
2. TCA 8-44-104(a)
3. TCA 10-7-503(a)(1)(B), (a)(2)(B)
4. TCA 49-2-203(a)(11); Public Acts of 2019,
Chapter No. 248

Cross References:

Duties of Officers 1.201

October 20, 2025

The Marshall County Board of Education met in regular session on Monday, October 20, 2025, at 6:00 p.m., in the Board Conference Room at Jones School.

Members present were John Daniel Allen, Betsy Bishop, Julie Keny Cathey, Kristen Gold, Tresha Grissom, Mike Herron, Harvey Jones and Andy Woodard. Heidi McElhaney was absent.

Pledge/Prayer

Mr. Woodard made a motion, with a second by Ms. Grissom to approve the agenda. The motion passed 8-0.

Director Perry and Cornersville School principal Brent Adcox recognized students for their test scores.

Director Perry and Human Resource Supervisor Jennie Carroll recognized the retirees from the previous year.

There was no public comment.

A citizen addressed the Board.

Spot Lowe Technology Director Frank Musgrave and Beth Stockwell presented a video highlighting CTE programs.

Virtual Program Coordinator Ashley Johnson gave an update on the virtual program.

The board retreat is October 27, 2025 at 6:00 p.m. at 700 Jones Circle instead of Venue 111.

Presented under Consent Agenda: 2025 LEA Compliance Report; the September 8, 2025, minutes and the Marshall County Art Guild Use of Facility Request. Mr. Herron made a motion, with a second by Ms. Gold, to approve the consent agenda. The motion passed 8-0.

Ms. Grissom made a motion, with a second by Mr. Herron, to approve the TISA Accountability Report. The motion passed 8-0.

Mr. Allen made a motion, with a second by Ms. Bishop to approve the following Federal Budget Revisions: CTE Perkins Basic Budget Revision #1, HQIM Literacy Implementation Grant Revision #1 and IDEA-B Budget Revision #2. The motion passed 8-0.

Director Perry gave an update on Algebra I at Forrest High School.

There was no new business.

During the Director's Report: Dr. Perry reminded everyone about the School Safety Community meeting featuring Trent Lovett, retired superintendent of Marshall County Schools, Benton, KY., Tuesday night at MCHS sponsored by the MCHS Alumni Association and the Marshall County School System.

The meeting adjourned at 6:26 p.m.

Respectfully Submitted,

Julie Keny Cathey, Chair

Justin Perry, Director

**RESOLUTION NO. 25-11
BUDGET ADDITIONAL REVENUES
GENERAL PURPOSE SCHOOL FUND 141**

WHEREAS, \$85,000 was received for after school programs at two schools through the Lottery for Education: After School Programs grant needs to be budgeted, and

WHEREAS, \$126,856.88 was received through the Public School Security Grant to be used to increase school security expenses needs to be budgeted,

WHEREAS, \$51,738.66 was received through the State Special Education Pre-K Grant needs to be budgeted,

WHEREAS, \$2,779,774.74 was received through the Innovative School Models Grant needs to be budgeted,

THEREFORE, BE IT RESOLVED, that the General Purpose School Budget be amended in the following manner:

ACCT #	DESCRIPTION	DEBIT	CREDIT
46590	Lottery for Education Afterschool Programs Grant		\$ 85,000.00
73300-105	Comm Svcs - Supervisor	\$ 24,270.00	
73300-116	Comm Svcs - Teachers	\$ 38,750.00	
73300-163	Comm Svcs - Educational Assistants	\$ 1,241.60	
73300-201	Comm Svcs - Social Security	\$ 3,984.18	
73300-204	Comm Svcs - Pensions	\$ 4,819.58	
73300-212	Comm Svcs - Employer Medicare	\$ 931.78	
73300-422	Comm Svcs - Food Supplies	\$ 7,500.00	
73300-429	Comm Svcs - Instructional Supplies	\$ 1,502.86	
73300-599	Comm Svcs - Other Charges	\$ 2,000.00	
46980	Other State Grants		\$ 126,856.88
72130-399	Other Student Support - Other Contracted Services	\$ 800.00	
72620-790	Maintenance of Plant - Other Equipment	\$ 126,056.88	
46515	State Special Education Preschool Grant		\$ 51,738.66
71200-163	Special Education Program - Education Assistants	\$ 19,910.00	
71200-201	Special Education Program - Social Security	\$ 1,235.00	
71200-204	Special Education Program - Pensions	\$ 1,495.00	
71200-207	Special Education Program - Medical Insurance	\$ 19,603.00	
71200-208	Special Education Program - Dental Insurance	\$ 55.00	
71200-210	Special Education Program - Unemployment	\$ 90.00	
71200-212	Special Education Program - Medicare	\$ 290.00	
72220-399	Support Services/Special Education Program - Other Contracted Services	\$ 9,060.66	
46790	Innovative School Models Grant		\$ 2,779,774.74
71300-116	Vocational Education Program - Certified Teachers	\$ 63,021.00	
71300-189	Vocational Education Program - Other Salaries and Wages	\$ 38,379.55	
71300-201	Vocational Education Program - Social Security	\$ 6,286.84	
71300-204	Vocational Education Program - State Retirement	\$ 9,126.06	
71300-207	Vocational Education Program - Medical Insurance	\$ 24,405.00	
71300-208	Vocational Education Program - Dental Insurance	\$ 72.40	
71300-210	Vocational Education Program - Unemployment Compensation	\$ 39.37	
71300-212	Vocational Education Program - Medicare	\$ 1,470.31	
71300-429	Vocational Education Program - Instructional Materials & Supplies	\$ 31,666.00	
71300-730	Vocational Education Program - Vocational Equipment	\$ 695,869.53	
72230-105	Vocational Support Services - Supervisor/Director	\$ 8,658.00	
72230-201	Vocational Support Services - Social Security	\$ 620.00	
72230-204	Vocational Support Services - Pensions	\$ 577.00	
72230-212	Vocational Support Services - Medicare	\$ 145.00	
76100-706	Regular Capital Outlay - Building Construction	\$ 1,579,984.20	
76100-707	Regular Capital Outlay - Building Improvements	\$ 279,454.48	
76100-790	Regular Capital Outlay - Other Equipment	\$ 40,000.00	
		\$ 3,043,370.28	\$ 3,043,370.28

APPROVED THIS 24TH DAY OF November, 2025

COUNTY MAYOR

MARSHALL COUNTY CLERK

Account Number/Line Item Number	Community Services	Cohort 2024	Increase	Decrease	Total
73300	Line item Description	Current			
73300/105	Supervisor/Director	\$30,800.00			\$30,800.00
73300/116	Teachers	\$85,472.00			\$85,472.00
73300/117	Career Ladder				\$0.00
73300/127	Career Ladder Extended contracts				\$0.00
73300/128	Homebound Teachers				\$0.00
73300/162	Clerical Personnel				\$0.00
73300/163	Educational Assistants				\$0.00
73300/188	Bonus payments				\$0.00
73300/189	Other Salaries & Wages				\$0.00
73300/195	Certified Sub teachers				\$0.00
73300/198	non Certified teachers				\$0.00
73300/201	Social Security	\$7,208.90			\$7,208.90
73300/204	State Retirement	\$8,720.40			\$8,720.40
73300/206	Life insurance				\$0.00
73300/207	Medical Insurance				\$0.00
73300/208	Dental Insurance				\$0.00
73300/210	Unemployment Comp.				\$0.00
73300/212	Employer Medicare	\$1,685.94			\$1,685.94
73300/299	Other Fringe Benefits				\$0.00
73300/311	contracts with other school systems				\$0.00
73300/330	operating lease payments				\$0.00
73300/336	maintenance & repair equipment				\$0.00
73300/356	tuition				\$0.00
73300/399	other contracted services				\$0.00
73300/422	food supplies		\$2,000.00		\$2,000.00
73300/429	instructional materials & supplies	\$7,107.76		\$2,000.00	\$5,107.76
73300/449	textbooks				\$0.00
73300/499	other materials & supplies				\$0.00
73300/535	fee waivers				\$0.00
73300/599	other charges	\$1,500.00			\$1,500.00
73300/722	regular instruction equipment				\$0.00
73300	Subtotal Community Services	\$142,495.00	\$2,000.00	\$2,000.00	\$142,495.00
	Total Appropriations	\$142,495.00	\$2,000.00	\$2,000.00	\$142,495.00

21st CCLC Cohort 2024

Revision #1 Justifications

Increase

73300 422 Food Supplies- adding funds to purchase food supplies for cooking activities.

Decrease

73300 429 Instructional Materials & Supplies- moving money to food supplies line.

Marshall County Board of Education

Monitoring: Review: Annually, in April	Descriptor Term: Student Solicitations/Fundraising Activities	Descriptor Code: 2.601	Issued Date: 08/12/19
		Rescinds: 2.601	Issued: 12/12/16

1 The schools shall avoid exploiting students, whether by advertising or otherwise promoting products or
2 services, soliciting funds or information, or securing participation in non-school related activities and
3 functions. At the same time, schools shall inform and assist students in learning about programs,
4 activities or information which may be of help or service to them. To attempt a fair balance, the following
5 general guidelines will apply:¹

- 6 1. Fundraising activities are permitted in the individual schools and each activity shall be for the
7 purpose of supplementing funds for established school programs and not for supplanting funds
8 which are the responsibility of the public.
- 9 2. No fundraising activities will be conducted without the approval of the director of schools or
10 his/her designee. No teacher or coach shall be contacted by salesmen during school hours,
11 without prearrangement through the principal. Student organizations will not conduct fundraising
12 campaigns without first the approval of the principal, then the director of schools or his/her
13 designee. Fundraising activities must be requested on a form provided by the director of schools
14 at least 60 days prior to the proposed fundraiser.
- 15 3. Any commission payable by companies shall be paid in the form of reduced prices to the students
16 or paid into the activity fund of the school for use by the school. No school employee shall
17 personally benefit from any fundraising activity.
- 18 4. The principal must obtain written approval from the director of schools or designee for all
19 fundraising activities, including online fundraising activities that involve the participation of the
20 general student population in the marketing process of the fundraising effort. All other
21 fundraising activities, including online fundraising activities, must have written approval from
22 the principal and comply with all administrative procedures issued by the director of schools.
23 The authorization request shall contain the following information:²
 - 24 1) The proposed fundraising activity(ies);
 - 25 2) Purpose of the fundraising activity;
 - 26 3) Proposed uses of funds raised;
 - 27 4) Expected student involvement in fundraising activity (school-wide or individual class or
28 club); and
 - 29 5) Margin of profit and how it is to be paid to the school.
- 30 5. The director of schools shall determine whether or not the activity will benefit the school,
31 contribute to the welfare of the student body and supplement, not replace, funds necessary to
32 fulfill the board's required contributions.

- 1 6. Students will not be excused from class to participate in a fundraising activity. No grade in a
2 subject or course will be affected by a student's participation in a fundraising activity.
- 3 7. No quotas will be imposed on students involved and their efforts will be voluntary. Students who
4 do not participate in fundraising activities will not be punished or discriminated against in any
5 way.
- 6 8. Community Service Projects: The Board wishes to encourage the involvement of students in
7 civic and charitable endeavors for the betterment of our community. Therefore, community
8 service projects are permitted if they are student PTO/PTA/Booster club led. The principal must
9 approve all community service projects initiated. Some examples of these might be Angel Tree,
10 can drives, blood drives, environmental community projects, etc.
- 11 9. Dismissal from school for participation in fundraisers is not allowed.
- 12 10. The Marshall County Board of Education does not endorse door-to-door solicitations.

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

15 **LOTTERIES**

16 No fundraising activity shall be conducted which distributes prizes or makes awards to winners from
17 among purchasers of chances by means of tickets or otherwise through a random drawing or other
18 random selection process.³

19 **ONLINE FUNDRAISING**

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

26 Employees shall not engage in online fundraising in their official capacity as district employees nor make
27 any reference to non-school sponsored fundraisers, online or otherwise, that would lead another to
28 believe such activity is an approved school fundraiser.

29 **FUNDRAISING FOR NONEDUCATIONAL PURPOSES⁴**

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

- 32 1. Bereavement support;
- 33 2. Award recognition;
- 34 3. Employee morale;
- 35 4. Banquets; or

- 1 5. Other situations at the principal's discretion.
- 2 These funds shall be derived from vending machine revenue, donations or employee-staffed concession
- 3 stands.
- 4 The Director of Schools shall develop administrative procedures regarding the receipt, disbursement,
- 5 accounting, and auditing of these noneducational funds. The Director of Schools shall ensure that the
- 6 procedures are consistent with board policy and state law and disseminate them to all employees.

Legal References:

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-30, 4-31
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-32
3. Tenn. Op. Att'y Gen. No. 03-049 (Apr. 22, 2003)
4. Public Acts of 2019, Chapter No. 134

Cross References:

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

2025-2026 Consolidated Application Free/Reduced Lunch Percentages

Aug. 2025

School	# Free/Red	ADM	% F/R
MES	271	392	69.13%
LMS	246	376	65.43%
WES	409	580	70.52%
OGES	267	402	66.42%
CES	222	471	47.13%
MCHS	523	834	62.71%
CHS	166	380	43.68%
CHES	201	539	37.29%
FHS	272	800	34.00%
DHIS	170	428	39.72%
District	2747	5202	52.81%

Sept. 2025

School	# Free/Red	ADM	% F/R
MES	276	389	70.95%
LMS	260	379	68.60%
WES	420	582	72.16%
OGES	273	404	67.57%
CES	230	471	48.83%
MCHS	549	832	65.99%
CHS	171	379	45.12%
CHES	204	539	37.85%
FHS	281	795	35.35%
DHIS	175	430	40.70%
District	2839	5200	54.60%

Oct. 2025

School	# Free/Red	ADM	% F/R
MES	282	386	73.06%
LMS	260	377	68.97%
WES	423	582	72.68%
OGES	272	397	68.51%
CES	234	471	49.68%
MCHS	555	826	67.19%
CHS	171	378	45.24%
CHES	203	536	37.87%
FHS	280	790	35.44%
DHIS	178	431	41.30%
District	2858	5174	55.24%

Nov. 2025

School	# Free/Red	ADM	% F/R
MES	0	0	#DIV/0!
LMS	0	0	#DIV/0!
WES	0	0	#DIV/0!
OGES	0	0	#DIV/0!
CES	0	0	#DIV/0!
MCHS	0	0	#DIV/0!
CHS	0	0	#DIV/0!
CHES	0	0	#DIV/0!
FHS	0	0	#DIV/0!
DHIS	0	0	#DIV/0!
District	0	0	#DIV/0!

Dec. 2025

School	# Free/Red	ADM	% F/R
MES	0	0	#DIV/0!
LMS	0	0	#DIV/0!
WES	0	0	#DIV/0!
OGES	0	0	#DIV/0!
CES	0	0	#DIV/0!
MCHS	0	0	#DIV/0!
CHS	0	0	#DIV/0!
CHES	0	0	#DIV/0!
FHS	0	0	#DIV/0!
DHIS	0	0	#DIV/0!
District	0	0	#DIV/0!

Jan. 2026

School	# Free/Red	ADM	% F/R
MES	0	0	#DIV/0!
LMS	0	0	#DIV/0!
WES	0	0	#DIV/0!
OGES	0	0	#DIV/0!
CES	0	0	#DIV/0!
MCHS	0	0	#DIV/0!
CHS	0	0	#DIV/0!
CHES	0	0	#DIV/0!
FHS	0	0	#DIV/0!
DHIS	0	0	#DIV/0!
District	0	0	#DIV/0!

Feb. 2026

School	# Free/Red	ADM	% F/R
MES	0	0	#DIV/0!
LMS	0	0	#DIV/0!
WES	0	0	#DIV/0!
OGES	0	0	#DIV/0!
CES	0	0	#DIV/0!
MCHS	0	0	#DIV/0!
CHS	0	0	#DIV/0!
CHES	0	0	#DIV/0!
FHS	0	0	#DIV/0!
DHIS	0	0	#DIV/0!
District	0	0	#DIV/0!

Mar. 2026

School	# Free/Red	ADM	% F/R
MES	0	0	#DIV/0!
LMS	0	0	#DIV/0!
WES	0	0	#DIV/0!
OGES	0	0	#DIV/0!
CES	0	0	#DIV/0!
MCHS	0	0	#DIV/0!
CHS	0	0	#DIV/0!
CHES	0	0	#DIV/0!
FHS	0	0	#DIV/0!
DHIS	0	0	#DIV/0!
District	0	0	#DIV/0!

Apr. 2026

School	# Free/Red	ADM	% F/R
MES	0	0	#DIV/0!
LMS	0	0	#DIV/0!
WES	0	0	#DIV/0!
OGES	0	0	#DIV/0!
CES	0	0	#DIV/0!
MCHS	0	0	#DIV/0!
CHS	0	0	#DIV/0!
CHES	0	0	#DIV/0!
FHS	0	0	#DIV/0!
DHIS	0	0	#DIV/0!
District	0	0	#DIV/0!

May 2026

School	# Free/Red	ADM	% F/R
MES	0	0	#DIV/0!
LMS	0	0	#DIV/0!
WES	0	0	#DIV/0!
OGES	0	0	#DIV/0!
CES	0	0	#DIV/0!
MCHS	0	0	#DIV/0!
CHS	0	0	#DIV/0!
CHES	0	0	#DIV/0!
FHS	0	0	#DIV/0!
DHIS	0	0	#DIV/0!
District	0	0	#DIV/0!

Fnd	T	Acct	Obj	Prj	Loc	Prg	Account Level	2025-26	2025-26	2025-26	Unexpended	September
							Description	Original Budget	Revised Budget	FYTD Activity	Balance	Monthly Activity
141	R	40110	000	000	00000	000	CURRENT PROPERTY TAX	9,225,853.00	9,225,853.00	143,236.12	9,082,616.88	163,218.85
141	R	40120	000	000	00000	000	TRUSTEE'S COLLECTIONS	149,934.00	149,934.00	36,046.34	113,887.66	11,019.91
141	R	40125	000	000	00000	000	TRUSTEE'S COLLECTIONS	5,000.00	5,000.00	35.56	4,964.44	11.98
141	R	40130	000	000	00000	000	CIR CLK/CLK & MASTER	51,676.00	51,676.00	7,266.61	44,409.39	4,777.89
141	R	40140	000	000	00000	000	INTEREST AND PENALTY	30,513.00	30,513.00	3,277.25	27,235.75	1,090.04
141	R	40210	000	000	00000	000	LOCAL OPTION SALES TA	4,900,000.00	4,900,000.00	1,360,962.36	3,539,037.64	479,598.81
141	R	40275	000	000	00000	000	MIXED DRINK TAX	20,000.00	20,000.00	6,322.57	13,677.43	3,748.81
141	R	41110	000	000	00000	000	MARRIAGE LICENSES	2,000.00	2,000.00	541.50	1,458.50	190.00
141	R	43517	000	000	00000	000	TUITION-OTHER	125,000.00	125,000.00		125,000.00	
141	R	43517	000	000	02105	000	CVES-TUITION AFTER SCHOOL			7,185.93	-7,185.93	7,185.93
141	R	43570	000	000	00000	000	RECEIPTS FROM INDIVID	75,000.00	75,000.00	3,253.23	71,746.77	581.34
141	R	43570	000	000	40200	000				8,835.03	-8,835.03	5,529.19
141	R	43583	000	000	00000	000	TBI CRIMINAL BACKGROU	500.00	500.00		500.00	
141	R	43990	000	000	00000	000	OTHER CHARGES FOR SER	40,000.00	40,000.00	100.00	39,900.00	50.00
141	R	43990	000	000	40100	000	OTHER CHARGES FOR SERVICES			3,115.00	-3,115.00	3,115.00
141	R	44130	000	000	00000	000	SALE OF MATERIALS AND	3,000.00	3,000.00	4,301.10	-1,301.10	132.50
141	R	44170	000	000	00000	000	MISCELLANEOUS REFUNDS	80,000.00	80,000.00	16,822.36	63,177.64	668.20
141	R	44170	000	000	30008	000	MISC REFUNDS-STELLER			355.75	-355.75	257.72
141	R	44530	000	000	00000	000	SALE OF EQUIPMENT	3,000.00	3,000.00		3,000.00	
141	R	44560	000	000	00000	000	DAMAGES RECOVERED FRO	1,000.00	1,000.00	400.00	600.00	
141	R	44570	000	000	00000	000	CONTRIBUTIONS & GIFTS			7,500.00	-7,500.00	7,500.00
141	R	46510	000	000	00000	000	TISA	40,619,000.00	40,619,000.00	7,682,718.09	32,936,281.91	4,045,027.28
141	R	46515	000	000	00000	000	EARLY CHILDHOOD EDUCA	193,519.00	193,519.00		193,519.00	
141	R	46550	000	000	00000	000	DRIVER EDUCATION	15,662.00	15,662.00		15,662.00	
141	R	46590	000	000	00000	000	OTHER STATE EDUCATION		894,294.00		894,294.00	
141	R	46590	000	000	30014	000				896,627.00	-896,627.00	2,333.00
141	R	46610	000	000	00000	000	CAREER LADDER PROGRAM	53,512.00	53,512.00		53,512.00	
141	R	46790	000	000	00000	000	OTHER VOCATIONAL	134,060.00	2,940,972.80		2,940,972.80	
141	R	46851	000	000	00000	000	STATE REVENUE SHARING	190,000.00	190,000.00		190,000.00	
141	R	49700	000	000	00000	000	INSURANCE RECOVERY	2,000.00	2,000.00	2,369.00	-369.00	
141	R	-----	---	---	-----	---		55,920,229.00	59,621,435.80	10,191,270.80	49,430,165.00	4,736,036.45
141	R	-----	---	---	-----	---		55,920,229.00	59,621,435.80	10,191,270.80	49,430,165.00	4,736,036.45
Grand Revenue Totals								55,920,229.00	59,621,435.80	10,191,270.80	49,430,165.00	4,736,036.45

Number of Accounts: 30

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
71100	REGULAR INSTRUCTION PROGRAM								
116	TEACHERS	18,946,169.00	18,946,169.00	3,169,903.71	0.00	15,776,265.29	16.73	1,590,455.74	0.00
117	CAREER LADDER PROGRAM	30,800.00	30,800.00	0.00	0.00	30,800.00	0.00	0.00	0.00
128	HOMEBOUND TEACHERS	10,000.00	10,000.00	930.00	0.00	9,070.00	9.30	930.00	0.00
163	EDUCATIONAL ASSISTANTS	735,976.00	735,976.00	127,028.52	0.00	608,947.48	17.26	65,666.23	0.00
186	LONGEVITY PAY	200,425.00	200,425.00	0.00	0.00	200,425.00	0.00	0.00	0.00
188	BONUS PAYMENTS	0.00	714,000.00	716,000.00	0.00	-2,000.00	100.28	4,000.00	0.00
189	OTHER SALARIES & WAGES	772,348.00	772,348.00	94,046.27	0.00	678,301.73	12.18	48,130.09	0.00
195	CERTIFIED SUBSTITUTE TEACHERS	30,000.00	30,000.00	3,950.00	0.00	26,050.00	13.17	3,950.00	0.00
198	NON-CERTIFIED SUBSTITUTE TEACH	280,000.00	280,000.00	31,368.98	0.00	248,631.02	11.20	28,697.50	0.00
201	SOCIAL SECURITY	1,302,355.00	1,346,623.00	237,093.58	0.00	1,109,529.42	17.61	97,965.74	0.00
204	PENSIONS	1,210,516.00	1,262,566.60	277,121.22	0.00	985,445.38	21.95	114,808.59	0.00
207	MEDICAL INSURANCE	4,248,364.00	4,248,364.00	685,971.86	0.00	3,562,392.14	16.15	342,514.62	0.00
208	DENTAL INSURANCE	14,728.00	14,728.00	2,399.64	0.00	12,328.36	16.29	1,197.72	0.00
210	UNEMPLOYMENT COMPENSATION	9,846.00	9,846.00	496.98	0.00	9,349.02	5.05	213.28	0.00
212	EMPLOYER MEDICARE	304,583.00	314,936.00	56,974.95	0.00	257,961.05	18.09	23,704.24	0.00
217	RETIREMENT-HYBRID STABILIZATIO	83,208.00	83,208.00	17,906.51	0.00	65,301.49	21.52	7,304.53	0.00
336	MAINTENANCE AND REPAIR SERVICE	135,675.00	135,675.00	10,569.38	5,764.24	119,341.38	12.04	1,420.76	4,817.98
355	TRAVEL	0.00	0.00	82.27	0.00	-82.27	0.00	82.27	0.00
356	TUITION	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00
399	OTHER CONTRACTED SERVICES	363,110.00	363,110.00	173,736.14	69,749.64	119,624.22	67.06	678.98	0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	301,949.00	301,949.00	237,800.14	17,575.78	46,573.08	84.58	107,602.11	6,708.50
449	TEXTBOOKS	200,000.00	200,000.00	514,596.31	884.10	-315,480.41	257.74	5,961.71	550,886.47
722	REGULAR INSTRUCTION EQUIPMENT	103,000.00	103,000.00	37,747.28	33,283.07	31,969.65	68.96	1,544.40	2,152.80
---	REGULAR INSTRUCTION PROGRAM	29,298,052.00	30,118,723.60	6,395,723.74	127,256.83	23,595,743.03	21.66	2,446,828.51	564,565.75

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward	2025-26
141	GENERAL PURPOSE SCHOOL									
71150	ALTERNATIVE INSTRUCTION PROGRA									
116	TEACHERS	139,544.00	139,544.00	22,757.36	0.00	116,786.64	16.31	11,378.68		0.00
186	LONGEVITY PAY	1,650.00	1,650.00	0.00	0.00	1,650.00	0.00	0.00		0.00
198	NON-CERTIFIED SUBSTITUTE TEACH	1,000.00	1,000.00	135.00	0.00	865.00	13.50	135.00		0.00
201	SOCIAL SECURITY	8,816.00	8,816.00	1,291.75	0.00	7,524.25	14.65	650.06		0.00
204	PENSIONS	8,147.00	8,147.00	1,329.98	0.00	6,817.02	16.32	673.43		0.00
207	MEDICAL INSURANCE	38,935.00	38,935.00	6,279.78	0.00	32,655.22	16.13	3,139.89		0.00
208	DENTAL INSURANCE	109.00	109.00	18.24	0.00	90.76	16.73	9.12		0.00
210	UNEMPLOYMENT COMPENSATION	63.00	63.00	0.00	0.00	63.00	0.00	0.00		0.00
212	EMPLOYER MEDICARE	2,062.00	2,062.00	302.10	0.00	1,759.90	14.65	152.03		0.00
399	OTHER CONTRACTED SERVICES	3,000.00	3,000.00	97.29	0.00	2,902.71	3.24	43.39		0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	800.00	800.00	400.00	0.00	400.00	50.00	400.00		0.00
722	REGULAR INSTRUCTION EQUIPMENT	3,000.00	3,000.00	0.00	360.00	2,640.00	12.00	0.00		0.00
---	ALTERNATIVE INSTRUCTION PROGRA	207,126.00	207,126.00	32,611.50	360.00	174,154.50	15.92	16,581.60		0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
71200	SPECIAL EDUCATION PROGRAM								
116	TEACHERS	1,517,504.00	1,517,504.00	251,801.90	0.00	1,265,702.10	16.59	125,900.95	0.00
117	CAREER LADDER PROGRAM	3,180.00	3,180.00	0.00	0.00	3,180.00	0.00	0.00	0.00
128	HOMEBOUND TEACHERS	6,000.00	6,000.00	180.00	0.00	5,820.00	3.00	180.00	0.00
163	EDUCATIONAL ASSISTANTS	663,638.00	663,638.00	122,464.54	0.00	541,173.46	18.45	60,672.58	0.00
171	SPEECH PATHOLOGIST	340,124.00	340,124.00	42,899.05	0.00	297,224.95	12.61	22,018.61	0.00
186	LONGEVITY PAY	27,025.00	27,025.00	0.00	0.00	27,025.00	0.00	0.00	0.00
188	BONUS PAYMENTS	0.00	48,000.00	46,000.00	0.00	2,000.00	95.83	0.00	0.00
195	CERTIFIED SUBSTITUTE TEACHERS	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00	0.00	0.00
198	NON-CERTIFIED SUBSTITUTE TEACH	24,000.00	24,000.00	3,582.50	0.00	20,417.50	14.93	1,582.50	0.00
201	SOCIAL SECURITY	160,268.00	163,244.00	26,516.05	0.00	136,727.95	16.24	11,782.80	0.00
204	PENSIONS	159,047.00	162,591.80	32,039.50	0.00	130,552.30	19.71	14,381.79	0.00
207	MEDICAL INSURANCE	795,354.00	795,354.00	127,965.92	0.00	667,388.08	16.09	63,982.96	0.00
208	DENTAL INSURANCE	2,780.00	2,780.00	484.08	0.00	2,295.92	17.41	239.76	0.00
210	UNEMPLOYMENT COMPENSATION	1,742.00	1,742.00	68.18	0.00	1,673.82	3.91	31.73	0.00
212	EMPLOYER MEDICARE	37,482.00	38,178.00	6,221.02	0.00	31,956.98	16.29	2,775.35	0.00
217	RETIREMENT-HYBRID STABILIZATIO	6,732.00	6,732.00	1,417.34	0.00	5,314.66	21.05	607.67	0.00
310	CONTRACTS WITH OTHER PUBLIC AG	0.00	0.00	19,583.10	0.00	-19,583.10	0.00	12,251.85	0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	7,000.00	7,000.00	6,600.00	0.00	400.00	94.29	6,600.00	0.00
790	OTHER EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
---	SPECIAL EDUCATION PROGRAM	3,756,376.00	3,811,592.80	687,823.18	0.00	3,123,769.62	18.05	323,008.55	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
71300	CAREER AND TECHNICAL EDUCATION								
116	TEACHERS	1,291,424.00	1,291,424.00	184,122.18	0.00	1,107,301.82	14.26	92,371.05	0.00
117	CAREER LADDER PROGRAM	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
186	LONGEVITY PAY	9,450.00	9,450.00	0.00	0.00	9,450.00	0.00	0.00	0.00
188	BONUS PAYMENTS	0.00	16,000.00	16,000.00	0.00	0.00	100.00	0.00	0.00
189	OTHER SALARIES & WAGES	76,759.00	76,759.00	19,276.98	0.00	57,482.02	25.11	6,425.66	0.00
195	CERTIFIED SUBSTITUTE TEACHERS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
198	NON-CERTIFIED SUBSTITUTE TEACH	8,000.00	8,000.00	630.00	0.00	7,370.00	7.88	630.00	0.00
201	SOCIAL SECURITY	86,033.00	87,025.00	12,796.43	0.00	74,228.57	14.70	5,727.99	0.00
204	PENSIONS	80,875.00	82,056.60	15,800.61	0.00	66,255.99	19.26	7,086.75	0.00
207	MEDICAL INSURANCE	303,936.00	303,936.00	44,091.83	0.00	259,844.17	14.51	21,080.91	0.00
208	DENTAL INSURANCE	996.00	996.00	168.36	0.00	827.64	16.90	77.16	0.00
210	UNEMPLOYMENT COMPENSATION	531.00	531.00	22.70	0.00	508.30	4.27	9.68	0.00
212	EMPLOYER MEDICARE	20,121.00	20,353.00	3,001.76	0.00	17,351.24	14.75	1,348.63	0.00
217	RETIREMENT-HYBRID STABILIZATIO	6,487.00	6,487.00	1,292.82	0.00	5,194.18	19.93	595.92	0.00
336	MAINTENANCE AND REPAIR SERVICE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	34,800.00	66,466.00	23,131.92	2,837.90	40,496.18	39.07	17,449.76	0.00
449	TEXTBOOKS	2,000.00	2,000.00	7,912.99	3,435.78	-9,348.77	567.44	0.00	0.00
599	OTHER CHARGES	500.00	500.00	0.00	10.00	490.00	2.00	0.00	0.00
730	VOCATIONAL INSTRUCTION EQUIPME	30,000.00	854,529.10	4,563.10	812.04	849,153.96	0.63	4,563.10	0.00
---	CAREER AND TECHNICAL EDUCATION	1,956,412.00	2,831,012.70	332,811.68	7,095.72	2,491,105.30	12.01	157,366.61	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72110	ATTENDANCE								
105	SUPERVISOR/DIRECTOR	89,351.00	89,351.00	22,337.70	0.00	67,013.30	25.00	7,445.90	0.00
117	CAREER LADDER PROGRAM	1,600.00	1,600.00	0.00	0.00	1,600.00	0.00	0.00	0.00
130	SOCIAL WORKERS	218,893.00	218,893.00	34,983.04	0.00	183,909.96	15.98	17,368.60	0.00
162	CLERICAL PERSONNEL	67,582.00	67,582.00	16,894.60	0.00	50,687.40	25.00	5,631.88	0.00
186	LONGEVITY PAY	8,550.00	8,550.00	0.00	0.00	8,550.00	0.00	0.00	0.00
201	SOCIAL SECURITY	23,931.00	23,931.00	4,090.35	0.00	19,840.65	17.09	1,645.19	0.00
204	PENSIONS	28,903.00	28,903.00	4,810.94	0.00	24,092.06	16.65	1,970.28	0.00
207	MEDICAL INSURANCE	41,415.00	41,415.00	11,639.65	0.00	29,775.35	28.10	4,731.28	0.00
208	DENTAL INSURANCE	274.00	274.00	50.80	0.00	223.20	18.54	25.40	0.00
210	UNEMPLOYMENT COMPENSATION	189.00	189.00	0.00	0.00	189.00	0.00	0.00	0.00
212	EMPLOYER MEDICARE	5,597.00	5,597.00	1,027.89	0.00	4,569.11	18.37	420.40	0.00
355	TRAVEL	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00
399	OTHER CONTRACTED SERVICES	39,340.00	39,340.00	26,722.86	0.00	12,617.14	67.93	11,747.25	0.00
499	OTHER SUPPLIES AND MATERIALS	3,000.00	3,000.00	1,297.91	0.00	1,702.09	43.26	94.41	254.78
524	STAFF DEVELOPMENT	4,000.00	4,000.00	483.32	0.00	3,516.68	12.08	54.14	0.00
704	ATTENDANCE EQUIPMENT	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00
---	ATTENDANCE	539,125.00	539,125.00	124,339.06	0.00	414,785.94	23.06	51,134.73	254.78

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72120	HEALTH SERVICES								
105	SUPERVISOR/DIRECTOR	88,351.00	88,351.00	22,187.70	0.00	66,163.30	25.11	7,395.90	0.00
131	MEDICAL PERSONNEL	349,830.00	349,830.00	54,318.02	0.00	295,511.98	15.53	27,766.51	0.00
186	LONGEVITY PAY	4,400.00	4,400.00	0.00	0.00	4,400.00	0.00	0.00	0.00
201	SOCIAL SECURITY	27,440.00	27,440.00	4,463.65	0.00	22,976.35	16.27	2,057.38	0.00
204	PENSIONS	33,194.00	33,194.00	5,929.52	0.00	27,264.48	17.86	2,669.29	0.00
207	MEDICAL INSURANCE	70,119.00	70,119.00	13,748.95	0.00	56,370.05	19.61	6,060.66	0.00
208	DENTAL INSURANCE	328.00	328.00	59.28	0.00	268.72	18.07	27.36	0.00
210	UNEMPLOYMENT COMPENSATION	273.00	273.00	3.65	0.00	269.35	1.34	3.65	0.00
212	EMPLOYER MEDICARE	6,417.00	6,417.00	1,043.89	0.00	5,373.11	16.27	481.15	0.00
217	RETIREMENT-HYBRID STABILIZATIO	3,305.00	3,305.00	582.72	0.00	2,722.28	17.63	254.01	0.00
355	TRAVEL	1,000.00	1,000.00	515.80	0.00	484.20	51.58	0.00	0.00
399	OTHER CONTRACTED SERVICES	40,000.00	40,000.00	40,000.00	0.00	0.00	100.00	0.00	0.00
499	OTHER SUPPLIES AND MATERIALS	16,000.00	16,000.00	6,015.06	31,000.55	-21,015.61	231.35	2,611.83	2,952.00
524	STAFF DEVELOPMENT	2,000.00	2,000.00	5,455.00	3,000.00	-6,455.00	422.75	5,405.00	0.00
599	OTHER CHARGES	5,000.00	5,000.00	440.00	0.00	4,560.00	8.80	245.00	0.00
735	HEALTH EQUIPMENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
---	HEALTH SERVICES	649,657.00	649,657.00	154,763.24	34,000.55	460,893.21	29.06	54,977.74	2,952.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72130	OTHER STUDENT SUPPORT								
117	CAREER LADDER PROGRAM	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
123	GUIDANCE PERSONNEL	813,800.00	813,800.00	125,408.74	0.00	688,391.26	15.41	62,704.37	0.00
163	EDUCATIONAL ASSISTANTS	68,509.00	68,509.00	11,961.54	0.00	56,547.46	17.46	5,980.77	0.00
186	LONGEVITY PAY	11,200.00	11,200.00	0.00	0.00	11,200.00	0.00	0.00	0.00
189	OTHER SALARIES & WAGES	2,000.00	2,000.00	315.00	0.00	1,685.00	15.75	315.00	0.00
201	SOCIAL SECURITY	55,584.00	55,584.00	7,912.10	0.00	47,671.90	14.23	3,959.60	0.00
204	PENSIONS	52,849.00	52,849.00	9,023.22	0.00	43,825.78	17.07	4,511.61	0.00
207	MEDICAL INSURANCE	214,146.00	214,146.00	31,284.36	0.00	182,861.64	14.61	15,642.18	0.00
208	DENTAL INSURANCE	612.00	612.00	91.20	0.00	520.80	14.90	45.60	0.00
210	UNEMPLOYMENT COMPENSATION	363.00	363.00	0.95	0.00	362.05	0.26	0.95	0.00
212	EMPLOYER MEDICARE	12,999.00	12,999.00	1,851.07	0.00	11,147.93	14.24	926.69	0.00
217	RETIREMENT-HYBRID STABILIZATIO	2,876.00	2,876.00	404.93	0.00	2,471.07	14.08	202.47	0.00
322	EVALUATION AND TESTING	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00	0.00
399	OTHER CONTRACTED SERVICES	20,000.00	20,000.00	27,000.00	800.00	-7,800.00	139.00	0.00	0.00
499	OTHER SUPPLIES AND MATERIALS	4,125.00	4,125.00	192.01	583.53	3,349.46	18.80	192.01	0.00
524	STAFF DEVELOPMENT	2,000.00	2,000.00	875.00	0.00	1,125.00	43.75	175.00	0.00
599	OTHER CHARGES	16,000.00	16,000.00	5,010.35	0.00	10,989.65	31.31	1,146.60	0.00
---	OTHER STUDENT SUPPORT	1,293,063.00	1,293,063.00	221,330.47	1,383.53	1,070,349.00	17.22	95,802.85	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72210	REGULAR INSTRUCTION PROGRAM								
105	SUPERVISOR/DIRECTOR	461,786.00	461,786.00	114,196.29	0.00	347,589.71	24.73	38,065.43	0.00
117	CAREER LADDER PROGRAM	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00
129	LIBRARIANS	648,440.00	648,440.00	96,443.26	0.00	551,996.74	14.87	48,221.63	0.00
161	SECRETARY(S)	85,591.00	85,591.00	16,674.42	0.00	68,916.58	19.48	6,318.19	0.00
186	LONGEVITY PAY	17,000.00	17,000.00	0.00	0.00	17,000.00	0.00	0.00	0.00
189	OTHER SALARIES & WAGES	80,270.00	80,270.00	13,737.47	0.00	66,532.53	17.11	1,605.00	0.00
201	SOCIAL SECURITY	80,419.00	80,419.00	13,916.33	0.00	66,502.67	17.30	5,397.71	0.00
204	PENSIONS	77,186.00	77,186.00	15,197.61	0.00	61,988.39	19.69	5,899.85	0.00
207	MEDICAL INSURANCE	267,736.00	267,736.00	46,690.82	0.00	221,045.18	17.44	18,554.65	0.00
208	DENTAL INSURANCE	768.00	768.00	136.80	0.00	631.20	17.81	54.72	0.00
210	UNEMPLOYMENT COMPENSATION	420.00	420.00	1.88	0.00	418.12	0.45	1.88	0.00
212	EMPLOYER MEDICARE	18,808.00	18,808.00	3,271.38	0.00	15,536.62	17.39	1,279.14	0.00
217	RETIREMENT-HYBRID STABILIZATIO	2,962.00	2,962.00	396.68	0.00	2,565.32	13.39	198.34	0.00
355	TRAVEL	5,000.00	5,000.00	539.57	0.00	4,460.43	10.79	479.67	0.00
399	OTHER CONTRACTED SERVICES	10,200.00	10,200.00	0.00	0.00	10,200.00	0.00	0.00	0.00
432	LIBRARY BOOKS/MEDIA	23,650.00	23,650.00	2,599.29	5,041.23	16,009.48	32.31	2,599.29	0.00
499	OTHER SUPPLIES AND MATERIALS	8,750.00	8,750.00	474.80	661.20	7,614.00	12.98	162.80	0.00
524	STAFF DEVELOPMENT	50,000.00	50,000.00	10,934.84	225.00	38,840.16	22.32	329.54	6,820.30
790	OTHER EQUIPMENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
---	REGULAR INSTRUCTION PROGRAM	1,844,986.00	1,844,986.00	335,211.44	5,927.43	1,503,847.13	18.49	129,167.84	6,820.30

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward	2025-26
141	GENERAL PURPOSE SCHOOL									
72220	SPECIAL EDUCATION PROGRAM									
105	SUPERVISOR/DIRECTOR	89,351.00	89,351.00	22,077.78	0.00	67,273.22	24.71	7,474.78	0.00	
124	PHSYCOLOGICAL PERSONNEL	107,793.00	107,793.00	0.00	0.00	107,793.00	0.00	0.00	0.00	
162	CLERICAL PERSONNEL	0.00	0.00	9,650.07	0.00	-9,650.07	0.00	3,216.69	0.00	
186	LONGEVITY PAY	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00	
201	SOCIAL SECURITY	12,316.00	12,316.00	1,832.89	0.00	10,483.11	14.88	611.66	0.00	
204	PENSIONS	11,472.00	11,472.00	1,997.64	0.00	9,474.36	17.41	672.54	0.00	
207	MEDICAL INSURANCE	27,344.00	27,344.00	9,547.49	0.00	17,796.51	34.92	3,255.26	0.00	
208	DENTAL INSURANCE	0.00	0.00	13.68	0.00	-13.68	0.00	4.56	0.00	
210	UNEMPLOYMENT COMPENSATION	63.00	63.00	0.00	0.00	63.00	0.00	0.00	0.00	
212	EMPLOYER MEDICARE	2,880.00	2,880.00	428.66	0.00	2,451.34	14.88	143.05	0.00	
310	CONTRACTS WITH OTHER PUBLIC AG	80,000.00	80,000.00	74,760.68	0.00	5,239.32	93.45	36,106.36	0.00	
355	TRAVEL	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00	
524	STAFF DEVELOPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	
---	SPECIAL EDUCATION PROGRAM	334,219.00	334,219.00	120,308.89	0.00	213,910.11	36.00	51,484.90	0.00	

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward	2025-26
141	GENERAL PURPOSE SCHOOL									
72230	CAREER AND TECHNICAL EDUCATION									
105	SUPERVISOR/DIRECTOR	104,058.00	109,058.00	22,766.91	0.00	86,291.09	20.88	4,545.64	0.00	
161	SECRETARY(S)	33,970.00	33,970.00	5,661.60	0.00	28,308.40	16.67	2,830.80	0.00	
186	LONGEVITY PAY	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	
201	SOCIAL SECURITY	8,620.00	8,620.00	1,889.54	0.00	6,730.46	21.92	676.27	0.00	
204	PENSIONS	8,614.00	8,614.00	2,001.66	0.00	6,612.34	23.24	737.99	0.00	
207	MEDICAL INSURANCE	40,365.00	40,365.00	8,138.15	0.00	32,226.85	20.16	3,255.26	0.00	
208	DENTAL INSURANCE	109.00	109.00	22.80	0.00	86.20	20.92	9.12	0.00	
210	UNEMPLOYMENT COMPENSATION	42.00	42.00	0.00	0.00	42.00	0.00	0.00	0.00	
212	EMPLOYER MEDICARE	2,016.00	2,016.00	441.92	0.00	1,574.08	21.92	158.16	0.00	
307	COMMUNICATION	3,200.00	3,200.00	115.38	0.00	3,084.62	3.61	12.38	0.00	
355	TRAVEL	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00	
399	OTHER CONTRACTED SERVICES	4,000.00	4,000.00	720.91	0.00	3,279.09	18.02	241.93	0.00	
599	OTHER CHARGES	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00	
---	CAREER AND TECHNICAL EDUCATION	206,994.00	211,994.00	41,758.87	0.00	170,235.13	19.70	12,467.55	0.00	

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72250	TECHNOLOGY								
105	SUPERVISOR/DIRECTOR	96,383.00	96,383.00	24,095.67	0.00	72,287.33	25.00	8,031.89	0.00
121	DATA PROCESSING PERSONNEL	243,448.00	243,448.00	60,738.53	0.00	182,709.47	24.95	20,287.37	0.00
186	LONGEVITY PAY	2,150.00	2,150.00	0.00	0.00	2,150.00	0.00	0.00	0.00
201	SOCIAL SECURITY	21,203.00	21,203.00	4,971.66	0.00	16,231.34	23.45	1,659.26	0.00
204	PENSIONS	25,649.00	25,649.00	6,480.63	0.00	19,168.37	25.27	2,163.30	0.00
207	MEDICAL INSURANCE	60,970.00	60,970.00	17,098.83	0.00	43,871.17	28.04	5,699.61	0.00
208	DENTAL INSURANCE	274.00	274.00	68.40	0.00	205.60	24.96	22.80	0.00
210	UNEMPLOYMENT COMPENSATION	147.00	147.00	0.00	0.00	147.00	0.00	0.00	0.00
212	EMPLOYER MEDICARE	4,959.00	4,959.00	1,162.69	0.00	3,796.31	23.45	388.04	0.00
217	RETIREMENT-HYBRID STABILIZATIO	1,004.00	1,004.00	243.36	0.00	760.64	24.24	81.12	0.00
307	COMMUNICATION	20.00	20.00	0.00	0.00	20.00	0.00	0.00	0.00
336	MAINTENANCE AND REPAIR SERVICE	110,000.00	110,000.00	70,179.14	31,041.09	8,779.77	92.02	0.00	1,290.00
350	INTERNET CONNECTIVITY	125,000.00	125,000.00	110,731.80	0.00	14,268.20	88.59	0.00	0.00
399	OTHER CONTRACTED SERVICES	11,500.00	11,500.00	0.00	0.00	11,500.00	0.00	0.00	0.00
471	SOFTWARE	30,000.00	30,000.00	5,956.56	0.00	24,043.44	19.86	0.00	6,484.43
524	STAFF DEVELOPMENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
---	TECHNOLOGY	734,707.00	734,707.00	301,727.27	31,041.09	401,938.64	45.29	38,333.39	7,774.43

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72310	BOARD OF EDUCATION								
191	BOARD AND COMMITTEE MEMBERS FE	40,794.00	40,794.00	9,601.44	0.00	31,192.56	23.54	3,200.48	0.00
201	SOCIAL SECURITY	2,529.00	2,529.00	496.68	0.00	2,032.32	19.64	165.56	0.00
207	MEDICAL INSURANCE	7,770.00	7,770.00	1,879.95	0.00	5,890.05	24.19	626.65	0.00
208	DENTAL INSURANCE	55.00	55.00	13.68	0.00	41.32	24.87	4.56	0.00
210	UNEMPLOYMENT COMPENSATION	21.00	21.00	0.00	0.00	21.00	0.00	0.00	0.00
212	EMPLOYER MEDICARE	589.00	589.00	132.15	0.00	456.85	22.44	44.05	0.00
320	DUES AND MEMBERSHIPS	7,175.00	7,175.00	7,529.00	0.00	-354.00	104.93	0.00	0.00
331	LEGAL SERVICES	15,000.00	15,000.00	686.40	0.00	14,313.60	4.58	220.00	0.00
355	TRAVEL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
399	OTHER CONTRACTED SERVICES	16,250.00	16,250.00	5,100.00	0.00	11,150.00	31.38	4,050.00	0.00
499	OTHER SUPPLIES AND MATERIALS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
506	LIABILITY INSURANCE	158,993.00	158,993.00	152,934.00	0.00	6,059.00	96.19	0.00	0.00
510	TRUSTEE'S COMMISSION	340,000.00	340,000.00	27,717.44	0.00	312,282.56	8.15	13,417.98	0.00
513	WORKMAN'S COMPENSATION INSURAN	208,325.00	208,325.00	192,092.00	0.00	16,233.00	92.21	0.00	0.00
524	STAFF DEVELOPMENT	7,000.00	7,000.00	0.00	3,850.00	3,150.00	55.00	0.00	2,325.00
533	CRIMINAL INVESTIGATION OF APPL	8,000.00	8,000.00	4,396.80	9,202.60	-5,599.40	169.99	1,793.85	5,599.40
599	OTHER CHARGES	8,000.00	8,000.00	1,377.56	39.02	6,583.42	17.71	431.92	843.86
---	BOARD OF EDUCATION	822,501.00	822,501.00	403,957.10	13,091.62	405,452.28	50.70	23,955.05	8,768.26

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72320	DIRECTOR OF SCHOOLS								
101	COUNTY OFFICIAL/ADMINISTRATIVE	160,000.00	160,000.00	13,366.66	0.00	146,633.34	8.35	13,366.66	0.00
161	SECRETARY(S)	54,640.00	54,640.00	13,660.02	0.00	40,979.98	25.00	4,553.34	0.00
186	LONGEVITY PAY	250.00	250.00	0.00	0.00	250.00	0.00	0.00	0.00
201	SOCIAL SECURITY	13,323.00	13,323.00	1,573.58	0.00	11,749.42	11.81	1,076.14	0.00
204	PENSIONS	13,349.00	13,349.00	1,795.76	0.00	11,553.24	13.45	1,112.76	0.00
207	MEDICAL INSURANCE	40,365.00	40,365.00	6,467.89	0.00	33,897.11	16.02	3,212.63	0.00
208	DENTAL INSURANCE	391.00	391.00	18.24	0.00	372.76	4.66	9.12	0.00
210	UNEMPLOYMENT COMPENSATION	63.00	63.00	0.00	0.00	63.00	0.00	0.00	0.00
212	EMPLOYER MEDICARE	3,105.00	3,105.00	368.02	0.00	2,736.98	11.85	251.68	0.00
307	COMMUNICATION	600.00	600.00	217.90	0.00	382.10	36.32	108.95	0.00
320	DUES AND MEMBERSHIPS	4,040.00	4,040.00	8,038.00	0.00	-3,998.00	198.96	0.00	0.00
355	TRAVEL	1,000.00	1,000.00	146.89	0.00	853.11	14.69	146.89	0.00
435	OFFICE SUPPLIES	500.00	500.00	29.99	0.00	470.01	6.00	29.99	0.00
524	STAFF DEVELOPMENT	4,000.00	4,000.00	1,018.66	0.00	2,981.34	25.47	1,018.66	500.00
599	OTHER CHARGES	1,500.00	1,500.00	742.78	57.22	700.00	53.33	0.00	0.00
701	ADMINISTRATION EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
---	DIRECTOR OF SCHOOLS	298,126.00	298,126.00	47,444.39	57.22	250,624.39	15.93	24,886.82	500.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72410	OFFICE OF THE PRINCIPAL								
104	PRINCIPALS	998,427.00	998,427.00	246,110.14	0.00	752,316.86	24.65	73,661.08	0.00
117	CAREER LADDER PROGRAM	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00	0.00	0.00
139	ASSISTANT PRINCIPALS	1,060,211.00	1,060,211.00	269,719.62	0.00	790,491.38	25.44	89,906.54	0.00
162	CLERICAL PERSONNEL	782,720.00	782,720.00	118,170.90	0.00	664,549.10	15.10	59,085.45	0.00
186	LONGEVITY PAY	36,300.00	36,300.00	0.00	0.00	36,300.00	0.00	0.00	0.00
201	SOCIAL SECURITY	178,787.00	178,787.00	37,023.82	0.00	141,763.18	20.71	12,887.09	0.00
204	PENSIONS	180,162.00	180,162.00	38,962.18	0.00	141,199.82	21.63	14,032.75	0.00
207	MEDICAL INSURANCE	595,671.00	595,671.00	122,388.71	0.00	473,282.29	20.55	47,599.67	0.00
208	DENTAL INSURANCE	1,872.00	1,872.00	392.16	0.00	1,479.84	20.95	155.04	0.00
210	UNEMPLOYMENT COMPENSATION	1,029.00	1,029.00	11.14	0.00	1,017.86	1.08	4.96	0.00
212	EMPLOYER MEDICARE	41,813.00	41,813.00	8,658.78	0.00	33,154.22	20.71	3,013.92	0.00
217	RETIREMENT-HYBRID STABILIZATIO	906.00	906.00	223.08	0.00	682.92	24.62	74.36	0.00
320	DUES AND MEMBERSHIPS	2,300.00	2,300.00	0.00	0.00	2,300.00	0.00	0.00	0.00
355	TRAVEL	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
399	OTHER CONTRACTED SERVICES	17,100.00	17,100.00	11,750.00	0.00	5,350.00	68.71	3,000.00	0.00
435	OFFICE SUPPLIES	6,875.00	6,875.00	282.34	257.93	6,334.73	7.86	255.98	0.00
599	OTHER CHARGES	150,000.00	150,000.00	28,749.72	1,289.50	119,960.78	20.03	7,782.83	0.00
701	ADMINISTRATION EQUIPMENT	13,969.00	13,969.00	2,043.67	0.00	11,925.33	14.63	2,043.67	0.00
---	OFFICE OF THE PRINCIPAL	4,075,142.00	4,075,142.00	884,486.26	1,547.43	3,189,108.31	21.74	313,503.34	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward	2025-26
141	GENERAL PURPOSE SCHOOL									
72510	FISCAL SERVICES									
105	SUPERVISOR/DIRECTOR	96,383.00	96,383.00	24,095.67	0.00	72,287.33	25.00	8,031.89	0.00	
119	ACCOUNTANTS/BOOKKEEPERS	234,260.00	234,260.00	51,959.99	0.00	182,300.01	22.18	18,619.76	0.00	
186	LONGEVITY PAY	1,450.00	1,450.00	0.00	0.00	1,450.00	0.00	0.00	0.00	
201	SOCIAL SECURITY	20,590.00	20,590.00	4,459.13	0.00	16,130.87	21.66	1,550.47	0.00	
204	PENSIONS	24,907.00	24,907.00	5,704.19	0.00	19,202.81	22.90	1,998.88	0.00	
207	MEDICAL INSURANCE	66,805.00	66,805.00	14,507.57	0.00	52,297.43	21.72	5,378.40	0.00	
208	DENTAL INSURANCE	164.00	164.00	36.48	0.00	127.52	22.24	13.68	0.00	
210	UNEMPLOYMENT COMPENSATION	147.00	147.00	21.00	0.00	126.00	14.29	9.30	0.00	
212	EMPLOYER MEDICARE	4,815.00	4,815.00	1,042.84	0.00	3,772.16	21.66	362.60	0.00	
317	DATA PROCESSING SERVICES	61,317.00	61,317.00	53,519.25	0.00	7,797.75	87.28	0.00	0.00	
355	TRAVEL	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00	
399	OTHER CONTRACTED SERVICES	1,000.00	1,000.00	2,182.67	0.00	-1,182.67	218.27	591.81	0.00	
411	DATA PROCESSING SUPPLIES	4,400.00	4,400.00	5.24	0.00	4,394.76	0.12	0.00	0.00	
435	OFFICE SUPPLIES	5,000.00	5,000.00	10,183.23	671.22	-5,854.45	217.09	-93.60	0.00	
524	STAFF DEVELOPMENT	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00	
701	ADMINISTRATION EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00	
---	FISCAL SERVICES	530,738.00	530,738.00	167,717.26	671.22	362,349.52	31.73	36,463.19	0.00	

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72520	HUMAN SERVICES/PERSONNEL								
105	SUPERVISOR/DIRECTOR	96,383.00	96,383.00	24,095.67	0.00	72,287.33	25.00	8,031.89	0.00
162	CLERICAL PERSONNEL	61,460.00	61,460.00	15,365.01	0.00	46,094.99	25.00	5,121.67	0.00
186	LONGEVITY PAY	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	0.00	0.00
201	SOCIAL SECURITY	9,879.00	9,879.00	2,298.90	0.00	7,580.10	23.27	764.06	0.00
204	PENSIONS	11,951.00	11,951.00	2,959.56	0.00	8,991.44	24.76	986.52	0.00
207	MEDICAL INSURANCE	34,952.00	34,952.00	8,456.04	0.00	26,495.96	24.19	2,818.68	0.00
208	DENTAL INSURANCE	109.00	109.00	27.36	0.00	81.64	25.10	9.12	0.00
210	UNEMPLOYMENT COMPENSATION	63.00	63.00	0.00	0.00	63.00	0.00	0.00	0.00
212	EMPLOYER MEDICARE	2,310.00	2,310.00	537.65	0.00	1,772.35	23.27	178.69	0.00
355	TRAVEL	750.00	750.00	114.57	0.00	635.43	15.28	114.57	0.00
435	OFFICE SUPPLIES	2,000.00	2,000.00	367.40	248.71	1,383.89	30.81	38.97	500.00
499	OTHER SUPPLIES AND MATERIALS	2,000.00	2,000.00	254.78	78.48	1,666.74	16.66	0.00	338.46
524	STAFF DEVELOPMENT	1,500.00	1,500.00	0.00	325.00	1,175.00	21.67	0.00	0.00
599	OTHER CHARGES	9,800.00	9,800.00	2,635.00	2,232.00	4,933.00	49.66	50.00	2,232.00
701	ADMINISTRATION EQUIPMENT	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
---	HUMAN SERVICES/PERSONNEL	236,657.00	236,657.00	57,111.94	2,884.19	176,660.87	25.35	18,114.17	3,070.46

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72610	OPERATION OF PLANT								
105	SUPERVISOR/DIRECTOR	1,296,891.00	1,296,891.00	0.00	0.00	1,296,891.00	0.00	0.00	0.00
166	CUSTODIAL PERSONNEL	0.00	0.00	305,352.55	0.00	-305,352.55	0.00	107,289.78	0.00
186	LONGEVITY PAY	22,050.00	22,050.00	0.00	0.00	22,050.00	0.00	0.00	0.00
201	SOCIAL SECURITY	81,774.00	81,774.00	16,894.64	0.00	64,879.36	20.66	5,927.96	0.00
204	PENSIONS	98,921.00	98,921.00	19,880.52	0.00	79,040.48	20.10	6,878.94	0.00
207	MEDICAL INSURANCE	387,921.00	387,921.00	87,449.63	0.00	300,471.37	22.54	30,428.63	0.00
208	DENTAL INSURANCE	1,044.00	1,044.00	246.24	0.00	797.76	23.59	82.08	0.00
210	UNEMPLOYMENT COMPENSATION	1,260.00	1,260.00	85.34	0.00	1,174.66	6.77	34.45	0.00
212	EMPLOYER MEDICARE	19,125.00	19,125.00	4,090.03	0.00	15,034.97	21.39	1,440.50	0.00
359	DISPOSAL FEES	109,524.00	109,524.00	14,660.46	0.00	94,863.54	13.39	7,160.16	0.00
399	OTHER CONTRACTED SERVICES	11,000.00	11,000.00	0.00	0.00	11,000.00	0.00	0.00	0.00
410	CUSTODIAL SUPPLIES	170,000.00	170,000.00	37,719.83	42,875.82	89,404.35	47.41	26,537.73	9,349.14
415	ELECTRICITY	1,245,000.00	1,245,000.00	318,289.73	0.00	926,710.27	25.57	124,092.18	0.00
434	NATURAL GAS	115,000.00	115,000.00	4,470.90	0.00	110,529.10	3.89	1,869.54	0.00
454	WATER AND SEWER	190,500.00	190,500.00	46,659.95	0.00	143,840.05	24.49	27,371.00	0.00
499	OTHER SUPPLIES AND MATERIALS	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
501	BOILER INSURANCE	10,719.00	10,719.00	9,693.00	0.00	1,026.00	90.43	0.00	0.00
502	BUILDING AND CONTENTS INSURANC	420,794.00	420,794.00	407,701.00	0.00	13,093.00	96.89	0.00	0.00
524	STAFF DEVELOPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00
720	PLANT OPERATION EQUIPMENT	5,000.00	5,000.00	2,194.43	669.90	2,135.67	57.29	0.00	2,194.43
---	OPERATION OF PLANT	4,189,523.00	4,189,523.00	1,275,388.25	43,545.72	2,870,589.03	31.48	339,112.95	11,543.57

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
72620	MAINTENANCE OF PLANT								
105	SUPERVISOR/DIRECTOR	96,383.00	96,383.00	49,895.85	0.00	46,487.15	51.77	15,427.93	0.00
162	CLERICAL PERSONNEL	42,140.00	42,140.00	17,288.35	0.00	24,851.65	41.03	3,511.67	0.00
167	MAINTENANCE PERSONNEL	659,672.00	659,672.00	156,988.95	0.00	502,683.05	23.80	53,775.89	0.00
186	LONGEVITY PAY	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00	0.00	0.00
189	OTHER SALARIES & WAGES	41,500.00	41,500.00	0.00	0.00	41,500.00	0.00	0.00	0.00
201	SOCIAL SECURITY	52,557.00	52,557.00	13,258.13	0.00	39,298.87	25.23	4,281.66	0.00
204	PENSIONS	63,577.00	63,577.00	15,779.06	0.00	47,797.94	24.82	5,122.83	0.00
207	MEDICAL INSURANCE	150,958.00	150,958.00	39,620.05	0.00	111,337.95	26.25	13,018.55	0.00
208	DENTAL INSURANCE	492.00	492.00	123.12	0.00	368.88	25.02	41.04	0.00
210	UNEMPLOYMENT COMPENSATION	336.00	336.00	42.00	0.00	294.00	12.50	0.00	0.00
212	EMPLOYER MEDICARE	12,292.00	12,292.00	3,100.65	0.00	9,191.35	25.22	1,001.34	0.00
217	RETIREMENT-HYBRID STABILIZATIO	100.00	100.00	0.00	0.00	100.00	0.00	0.00	0.00
307	COMMUNICATION	3,500.00	3,500.00	1,170.63	0.00	2,329.37	33.45	372.38	0.00
320	DUES AND MEMBERSHIPS	300.00	300.00	475.00	0.00	-175.00	158.33	0.00	0.00
335	MAINTENANCE AND REPAIR SERVICE	310,000.00	310,000.00	143,339.05	195,131.51	-28,470.56	109.18	32,311.48	42,051.90
336	MAINTENANCE AND REPAIR SERVICE	240,000.00	240,000.00	6,817.34	14,915.97	218,266.69	9.06	312.08	1,940.30
355	TRAVEL	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00
399	OTHER CONTRACTED SERVICES	260,243.00	260,243.00	129,021.65	79,563.18	51,658.17	80.15	28,671.15	99,616.05
499	OTHER SUPPLIES AND MATERIALS	1,000.00	1,000.00	948.62	3,018.23	-2,966.85	396.69	135.81	1,308.16
524	STAFF DEVELOPMENT	1,000.00	1,000.00	148.05	0.00	851.95	14.81	148.05	0.00
599	OTHER CHARGES	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00
717	MAINTENANCE EQUIPMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00
---	MAINTENANCE OF PLANT	1,953,550.00	1,953,550.00	578,016.50	292,628.89	1,082,904.61	44.57	158,131.86	144,916.41

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward	2025-26
141	GENERAL PURPOSE SCHOOL									
72710	TRANSPORTATION									
105	SUPERVISOR/DIRECTOR	96,383.00	96,383.00	24,095.67	0.00	72,287.33	25.00	8,031.89	0.00	
142	MECHANIC(S)	159,538.00	159,538.00	35,317.34	0.00	124,220.66	22.14	15,183.30	0.00	
146	BUS DRIVERS	1,031,252.00	1,031,252.00	174,808.66	0.00	856,443.34	16.95	90,519.89	0.00	
162	CLERICAL PERSONNEL	42,140.00	42,140.00	3,376.67	0.00	38,763.33	8.01	3,376.67	0.00	
186	LONGEVITY PAY	25,375.00	25,375.00	0.00	0.00	25,375.00	0.00	0.00	0.00	
189	OTHER SALARIES & WAGES	101,356.00	101,356.00	16,127.11	0.00	85,228.89	15.91	9,227.93	0.00	
201	SOCIAL SECURITY	90,275.00	90,275.00	13,815.85	0.00	76,459.15	15.30	6,796.21	0.00	
204	PENSIONS	108,105.00	108,105.00	17,916.13	0.00	90,188.87	16.57	8,715.06	0.00	
207	MEDICAL INSURANCE	545,724.00	545,724.00	96,200.08	0.00	449,523.92	17.63	47,561.37	0.00	
208	DENTAL INSURANCE	1,860.00	1,860.00	312.56	0.00	1,547.44	16.80	156.28	0.00	
210	UNEMPLOYMENT COMPENSATION	1,386.00	1,386.00	40.97	0.00	1,345.03	2.96	23.03	0.00	
212	EMPLOYER MEDICARE	21,113.00	21,113.00	3,335.39	0.00	17,777.61	15.80	1,645.69	0.00	
307	COMMUNICATION	2,000.00	2,000.00	394.88	0.00	1,605.12	19.74	116.48	0.00	
340	MEDICAL AND DENTAL SERVICES	8,000.00	8,000.00	2,520.00	800.00	4,680.00	41.50	720.00	0.00	
355	TRAVEL	500.00	500.00	0.00	0.00	500.00	0.00	0.00	0.00	
399	OTHER CONTRACTED SERVICES	31,000.00	31,000.00	30,145.43	7,539.00	-6,684.43	121.56	356.35	0.00	
412	DIESEL FUEL	250,000.00	250,000.00	29,497.98	96,205.12	124,296.90	50.28	5,968.88	78,791.74	
425	GASOLINE	65,000.00	65,000.00	21,503.92	8,472.62	35,023.46	46.12	6,197.73	15,000.00	
450	TIRES AND TUBES	30,000.00	30,000.00	15,265.96	2,166.52	12,567.52	58.11	952.00	15,072.64	
453	VEHICLE PARTS	70,000.00	70,000.00	14,208.46	24,114.93	31,676.61	54.75	3,427.93	15,258.35	
511	VEHICLE AND EQUIPMENT INSURANC	96,850.00	96,850.00	93,836.00	0.00	3,014.00	96.89	0.00	0.00	
524	STAFF DEVELOPMENT	1,000.00	1,000.00	875.00	0.00	125.00	87.50	125.00	1,175.00	
599	OTHER CHARGES	27,200.00	27,200.00	10,376.28	5,634.75	11,188.97	58.86	3,716.62	22,747.23	
729	TRANSPORTATION EQUIPMENT	5,000.00	5,000.00	0.00	800.00	4,200.00	16.00	0.00	0.00	
---	TRANSPORTATION	2,811,057.00	2,811,057.00	603,970.34	145,732.94	2,061,353.72	26.67	212,818.31	148,044.96	

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL									
72810	CENTRAL AND OTHER									
162	CLERICAL PERSONNEL	43,820.00	43,820.00	10,955.01	0.00	32,864.99	25.00	3,651.67		0.00
186	LONGEVITY PAY	600.00	600.00	0.00	0.00	600.00	0.00	0.00		0.00
201	SOCIAL SECURITY	2,754.00	2,754.00	630.55	0.00	2,123.45	22.90	209.15		0.00
204	PENSIONS	3,332.00	3,332.00	821.64	0.00	2,510.36	24.66	273.88		0.00
206	LIFE INSURANCE	19,000.00	19,000.00	1,483.80	0.00	17,516.20	7.81	1,483.80		0.00
207	MEDICAL INSURANCE	146,650.00	146,650.00	24,468.07	0.00	122,181.93	16.68	10,591.23		0.00
210	UNEMPLOYMENT COMPENSATION	21.00	21.00	0.00	0.00	21.00	0.00	0.00		0.00
212	EMPLOYER MEDICARE	644.00	644.00	147.47	0.00	496.53	22.90	48.91		0.00
299	OTHER FRINGE BENEFITS	70,000.00	70,000.00	12,530.66	0.00	57,469.34	17.90	6,265.33		0.00
307	COMMUNICATION	13,000.00	13,000.00	631.50	0.00	12,368.50	4.86	266.22		0.00
348	POSTAL CHARGES	10,000.00	10,000.00	3,976.19	0.00	6,023.81	39.76	0.00		0.00
435	OFFICE SUPPLIES	5,000.00	5,000.00	1,070.47	0.00	3,929.53	21.41	75.95		0.00
599	OTHER CHARGES	15,000.00	15,000.00	6,249.72	240.00	8,510.28	43.26	3,703.90		0.00
---	CENTRAL AND OTHER	329,821.00	329,821.00	62,965.08	240.00	266,615.92	19.16	26,570.04		0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL									
73100	FOOD SERVICE									
105	SUPERVISOR/DIRECTOR	0.00	0.00	750.00	0.00	-750.00	0.00	0.00		0.00
201	SOCIAL SECURITY	0.00	0.00	46.50	0.00	-46.50	0.00	0.00		0.00
204	PENSIONS	0.00	0.00	56.25	0.00	-56.25	0.00	0.00		0.00
212	EMPLOYER MEDICARE	0.00	0.00	10.87	0.00	-10.87	0.00	0.00		0.00
---	FOOD SERVICE	0.00	0.00	863.62	0.00	-863.62	0.00	0.00		0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL									
73300	COMMUNITY SERVICES									
105	SUPERVISOR/DIRECTOR	0.00	0.00	833.34	0.00	-833.34	0.00	416.67		0.00
163	EDUCATIONAL ASSISTANTS	0.00	0.00	72.27	0.00	-72.27	0.00	72.27		0.00
201	SOCIAL SECURITY	0.00	0.00	52.52	0.00	-52.52	0.00	28.07		0.00
204	PENSIONS	0.00	0.00	53.50	0.00	-53.50	0.00	29.46		0.00
212	EMPLOYER MEDICARE	0.00	0.00	12.29	0.00	-12.29	0.00	6.57		0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	0.00	0.00	179.93	35.70	-215.63	0.00	179.93		183.92
---	COMMUNITY SERVICES	0.00	0.00	1,203.85	35.70	-1,239.55	0.00	732.97		183.92

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September 2025-26 Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
73400	EARLY CHILDHOOD EDUCATION								
116	TEACHERS	119,324.00	119,324.00	19,887.36	0.00	99,436.64	16.67	9,943.68	0.00
163	EDUCATIONAL ASSISTANTS	37,948.00	37,948.00	6,324.68	0.00	31,623.32	16.67	3,162.34	0.00
186	LONGEVITY PAY	350.00	350.00	0.00	0.00	350.00	0.00	0.00	0.00
189	OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00	-6,167.00	0.00
198	NON-CERTIFIED SUBSTITUTE TEACH	1,500.00	1,500.00	180.00	0.00	1,320.00	12.00	180.00	0.00
201	SOCIAL SECURITY	9,866.00	9,866.00	1,533.62	0.00	8,332.38	15.54	387.26	0.00
204	PENSIONS	9,757.00	9,757.00	1,889.07	0.00	7,867.93	19.36	550.12	0.00
207	MEDICAL INSURANCE	33,017.00	33,017.00	5,325.28	0.00	27,691.72	16.13	2,662.64	0.00
208	DENTAL INSURANCE	164.00	164.00	27.36	0.00	136.64	16.68	13.68	0.00
210	UNEMPLOYMENT COMPENSATION	105.00	105.00	0.27	0.00	104.73	0.26	0.27	0.00
212	EMPLOYER MEDICARE	2,307.00	2,307.00	359.98	0.00	1,947.02	15.60	91.91	0.00
217	RETIREMENT-HYBRID STABILIZATIO	0.00	0.00	83.40	0.00	-83.40	0.00	32.89	0.00
429	INSTRUCTIONAL SUPPLIES AND MAT	2,800.00	2,800.00	797.44	0.00	2,002.56	28.48	0.00	0.00
524	STAFF DEVELOPMENT	1,500.00	1,500.00	4,570.00	0.00	-3,070.00	304.67	170.00	0.00
---	EARLY CHILDHOOD EDUCATION	218,638.00	218,638.00	40,978.46	0.00	177,659.54	18.74	11,027.79	0.00

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
76100	REGULAR CAPITAL OUTLAY								
706		0.00	1,592,641.50	13,621.00	21,464.93	1,557,555.57	2.20	0.00	35,085.93
707	BUILDING IMPROVEMENTS	0.00	273,076.20	0.00	0.00	273,076.20	0.00	0.00	0.00
790	OTHER EQUIPMENT	0.00	80,000.00	0.00	0.00	80,000.00	0.00	0.00	0.00
799	OTHER CAPITAL OUTLAY	250,000.00	3,250,000.00	396,391.49	652,737.50	2,200,871.01	32.28	6,015.00	1,039,976.63
---	REGULAR CAPITAL OUTLAY	250,000.00	5,195,717.70	410,012.49	674,202.43	4,111,502.78	20.87	6,015.00	1,075,062.56

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward
141	GENERAL PURPOSE SCHOOL								
99100									
590	TRANSFERS TO OTHER FUNDS	215,000.00	215,000.00	0.00	0.00	215,000.00	0.00	0.00	0.00
---		215,000.00	215,000.00	0.00	0.00	215,000.00	0.00	0.00	0.00
---	GENERAL PURPOSE SCHOOL	56,751,470.00	63,452,676.80	13,282,524.88	1,381,702.51	48,788,449.41	23.11	4,548,485.76	1,974,457.40

Obj	Obj	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	Encumbered Amount	2025-26 FYTD Unencumbered Bal	2025-26 FYTD %	September Monthly Activity	2025-26 Enc Carry Forward	2025-26 Enc Carry Forward
	Grand Expense Totals	56,751,470.00	63,452,676.80	13,282,524.88	1,381,702.51	48,788,449.41	23.11	4,548,485.76		1,974,457.40

Number of Accounts: 618

***** End of report *****

Marshall County Board of Education

Monitoring: Review: Annually, in November	Descriptor Term: Field Trips and Excursions	Descriptor Code: 4.302	Issued Date: 11/09/20
		Rescinds: 4.302	Issued: 01/11/00

1 Field trips designed to stimulate student interest and inquiry and to provide opportunities for social
2 growth and development are considered appropriate extensions of the classroom.

3 To be educationally beneficial, a field trip requires thoughtful selection, careful advance preparation of
4 the class, and opportunities for students to summarize the experience at the conclusion of the trip. To
5 this end, teachers and principals will be expected to consider the following factors in selecting field trips:

- 6 1. Relationship of the field trip activity to a particular aspect of classroom instruction;
- 7 2. Distance traveled in terms of the age level of the students;
- 8 3. Mode and availability of transportation; and
- 9 4. Cost.

10 The following guidelines shall be followed in planning and conducting field trips and excursions:

- 11 1. Any teacher desiring to take a group of students on an educational field trip must obtain advance
12 approval of the principal;
- 13 2. The trip must have a definite purpose and reflect careful planning. Students should be prepared by
14 general class discussion and/or research;
- 15 3. If bus transportation is required, the principal or his/her designee shall make the necessary
16 arrangements. A fee will be charged to the school for mileage when school system buses are used;
- 17 4. Signed parental permission forms must be obtained for every student making an off-campus trip
18 beyond the immediate vicinity of the school. The principal shall ensure that these forms are kept on
19 file for the remainder of the school year. The form for parental permission must include: purpose,
20 date, time of departure and return, travel plans, destination, number of chaperones, personal expense
21 involved, rules of conduct and penalties for violation, and other facts necessary for parents to be fully
22 informed. This information is to be completed by the school before the form is signed by the parent;
- 23 5. Overnight educational trips and chaperones must be approved by the principal and the director of
24 schools in advance. These groups must be accompanied by at least one regular staff member and
25 others from the school who are appropriate for adequate supervision and shall be responsible for
26 student conduct while away. Whenever possible, a group should be accompanied by at least one
27 female and one male chaperone if the trip is for a mixed group;

- 1 6. Students shall not be penalized for participating in approved school-sponsored trips and activities.
2 Teachers shall permit students to make up class assignments missed because of a trip or activity.
- 3 7. All accidents that occur on a school-sponsored trip must be reported by the teacher to the principal
4 immediately upon returning to school. Serious accidents involving personal injury must be reported
5 immediately to the principal and/or director of schools. An emergency shall be dealt with promptly
6 by the teacher or other members of the school staff by taking appropriate action, including sending
7 the student to the hospital or summoning medical aid or ambulance. In cases where it is necessary to
8 send the student to the hospital, reasonable effort must be made to notify the parents.
- 9 8. Any school-sponsored trip not meeting the “educationally beneficial” criteria as defined in this
10 section must have prior approval of the director of schools or his/her designee;
- 11 9. Any school-sponsored trip which is both out-of-state and overnight must have prior approval by the
12 Board.

13 **INDEPENDENTLY PLANNED TRIPS**

14 Trips privately planned by school district employees, acting outside the scope of their employment, are
15 not authorized by the school district.

16 These trips are not approved by the Board and are not considered a part of the curriculum. Total
17 responsibility for privately planned trips rests with the chaperone(s) as well as with the
18 parent(s)/guardian(s) of the students participating in the trip. The following restrictions shall apply:

- 19 1. Board funds or resources shall not be used;
20 2. School district materials shall not be used;
21 3. The Board shall not assume any liability;
22 4. Employees are not authorized to act on behalf of the school district;
23 5. Recruitment efforts made by an employee shall not occur during the instruction school day; and
24 6. Absences caused by participation in privately planned trips shall be considered unexcused.

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Cross References:

Advertising and Distribution of Materials in the Schools 1.806
Special Use of School Vehicles 3.402
Extracurricular Activities 4.300
Attendance 6.200

Marshall County Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: <h2 style="text-align: center;">Community Use of School Facilities</h2>	Descriptor Code: 3.206	Issued Date: 08/14/23
		Rescinds: 3.206	Issued: 02/14/22

- 1 When not in use for school purposes, school buildings and grounds or portions thereof may be used for
- 2 public, governmental, charitable, civic, recreational, cultural, and such other purposes that promote the
- 3 welfare of the community, as approved by the director of schools.¹

- 4 1. Requests for the use of school facilities shall be made first at the office of the principal.
- 5 a. If approved by the principal, a *Use of School Facility* form will be signed by the principal and
- 6 given to the group requesting use of facilities.
- 7 b. The group must secure liability insurance to cover the use of facilities at the minimum of
- 8 \$1,000,000.
- 9 c. Proof of insurance and the *Use of School Facility* form must be presented at the central office for
- 10 final approval by the director of schools.
- 11 2. Student clubs and activities, parent-teacher associations, and other organizations affiliated with the
- 12 schools shall be permitted reasonable use of school facilities without charge or insurance coverage.
- 13 3. School facilities may not be used for private profit, except for after-school tutoring/lessons provided
- 14 by a certified employee of the Marshall County School System to enhance the educational process.
- 15 Any for-profit group who wishes to use school facilities for one-time performances or other programs
- 16 must have special Board approval;²
- 17 4. Unused facilities may be leased for private day-care centers which provide educational and child
- 18 care services to the community;²
- 19 5. All activities must be under competent adult supervision and approved by the building principal. In
- 20 all cases, an assigned school employee will be present. The group using the facilities will be
- 21 responsible for any damage to the building or equipment and payment of supervision and clean up
- 22 at the rate of time and a half the hourly rate of the personnel used;
- 23 6. Groups receiving permission for building use are restricted to the dates and hours approved and to
- 24 the building area and facilities specified;
- 25 7. Groups receiving permission for building use are responsible for the observance of all fire and safety
- 26 regulations at all times;
- 27 8. The use of alcoholic beverages, drugs, profane language, or gambling in any form is not permitted
- 28 in school buildings. Smoking within the building is not permitted;
- 29 9. The Board will cooperate with recognized agencies, such as the Red Cross, National Guard and Civil
- 30 Defense, and will make suitable facilities available without charge during community emergencies;
- 31 10. When school kitchens are used, a member(s) of the cafeteria staff must be present to supervise the
- 32 use of the equipment. Compensation must be paid to cafeteria member(s) at the rate of time and one-
- 33 half of their hourly rate.
- 34 11. When a third-party vendor uses a facility and a custodian is used, a fee of \$25 per hour plus the fixed
- 35 Medicare, Social Security, and retirement rates must be paid to the Central Office.

- 1 12. When a third-party vendor uses facility and other school personnel are used, a fee of \$30 per hour
2 plus the fixed charges Medicare, Social Security, and retirement rates must be paid to the Central
3 Office.
4 13. Groups are responsible for servicing an AED, should it be used. The AED is to be used at one's own
5 risk.

Legal References

1. TCA 49-50-201; TCA 49-2-203(b)(4); TCA 49-2-405
2. TCA 49-2-203(b)(4)(B)

Cross References

Board-Community Relations 1.500
Tobacco-Free Schools 1.803
Emergency Preparedness Plan 3.202
Tutoring for Pay 5.608
Care of School Property 6.311