

**GMSD Board Business Meeting**  
**February 27, 2024 6:00 PM**  
Board Room, GMSD Office

1. Call to Order
2. Moment of Silence
3. Pledge of Allegiance
4. Approval of Agenda
5. Recognition and Awards
6. REPORTS
  - 6.A. TN Legislative Update
  - 6.B. Chairman's Report
  - 6.C. Financial Report
  - 6.D. Superintendent's Report
7. Citizens to be heard
8. CONSENT AGENDA
  - 8.A. Approval of the Minutes
9. Announcements
10. Adjournment

## February 2024 Legislative Report

On Tuesday, February 13<sup>th</sup>, Board Members Strain, Eoff, Griffith, and Curry, along with Mr. Manuel, met with legislators in Nashville. Meetings were held with the following members of the Senate Education Committee; Chairman Jon Lundberg, Vice-Chair Bill Powers, Senator Ferrell Haile, and the office of 2<sup>nd</sup> Vice-Chair Raumesh Akbari. From the House Education Committee, Chairman Mark White, Vice-Chair William Slater, Representative Kirk Haston, Representative Chris Hurt, and Representative Scott Cepicky. We also met with Representative Kevin Vaughan and Senator Brent Taylor in their offices. The meetings focused on the Special Education Pre-K bill (HB2181/SB2213) and a bill to address 4<sup>th</sup> grade literacy and retention (HB2491/SB2291). The discussions were very productive, with many being completely unaware of the unfunded mandates with our Special Education Pre-K program and the costs the district incurs. I appreciate the conversations with each of the General Assembly members that we met with and am proud of our Board's advocacy efforts.

Some bills of note:

HB2181/SB2213 by Chairman White/Sen. Powers - As introduced, adds pre-kindergarten students with special education needs and peer models to the categories of students who generate education funding through the TISA. – As mentioned previously, this was our #1 topic of conversation when meeting with the members of the General Assembly. This bill was introduced in the House K-12 Subcommittee last week, accompanied by testimony from Dr. Ted Horrell, Lakeland Superintendent. The bill will be heard again on March 5<sup>th</sup>. The fiscal note is expected to be around \$100 million for the state. This program costs our district around \$800,000 per year.

HB1795/HB1865 by Rep. Barrett/Sen. Hensley – this bill would have changed from August 15 to May 15 the date by which a child must be five years of age in order to enroll in kindergarten. This bill failed in the K-12 Subcommittee and will not advance.

HB1605/SB1722 by Rep. Bulso/Sen. Hensley – As introduced, prohibits LEAs and public charter schools from displaying in public schools flags other than the official United States flag and the official Tennessee State Flag, along with a list of other approved flags. This bill passed the House on Monday and is set to be voted on in the Senate on Thursday. It is expected there will be challenges to the Constitutionality of this bill if it's approved and signed into law.

HB2758/SB2809 by Rep. Alexander/Sen. Lundberg – As introduced, requires LEAs and public charter schools to prohibit students from displaying, using, or accessing an electronic device during instructional time unless the electronic device is authorized, or provided to the student, by the LEA or public charter school for instructional purposes; requires local boards of education and public charter school governing bodies to develop and adopt a policy to implement the prohibition. This bill will be heard in the House Education Administration Committee tomorrow afternoon. Based on the votes and the comments in the K-12 Subcommittee last week, the Board, District, and families need to be prepared for the very real possibility that this will become law.

Finally, there are 3 proposals for vouchers that are in the process of being debated in committees starting this week. 2 of the proposals are being heard in the Senate Education Committee tomorrow. The House version is being heard today in the K-12 Subcommittee.

In the Senate, one of the proposals is the Governor's plan. The other is the Senate plan. Both are amendments on the same caption bill (SB2787), so it will be determined which version is adopted and moved forward soon. The Governor's seven-page plan does not require participating students to take annual tests to measure whether his Education Freedom Scholarship Act leads to better academic outcomes. The governor has said that parental choice provides ultimate accountability.

The Senate's 17-page proposal requires recipients in grades three-11 to take some type of norm-referenced tests approved by the state Board of Education, which could include state tests that public school students take under the Tennessee Comprehensive Assessment Program, or TCAP.

Assessments must include a third-grade test in English language arts and an eighth-grade test in math; the grades are considered benchmark years for learning those skills. Eleventh-grade recipients would also have to take the ACT, SAT, or a similar exam to assess their readiness for continuing their education after high school.

The Senate version aligns funding with Tennessee Investment in Student Achievement, or TISA formula. And it would allow students to enroll in any school system, even if they're not zoned for it.

Sen. Education Committee Chairman Lundberg said "we want open enrollment so you can transfer anywhere". The Senate version also includes some income limits that aren't included in the Governor's proposal.

The House version is a 39-page omnibus bill that encompasses much more than vouchers. Proposals by the Governor and the Senate would reserve the first 10,000 slots for families who are at or below 300% of the federal poverty level. But the House version would bump that to 400% of the poverty level, which equates to \$124,800 for a family of four — a departure from Lee's 2019 Education Savings Account law aimed at low-income families who attend low-performing schools in three urban areas. The House version does not have the same testing requirements as outlined in the Senate proposal.

Non-voucher proposals for public schools under the House bill include:

- Reducing testing time and possibly pivoting from the Tennessee Comprehensive Assessment Program to a different "statewide standardized assessment."
- Increasing the state's coverage of the cost of medical insurance for teachers and staff from 45% to 60%.
- Phasing out the [Achievement School District](#), the state's turnaround district for low-performing schools, on July 1, 2026.
- Adding several pathways [beyond those outlined in a 2021 literacy law](#) for fourth graders to get promoted if they don't score proficient on this year's TCAP in English language arts.

- Reducing the number of required evaluations for higher-performing teachers.
- Extending to eight years the validity of practitioner and professional teacher licenses.
- Allowing high school students to take career readiness assessments instead of retaking the ACT exam.
- Increasing the funding weight for small school systems from 5% to 8% under the state's new K-12 funding structure known as the Tennessee Investment in Student Achievement Act.
- Reducing the frequency of student screenings through the state's learning intervention program known as RTI.

Concerns over costs and differing requirements between the House and Senate versions make the path forward unclear. A lot will change between now and when the session is adjourned.

**Germantown Board of Education  
Chairman's Report (February 27, 2024)**

Board Members' District-related activities since our last business meeting included the following:

All Board Members:

- With Superintendent Manuel and Deputy Superintendent Cathey, attended the Board's 2024 annual retreat.

Board Members Curry, Griffith, Eoff, and I:

- Attended the Tennessee School Board Association's Legal and Legislative Institute; and
- With Superintendent Manuel, met with Tennessee Senators and Representatives to discuss legislative agenda items.

Board Members Chatham, Curry, and Griffith:

- Attended Mustang Theatre's production of *Urinetown*.

Board Members Curry, Griffith, and I:

- Attended the February meeting of the Germantown Chamber of Commerce, at which Superintendent Manuel was the featured speaker. GMSD Ambassadors also spoke, and the Houston High Jazz Band provided entertainment.

Board Members Curry, Eoff, and I:

- With Superintendent Manuel, Principal Ross, and GMSD Ambassadors, hosted Tennessee Senator Brent Taylor for a tour of Houston High.

Board Members Curry and Griffith:

- Attended Houston Baseball's Mustang Madness; and
- Attended Houston Middle's 7th/8th grade preview night.

Board Members Griffith and I:

- Attended the Falcon Footlights' production of *Matilda, Jr.*

Board Member Chatham:

- Attended the February Riverdale PTO meeting.

Board Member Curry:

- Attended Houston High School's 11th grade Parent Information Night;
- Attended Houston boys' and girls' basketball games against Collierville and Southwind;
- Met with Mayor Palazzolo;
- Attended Houston JV girls' basketball post-season tournament games; and
- Attended the Houston girls' lacrosse season-opening match against St. Agnes.

Board Member Griffith:

- Attended Houston High and Houston Middle's Cheer Preview Night;
- Presented to Farmington's PTO;
- Chaperoned Mr. Murray's class on their field trip to Graceland;

- Participated in the GMSD PTO President’s Summit; and
- Attended Mustang Basketball Games, cheering on both the boys’ and girls’ teams.

Board Member Eoff:

- Met with several constituents.

And, finally, I:

- Along with GMSD Communications Director Kate Crowder, spoke about the Board’s and District’s legislative advocacy at a meeting of Leadership Germantown.

And now for my report. Earlier this month, the Board held its annual retreat at Big Cypress Lodge. The Board participated in lots of team building, including a very competitive bowling game which saw Deputy Superintendent Cathey crowned “GMSD Kingpin 2024.” The Board also had good discussions regarding Board Member roles and responsibilities, community engagement, and legislative advocacy. In particular, the Board discussed plans to engage with the community regarding the Houston High Masterplan and the District’s upcoming 2030 Strategic Plan. The District will push out more information as we get closer, but, particularly with regard to the Strategic Plan, be on the lookout for surveys, town hall meetings, and committee work. Additionally, if you are on the board of your neighborhood association, HOA, or other community organization and would like a Board member to speak on Board initiatives or legislative advocacy at an upcoming meeting, please let us know.

Lastly, we are in the middle of a legislative session that is extremely important and consequential to the future of public education in the State of Tennessee. Mr. Curry has been and will continue to report on legislative developments in our meetings, and I strongly encourage all members of our community to do what you can to stay up to date (it is hard!) and to reach out to legislators to voice your opinions. You are always welcome to contact one of us, as well.

#### ANNOUNCEMENTS:

- CASE Benchmark testing is this week.
- Houston Middle’s theater is presenting *Into the Woods, Jr.*, February 29th through March 2nd, as well as March 7th through 9th.
- Raider Theatre is presenting *The Spongebob Musical, Youth Edition*, February 29th through March 2nd.
- Mustang Theatre continues its production of *Urinetown* on March 1st and 2nd.
- The week of March 4th is “Read Across America Week.”
- Spring Signing Day is March 5th at Houston High at 3:00 p.m.
- The track and field West Tennessee Jamboree is March 7th through 9th at Houston High.
- Spring Break is the week of March 11. If you are in town, there are several Houston baseball games you can attend.
- Houston Middle School’s 6th Grade Preview Night is March 19th at 5:30 p.m.
- Houston High’s Talent Show is March 22nd at 7:00 p.m.
- And, finally, the Board’s next Work Session is scheduled for March 19th at 5:30 p.m., and the Board’s next Business Meeting is scheduled for March 26th at 6:00 p.m.

Germantown Municipal School District

**BALANCE SHEET**

**All Funds**

As of Month Ending January 31, 2024

	School Operating	Federal Projects	Cafeteria	Capital Projects	Health Insurance	OPEB Trust	General Fixed Asset Account Group	Total
<b>ASSETS</b>								
Cash and Cash Equivalents	1,556,732.35	(291,546.73)	1,089,051.02	1,589,791.84	35,229.41	290,731.55	-	4,269,989.44
Investments - LGIP	10,640,005.72	-	-	-	632,450.67	-	-	11,272,456.39
Investments - Mutual Funds	-	-	-	-	-	4,550,743.38	-	4,550,743.38
Cash Clearing - School Activity	5,000.00	-	-	-	-	-	-	5,000.00
CDARS - First Horizon	10,000,000.00	-	-	-	-	-	-	10,000,000.00
Accrued Interest	211,280.81	-	-	-	-	475.56	-	211,756.37
Accounts Receivable	-	-	-	-	-	-	-	-
Due from Other Govts	-	305,479.72	42,097.05	-	-	-	-	347,576.77
Due from City	-	-	-	-	-	-	-	-
Due from Schools	-	-	-	-	-	-	-	-
Due from Other Funds	16,174.74	-	-	-	-	-	-	16,174.74
Restricted Investments - SRT	1,217,260.00	-	-	-	-	-	-	1,217,260.00
Prepaid Expenses	7,182.00	-	-	-	-	-	-	7,182.00
Fixed Assets:	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	6,377,894.00	6,377,894.00
Land Improvements	-	-	-	-	-	-	1,970,270.25	1,970,270.25
Buildings	-	-	-	-	-	-	112,715,805.57	112,715,805.57
Improvements	-	-	-	-	-	-	8,336,266.31	8,336,266.31
Equipment	-	-	-	-	-	-	20,683,063.92	20,683,063.92
Construction-in-Progress	-	-	-	-	-	-	22,306,468.69	22,306,468.69
Accumulated Depreciation	-	-	-	-	-	-	(32,081,337.51)	(32,081,337.51)
<b>ASSETS TOTAL</b>	<b>23,653,635.62</b>	<b>13,932.99</b>	<b>1,131,148.07</b>	<b>1,589,791.84</b>	<b>667,680.08</b>	<b>4,841,950.49</b>	<b>140,308,431.23</b>	<b>172,206,570.32</b>
<b>LIABILITIES</b>								
Accounts Payable	101,566.92	13,932.99	266,712.24	-	1,010.00	-	-	383,222.15
Accrued Expenses	66,388.37	-	-	-	324,916.00	-	-	391,304.37
Due to the City of Germantown	-	-	-	-	-	-	-	-
Due to Schools	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	111,819.02	-	-	-	-	111,819.02
<b>LIABILITIES TOTAL</b>	<b>167,955.29</b>	<b>13,932.99</b>	<b>378,531.26</b>	<b>-</b>	<b>325,926.00</b>	<b>-</b>	<b>-</b>	<b>886,345.54</b>
<b>FUND BALANCE</b>								
Change in Fund Balance	(801,134.11)	-	(265,327.09)	930,676.02	(1,543,021.41)	104,642.03	4,696,374.59	3,122,210.03
Beginning Fund Balance	24,286,814.44	-	1,017,943.90	659,115.82	1,884,775.49	4,737,308.46	135,612,056.64	168,198,014.75
Ending Fund Balance	23,485,680.33	-	752,616.81	1,589,791.84	341,754.08	4,841,950.49	140,308,431.23	171,320,224.78
<b>LIABILITIES AND FUND BAL TOTAL</b>	<b>23,653,635.62</b>	<b>13,932.99</b>	<b>1,131,148.07</b>	<b>1,589,791.84</b>	<b>667,680.08</b>	<b>4,841,950.49</b>	<b>140,308,431.23</b>	<b>172,206,570.32</b>
<b>VARIANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending January 31, 2024

	BUDGET	MONTH	FYTD	VARIANCE	EXPENDED
<b>REVENUES:</b>					
<b>TISA Revenue</b>	35,551,385.00	3,561,931.78	22,065,920.27	(13,485,464.73)	62.07%
<b>Shelby County:</b>					
Property Taxes	17,254,309.00	5,973,575.95	7,974,323.78	(9,279,985.22)	46.22%
Sales Tax	9,972,177.00	827,541.83	4,184,308.76	(5,787,868.24)	41.96%
Wheel Tax	1,403,882.00	-	244,900.16	(1,158,981.84)	17.44%
<b>City of Germantown:</b>					
Maintenance of Effort	3,082,064.00	-	1,541,032.02	(1,541,031.98)	50.00%
PEG Funding	124,000.00	-	28,252.82	(95,747.18)	22.78%
Mixed Drink Tax	240,000.00	21,031.05	81,530.70	(158,469.30)	33.97%
<b>Other Local Revenue</b>	280,420.00	81,348.80	712,982.81	432,562.81	254.26%
<b>Tuition</b>	106,885.00	6,550.00	79,556.00	(27,329.00)	74.43%
<b>Other State Revenue</b>	2,577,118.00	28,260.45	148,616.25	(2,428,501.75)	5.77%
<b>Transfers - Indirect Costs</b>	35,000.00	-	-	(35,000.00)	0.00%
<b>Reserves</b>	4,676,693.59	-	-	(4,676,693.59)	0.00%
<b>TOTAL REVENUES</b>	<b>75,303,933.59</b>	<b>10,500,239.86</b>	<b>37,061,423.57</b>	<b>(38,242,510.02)</b>	<b>49.22%</b>

<b>EXPENDITURES:</b>					
	BUDGET	MONTH	FYTD	VARIANCE	EXPENDED
<b>Regular Instruction</b>					
Salaries & Wages	23,375,509.00	1,856,236.76	11,515,109.81	(11,860,399.19)	49.26%
Benefits	5,337,096.00	469,699.42	2,783,530.74	(2,553,565.26)	52.15%
Contract w/Priv. Agencies	227,750.00	-	227,733.00	(17.00)	99.99%
Maint & Rep - Equipment	12,000.00	715.00	4,195.54	(7,804.46)	34.96%
Travel	2,500.00	-	229.85	(2,270.15)	9.19%
Other Contract Svcs	1,050,065.00	69,247.48	579,402.11	(470,662.89)	55.18%
Inst. Supplies	758,829.43	2,366.41	143,749.27	(615,080.16)	18.94%
Textbooks	534,771.40	1,386.65	330,050.65	(204,720.75)	61.72%
Software	375,000.00	-	297,413.38	(77,586.62)	79.31%
Other Supplies	206,500.00	-	138,416.10	(68,083.90)	67.03%
Other Charges	29,634.00	-	17,739.99	(11,894.01)	59.86%
Equipment	1,801,028.00	10,854.02	1,555,149.47	(245,878.53)	86.35%
<b>Total Regular Instruction</b>	<b>33,710,682.83</b>	<b>2,410,505.74</b>	<b>17,592,719.91</b>	<b>(16,117,962.92)</b>	<b>52.19%</b>
<b>Alternative Education</b>					
Salaries & Wages	328,171.00	26,970.28	163,972.56	(164,198.44)	49.97%
Benefits	80,183.00	6,989.01	40,414.62	(39,768.38)	50.40%
Inst. Supplies	1,000.00	-	618.01	(381.99)	0.00%
Equipment	1,000.00	-	495.37	(504.63)	49.54%
<b>Total Alternative Education</b>	<b>410,354.00</b>	<b>33,959.29</b>	<b>205,500.56</b>	<b>(204,853.44)</b>	<b>50.08%</b>
<b>Special Education</b>					
Salaries & Wages	4,599,759.00	356,014.85	2,183,503.67	(2,416,255.33)	47.47%
Benefits	1,138,228.00	98,516.79	582,355.43	(555,872.57)	51.16%
Contract w/Priv. Agencies	38,900.00	2,809.58	30,657.67	(8,242.33)	78.81%
Contracts for Sub Teachers	8,000.00	387.00	7,927.68	(72.32)	99.10%
Noncertified Subs	5,000.00	141.10	2,141.10	(2,858.90)	42.82%
Inst. Supplies	32,300.00	-	29,403.36	(2,896.64)	91.03%
Equipment	3,000.00	-	2,638.49	(361.51)	87.95%
<b>Total Special Education</b>	<b>5,825,187.00</b>	<b>457,869.32</b>	<b>2,838,627.40</b>	<b>(2,986,559.60)</b>	<b>48.73%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending January 31, 2024

	BUDGET	MONTH	FYTD	VARIANCE	EXPENDED
<b>Career &amp; Technical Education</b>					
Salaries & Wages	1,049,230.00	89,285.59	535,959.96	(513,270.04)	51.08%
Benefits	282,519.00	22,700.81	133,451.77	(149,067.23)	47.24%
Maintenance & Repairs	1,000.00	-	-	(1,000.00)	0.00%
Inst. Supplies	561,000.00	200,120.00	218,423.05	(342,576.95)	38.93%
Other Supplies	25,000.00	-	-	(25,000.00)	0.00%
Other Charges	591,000.00	-	-	(591,000.00)	0.00%
Equipment	740,000.00	-	8,482.00	(731,518.00)	1.15%
<b>Total Career &amp; Technical Education</b>	<b>3,249,749.00</b>	<b>312,106.40</b>	<b>896,316.78</b>	<b>(2,353,432.22)</b>	<b>27.58%</b>
<b>Attendance &amp; Planning</b>					
Salaries & Wages	646,636.00	53,054.52	361,954.54	(284,681.46)	55.98%
Benefits	157,843.00	10,517.17	68,166.31	(89,676.69)	43.19%
Travel	500.00	-	184.19	(315.81)	36.84%
Other Contract Svcs.	1,000.00	-	750.00	(250.00)	0.00%
Other Supplies	5,000.00	947.95	3,782.41	(1,217.59)	75.65%
Inservice/Staff Dev.	25,000.00	551.03	19,610.52	(5,389.48)	78.44%
Other Charges	15,000.00	1,282.33	8,955.22	(6,044.78)	59.70%
<b>Total Attendance &amp; Planning</b>	<b>850,979.00</b>	<b>66,353.00</b>	<b>463,403.19</b>	<b>(387,575.81)</b>	<b>54.46%</b>
<b>Health Services</b>					
Salaries & Wages	518,766.00	41,148.04	256,680.20	(262,085.80)	49.48%
Benefits	154,410.00	11,549.67	68,646.20	(85,763.80)	44.46%
Other Contract Svcs.	1,000.00	244.00	806.15	(193.85)	80.62%
Other Supplies	12,500.00	(150.00)	(150.00)	(12,650.00)	-1.20%
Inservice/Staff Dev.	7,500.00	1,137.17	3,775.90	(3,724.10)	50.35%
Other Charges	7,500.00	-	2,538.47	(4,961.53)	33.85%
Equipment	8,250.00	850.00	3,988.98	(4,261.02)	48.35%
<b>Total Health Services</b>	<b>709,926.00</b>	<b>54,778.88</b>	<b>336,285.90</b>	<b>(373,640.10)</b>	<b>47.37%</b>
<b>Other Student Support/Guidance</b>					
Salaries & Wages	1,313,935.00	108,978.02	676,684.91	(637,250.09)	51.50%
Benefits	305,420.00	25,746.93	150,873.69	(154,546.31)	49.40%
Travel	30,000.00	-	200.49	(29,799.51)	0.67%
Other Contract Svcs.	190,000.00	918.00	19,556.00	(170,444.00)	10.29%
Other Supplies	7,500.00	-	-	(7,500.00)	0.00%
Inservice/Staff Dev.	54,000.00	-	15,090.18	(38,909.82)	27.94%
Other Charges	26,500.00	-	17,964.53	(8,535.47)	67.79%
Other Equipment	95,408.00	-	5,478.00	(89,930.00)	5.74%
<b>Total Other Student Support</b>	<b>2,022,763.00</b>	<b>135,642.95</b>	<b>885,847.80</b>	<b>(1,136,915.20)</b>	<b>43.79%</b>
<b>Reg. Instruction Support</b>					
Salaries & Wages	2,301,338.00	171,934.27	1,124,647.28	(1,176,690.72)	48.87%
Benefits	497,698.00	43,289.01	264,713.20	(232,984.80)	53.19%
Consultants	68,000.00	-	16,560.00	(51,440.00)	24.35%
Travel	2,000.00	293.46	1,467.49	(532.51)	73.37%
Library Books/Media	43,400.00	-	43,398.00	(2.00)	100.00%
Other Supplies	13,500.00	1,266.19	7,576.46	(5,923.54)	56.12%
Inservice/Staff Dev.	55,000.00	527.60	14,963.70	(40,036.30)	27.21%
Other Charges	5,000.00	302.12	2,298.63	(2,701.37)	45.97%
Other Equipment	10,000.00	-	4,425.69	(5,574.31)	44.26%
<b>Total Reg. Instruction Support</b>	<b>2,995,936.00</b>	<b>217,612.65</b>	<b>1,480,050.45</b>	<b>(1,515,885.55)</b>	<b>49.40%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending January 31, 2024

<b>SPED Support</b>	<b>BUDGET</b>	<b>MONTH</b>	<b>FYTD</b>	<b>VARIANCE</b>	<b>EXPENDED</b>
Salaries & Wages	1,695,782.00	138,093.54	904,466.22	(791,315.78)	53.34%
Benefits	423,170.00	34,899.20	215,910.72	(207,259.28)	51.02%
Contract w/Priv. Agencies	918.75	-	918.75	0.00	100.00%
Evaluation & Testing	4,500.00	-	2,024.00	(2,476.00)	44.98%
Travel	7,500.00	27.97	1,964.33	(5,535.67)	26.19%
Other Supplies	22,351.25	5.00	22,297.88	(53.37)	99.76%
Inservice/Staff Dev.	19,000.00	-	18,648.85	(351.15)	98.15%
Other Charges	2,000.00	390.81	1,578.66	(421.34)	78.93%
<b>Total SPED Support</b>	<b>2,175,222.00</b>	<b>173,416.52</b>	<b>1,167,809.41</b>	<b>(1,007,412.59)</b>	<b>53.69%</b>
<b>Career and Technical Support</b>					
Director/ Supervisor	20,828.00	1,735.34	12,347.50	(8,480.50)	59.28%
Benefits	5,711.00	508.62	3,264.12	(2,446.88)	57.15%
Other Contracted Services	5,000.00	-	-	(5,000.00)	0.00%
Other Supplies	1,953.00	-	-	(1,953.00)	0.00%
Inservice/Staff Dev.	4,000.00	-	200.00	(3,800.00)	5.00%
<b>Total Vocational Support</b>	<b>37,492.00</b>	<b>2,243.96</b>	<b>15,811.62</b>	<b>(21,680.38)</b>	<b>42.17%</b>
<b>Technology</b>					
Salaries & Wages	801,165.00	62,471.06	469,266.65	(331,898.35)	58.57%
Benefits	251,359.00	16,123.06	110,291.74	(141,067.26)	43.88%
Communications	113,288.62	6,065.92	46,308.35	(66,980.27)	40.88%
Consultants	13,500.00	3,000.00	4,500.00	(9,000.00)	33.33%
Maintenance & Repairs	71,645.48	7,360.00	37,633.24	(34,012.24)	52.53%
Internet Connectivity	318,791.47	15,651.20	126,256.24	(192,535.23)	39.60%
Travel	1,000.00	119.78	868.86	(131.14)	86.89%
Office Supplies	500.00	-	482.35	(17.65)	96.47%
Cabling	10,000.00	2,550.00	9,561.12	(438.88)	95.61%
Software	638,114.41	23,940.00	454,463.74	(183,650.67)	71.22%
Other Supplies	39,529.16	1,516.02	18,430.75	(21,098.41)	46.63%
Inservice/Staff Dev.	8,000.00	706.00	853.10	(7,146.90)	10.66%
Other Charges	45,753.72	-	28,369.07	(17,384.65)	62.00%
Adm Equipment	74,913.06	-	31,489.48	(43,423.58)	42.03%
Other Equipment	15,000.00	8,502.42	12,387.01	(2,612.99)	82.58%
<b>Total Technology</b>	<b>2,402,559.92</b>	<b>148,005.46</b>	<b>1,351,161.70</b>	<b>(1,051,398.22)</b>	<b>56.24%</b>
<b>Board of Education</b>					
Salaries & Wages	21,500.00	21,500.00	21,500.00	0.00	100.00%
Benefits	58,645.00	2,236.44	5,037.57	(53,607.43)	8.59%
OPEB	706,000.00	-	-	(706,000.00)	0.00%
Audit Services	67,000.00	-	67,000.00	0.00	100.00%
Dues & Memberships	21,000.00	-	9,250.00	(11,750.00)	44.05%
Legal Services	210,000.00	11,677.92	69,258.88	(140,741.12)	32.98%
Other Supplies	1,000.00	397.19	446.06	(553.94)	44.61%
Judgments	355,453.00	-	355,453.00	0.00	100.00%
Liability Insurance	100,748.00	-	76,609.00	(24,139.00)	76.04%
Surety Bond Premium	300.00	-	300.00	0.00	100.00%
Trustee Commissions	472,886.00	127,662.60	198,751.50	(274,134.50)	42.03%
Workers' Compensation	90,000.00	1,438.41	80,488.01	(9,511.99)	89.43%
Inservice/Staff Dev.	20,000.00	1,351.28	16,074.12	(3,925.88)	80.37%
<b>Total Board of Education</b>	<b>2,124,532.00</b>	<b>166,263.84</b>	<b>900,168.14</b>	<b>(1,224,363.86)</b>	<b>42.37%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending January 31, 2024

Superintendent	BUDGET	MONTH	FYTD	VARIANCE	EXPENDED
Salaries & Wages	489,052.00	35,447.94	298,949.20	(190,102.80)	61.13%
Benefits	116,308.00	9,711.50	71,254.42	(45,053.58)	61.26%
Dues & Memberships	9,500.00	-	4,225.00	(5,275.00)	44.47%
Postal Charges	10,000.00	3,039.36	5,875.08	(4,124.92)	58.75%
Travel	5,000.00	245.70	3,088.00	(1,912.00)	61.76%
Other Contracted Svcs.	29,600.00	4,339.04	9,830.07	(19,769.93)	33.21%
Office Supplies	20,000.00	842.27	4,933.66	(15,066.34)	24.67%
Other Supplies	47,545.00	2,464.87	30,620.92	(16,924.08)	64.40%
Inservice/Staff Dev.	21,200.00	4,394.39	8,907.56	(12,292.44)	42.02%
Other Charges	1,000.00	-	-	(1,000.00)	0.00%
<b>Total Superintendent</b>	<b>749,205.00</b>	<b>60,485.07</b>	<b>437,683.91</b>	<b>(311,521.09)</b>	<b>58.42%</b>
<b>Office of the Principal</b>					
Salaries & Wages	3,424,043.00	260,160.56	1,834,808.60	(1,589,234.40)	53.59%
Benefits	825,861.00	63,476.71	413,607.72	(412,253.28)	50.08%
Other Contract Svcs.	35,000.00	-	35,000.00	0.00	100.00%
Other Supplies	147,000.00	-	147,000.00	0.00	100.00%
Inservice/Staff Dev.	10,950.00	3,721.00	6,092.61	(4,857.39)	55.64%
Other Charges	15,550.00	-	15,550.00	0.00	100.00%
<b>Total Office of the Principal</b>	<b>4,458,404.00</b>	<b>327,358.27</b>	<b>2,452,058.93</b>	<b>(2,006,345.07)</b>	<b>55.00%</b>
<b>Fiscal Services</b>					
Salaries & Wages	463,426.00	32,757.35	253,945.87	(209,480.13)	54.80%
Benefits	128,974.00	8,349.46	58,680.57	(70,293.43)	45.50%
Dues & Memberships	700.00	-	50.00	(650.00)	7.14%
Travel	600.00	-	-	(600.00)	0.00%
Other Contract Svcs.	10,000.00	-	3,200.00	(6,800.00)	32.00%
Office Supplies	5,000.00	99.35	2,622.62	(2,377.38)	52.45%
Software	103,228.00	5,130.00	84,075.93	(19,152.07)	81.45%
Inservice/Staff Dev.	6,000.00	(68.64)	3,812.38	(2,187.62)	63.54%
Other Charges	17,250.00	1,094.79	2,194.59	(15,055.41)	12.72%
Other Equipment	1,500.00	-	417.57	(1,082.43)	27.84%
<b>Total Fiscal Services</b>	<b>736,678.00</b>	<b>47,362.31</b>	<b>408,999.53</b>	<b>(327,678.47)</b>	<b>55.52%</b>
<b>Human Resources</b>					
Salaries & Wages	420,328.00	34,014.48	242,601.72	(177,726.28)	57.72%
Benefits	103,120.00	7,094.02	47,655.24	(55,464.76)	46.21%
Dues & Memberships	844.00	-	-	(844.00)	0.00%
Travel	100.00	-	-	(100.00)	0.00%
Other Contract Svcs.	6,838.00	-	6,837.75	(0.25)	100.00%
Office Supplies	2,000.00	-	762.47	(1,237.53)	38.12%
Software	16,285.00	-	13,084.85	(3,200.15)	80.35%
Other Supplies	1,200.00	-	-	(1,200.00)	0.00%
Inservice/Staff Dev.	40,815.00	4,988.95	24,593.78	(16,221.22)	60.26%
Other Charges	2,000.00	-	1,411.70	(588.30)	70.59%
<b>Total Human Resources</b>	<b>593,530.00</b>	<b>46,097.45</b>	<b>336,947.51</b>	<b>(256,582.49)</b>	<b>56.77%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**SCHOOL OPERATING FUND**  
As of Month Ending January 31, 2024

Operation of Plant	BUDGET	MONTH	FYTD	VARIANCE	EXPENDED
Salaries & Wages	580,905.00	44,481.28	303,982.23	(276,922.77)	52.33%
Benefits	188,363.00	12,398.52	79,700.45	(108,662.55)	42.31%
Janitorial Services	1,425,000.00	116,909.96	707,959.76	(717,040.24)	49.68%
Other Contract Svcs.	180,000.00	16,825.82	76,605.01	(103,394.99)	42.56%
Utilities	1,300,000.00	97,578.97	649,147.86	(650,852.14)	49.93%
Property Insurance	330,000.00	-	317,501.00	(12,499.00)	96.21%
Other Charges	50,000.00	961.00	27,602.63	(22,397.37)	55.21%
Equipment	5,000.00	-	-	(5,000.00)	0.00%
<b>Total Operation of Plant</b>	<b>4,059,268.00</b>	<b>289,155.55</b>	<b>2,162,498.94</b>	<b>(1,896,769.06)</b>	<b>53.27%</b>
<b>Maintenance of Plant</b>					
Salaries & Wages	546,932.00	45,077.12	321,348.32	(225,583.68)	58.75%
Benefits	149,667.00	12,106.14	79,021.68	(70,645.32)	52.80%
Maintenance & Repairs	976,850.00	101,193.43	660,519.48	(316,330.52)	67.62%
Travel	25,000.00	1,122.35	9,144.88	(15,855.12)	36.58%
Other Contract Svcs.	10,000.00	-	-	(10,000.00)	0.00%
Office Supplies	1,000.00	87.04	279.82	(720.18)	27.98%
Inservice/Staff Dev.	10,000.00	-	3,460.73	(6,539.27)	34.61%
<b>Total Maintenance of Plant</b>	<b>1,719,449.00</b>	<b>159,586.08</b>	<b>1,073,774.91</b>	<b>(645,674.09)</b>	<b>62.45%</b>
<b>Transportation</b>					
Contracts w/Other Schools	74,856.00	6,399.00	44,793.00	(30,063.00)	59.84%
Contracts w/Private Agencies	2,000,000.00	99,813.30	726,798.90	(1,273,201.10)	36.34%
Diesel	225,000.00	9,716.04	85,494.65	(139,505.35)	38.00%
<b>Total Transportation</b>	<b>2,299,856.00</b>	<b>115,928.34</b>	<b>857,086.55</b>	<b>(1,442,769.45)</b>	<b>37.27%</b>
<b>Safety</b>					
Benefits	0.00	-	45.83	45.83	#DIV/0!
Maintenance & Repairs	3,000.00	-	-	(3,000.00)	0.00%
Office Supplies	250.00	-	-	(250.00)	0.00%
Other Supplies & Materials	500.00	-	-	(500.00)	0.00%
Inservice/Staff Dev.	10,000.00	-	1,315.68	(8,684.32)	13.16%
Other Charges	27,500.00	-	7,800.18	(19,699.82)	28.36%
Other Equipment	55,000.00	-	9,273.04	(45,726.96)	16.86%
<b>Total Safety</b>	<b>96,250.00</b>	<b>-</b>	<b>18,434.73</b>	<b>(77,815.27)</b>	<b>19.15%</b>
<b>Capital Outlay</b>					
Other Salaries & Wages	10,000.00	614.34	3,239.78	(6,760.22)	32.40%
Benefits	-	102.20	533.20	533.20	#DIV/0!
Architects	300,000.00	459.50	36,190.00	(263,810.00)	12.06%
Transfer to Other Funds	527,676.00	-	380,126.25	(147,549.75)	72.04%
Other Charges	50,000.00	7,596.00	50,000.00	0.00	100.00%
Building Construction	567,394.80	37,991.67	97,811.09	(469,583.71)	17.24%
Building Improvements	1,063,683.62	1,300.00	429,414.08	(634,269.54)	40.37%
Other Capital Outlay	1,557,156.42	279,328.71	984,055.41	(573,101.01)	63.20%
<b>Total Capital Outlay</b>	<b>4,075,910.84</b>	<b>327,392.42</b>	<b>1,981,369.81</b>	<b>(2,088,314.01)</b>	<b>48.61%</b>
Transfers to Cafeteria Fund	0.00	-	-	0.00	#DIV/0!
<b>EXPENDITURES TOTAL</b>	<b>75,303,933.59</b>	<b>5,552,123.50</b>	<b>37,862,557.68</b>	<b>(37,441,375.91)</b>	<b>50.28%</b>
<b>TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>4,948,116.36</b>	<b>(801,134.11)</b>		

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**FEDERAL PROJECTS FUND**  
As of Month Ending January 31, 2024

	BUDGET	Month	FYTD	EXPENDED
<b>REVENUES:</b>				
Consolidated Admin	71,300.00	5,513.45	40,965.43	57.46%
Title I	401,805.00	14,469.54	134,106.84	33.38%
Title II	176,723.00	5,035.04	46,525.54	26.33%
Title III	14,098.00	125.00	12,036.73	85.38%
Title IV	50,176.00	10,490.25	29,591.97	58.98%
Carl Perkins - Basic	62,193.00	-	36,016.62	57.91%
IDEA, Part B	1,999,290.00	81,063.38	465,979.99	23.31%
ARP IDEA	409.00	-	408.78	99.95%
IDEA, Preschool	31,762.00	-	19,592.00	61.68%
ESSER 2.0	36,531.00	-	36,531.00	100.00%
ESSER 3.0	1,719,888.00	124,096.44	679,101.99	39.49%
TN All Corps Grant	345,800.00	31,294.90	172,994.54	50.03%
<b>TOTAL REVENUES</b>	<b>4,909,975.00</b>	<b>272,088.00</b>	<b>1,673,851.43</b>	<b>34.09%</b>

<b>EXPENDITURES:</b>				
<b>Title - Cons Admin</b>				
Salaries & Wages	52,100.00	4,338.36	30,368.64	58.29%
Benefits	11,746.00	1,027.16	6,590.36	56.11%
Other Supplies & Materials	500.00	-	-	0.00%
Indirect Costs	954.00	-	-	0.00%
Inservice/Staff Dev.	6,000.00	147.93	4,006.43	66.77%
<b>Total Title - Cons Admin</b>	<b>71,300.00</b>	<b>5,513.45</b>	<b>40,965.43</b>	<b>57.46%</b>

<b>Title I</b>				
Salaries & Wages	172,947.00	11,138.96	58,891.13	34.05%
Benefits	40,520.00	3,330.58	17,152.31	42.33%
Contracts for Sub Teachers	6,490.00	-	258.00	3.98%
Inst. Supplies	61,139.00	-	41,758.40	68.30%
Other Supplies & Materials	2,534.00	-	-	0.00%
Indirect costs	100.00	-	-	0.00%
Inservice/Staff Dev.	79,695.00	-	8,641.10	10.84%
Other Charges	3,000.00	-	-	0.00%
Regular Instruction Equipment	35,380.00	-	7,405.90	20.93%
<b>Total Title I</b>	<b>401,805.00</b>	<b>14,469.54</b>	<b>134,106.84</b>	<b>33.38%</b>

<b>Title II</b>				
Salaries & Wages	44,600.00	3,335.90	25,601.30	57.40%
Benefits	9,920.00	800.14	5,447.58	54.92%
Contracts for Sub Teachers	10,320.00	-	258.00	2.50%
Indirect Costs	9,000.00	-	-	0.00%
Inservice/Staff Dev.	102,883.00	899.00	15,218.66	14.79%
<b>Total Title II</b>	<b>176,723.00</b>	<b>5,035.04</b>	<b>46,525.54</b>	<b>26.33%</b>

<b>Title III</b>				
Instructional Supplies & Materials	11,898.00	125.00	11,886.73	99.91%
Other Supplies & Materials	200.00	-	-	0.00%
Inservice/Staff Dev.	2,000.00	-	150.00	7.50%
<b>Total Title III</b>	<b>14,098.00</b>	<b>125.00</b>	<b>12,036.73</b>	<b>85.38%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**FEDERAL PROJECTS FUND**  
As of Month Ending January 31, 2024

<b>Title IV</b>				
Instructional Supplies & Materials	12,450.00	-	11,867.36	95.32%
Other Supplies	18,033.00	4,682.25	8,340.56	46.25%
Indirect Costs	570.00	-	-	0.00%
Inservice/Staff Dev.	11,445.00	-	3,100.67	27.09%
Reg Instructional Equipment	6,928.00	5,808.00	5,808.00	83.83%
Other Equipment	750.00	-	475.38	63.38%
<b>Total Title IV</b>	<b>50,176.00</b>	<b>10,490.25</b>	<b>29,591.97</b>	<b>58.98%</b>

<b>Carl Perkins - Basic</b>				
Travel	12,438.00	-	-	0.00%
Instructional Supplies & Materials	19,255.00	-	15,796.99	82.04%
Other Supplies	10,000.00	-	9,280.01	92.80%
Inservice/Staff Dev.	18,000.00	-	10,939.62	60.78%
Other Equipment	2,500.00	-	-	0.00%
<b>Total Carl Perkins - Basic</b>	<b>62,193.00</b>	<b>-</b>	<b>36,016.62</b>	<b>57.91%</b>

<b>IDEA B</b>				
Salaries & Wages	809,444.00	56,456.75	316,309.36	39.08%
Benefits	308,604.00	15,572.80	85,997.48	27.87%
Contracts W/Private Agencies	113,600.00	1,311.84	19,699.76	17.34%
Evaluation & Testing	23,000.00	294.75	8,514.75	37.02%
Maintenance & Repairs-Vehicles	3,000.00	-	-	0.00%
Contracts for Sub Teachers	10,000.00	-	-	0.00%
Noncertified Subs	10,000.00	-	-	0.00%
Other Contract Svcs.	75,000.00	40.00	841.25	1.12%
Fuel	4,000.00	-	473.84	11.85%
Instr. Supplies	300,000.00	-	12,175.77	4.06%
Other Supplies	70,000.00	765.00	3,265.58	4.67%
Indirect costs	30,000.00	-	-	0.00%
Vehicle Insurance	1,000.00	-	225.85	22.59%
Inservice/Staff Dev.	92,107.00	6,622.24	13,535.55	14.70%
Other Charges	14,500.00	-	4,250.00	29.31%
Special Education Equipment	135,035.00	-	690.80	0.51%
<b>Total IDEA B</b>	<b>1,999,290.00</b>	<b>81,063.38</b>	<b>465,979.99</b>	<b>23.31%</b>

<b>ARP IDEA</b>				
Other Supplies	409.00	-	408.78	99.95%
<b>Total ARP IDEA</b>	<b>409.00</b>	<b>-</b>	<b>408.78</b>	<b>99.95%</b>

<b>IDEA Preschool</b>				
Contracts W/Private Agencies	514.00	-	-	0.00%
Instr. Supplies	25,688.00	-	15,000.00	58.39%
Indirect Costs	788.00	-	-	0.00%
Inservice/Staff Dev.	4,772.00	-	4,592.00	96.23%
<b>Total IDEA Preschool</b>	<b>31,762.00</b>	<b>-</b>	<b>19,592.00</b>	<b>61.68%</b>

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**FEDERAL PROJECTS FUND**  
As of Month Ending January 31, 2024

<b>ESSER 2.0</b>				
Inservice/Staff Dev.	25,000.00	-	25,000.00	100.00%
Special Education Equipment	11,531.00	-	11,531.00	100.00%
<b>Total ESSER 2.0</b>	<b>36,531.00</b>	<b>-</b>	<b>36,531.00</b>	<b>100.00%</b>

<b>ESSER 3.0</b>				
Salaries & Wages	1,241,743.00	77,232.80	516,034.77	41.56%
Benefits	226,478.00	18,745.39	117,598.47	51.92%
Communication	27,922.00	-	-	0.00%
Contracts for Sub Teachers	160,000.00	17,318.25	34,668.75	21.67%
Inservice/Staff Dev.	63,745.00	10,800.00	10,800.00	16.94%
<b>Total ESSER 3.0</b>	<b>1,719,888.00</b>	<b>124,096.44</b>	<b>679,101.99</b>	<b>39.49%</b>

<b>TN All Corps</b>				
Salaries & Wages	294,000.00	17,837.50	149,415.00	50.82%
Benefits	22,498.00	1,307.40	11,429.54	50.80%
Other Supplies & Materials	7,000.00	-	-	0.00%
Inservice/Staff Dev.	22,302.00	12,150.00	12,150.00	54.48%
<b>Total TN All Corps</b>	<b>345,800.00</b>	<b>31,294.90</b>	<b>172,994.54</b>	<b>50.03%</b>

<b>Total Expenditures</b>	<b>4,909,975.00</b>	<b>272,088.00</b>	<b>1,673,851.43</b>	<b>34.09%</b>
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<b>TOTAL FUND BALANCE</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	
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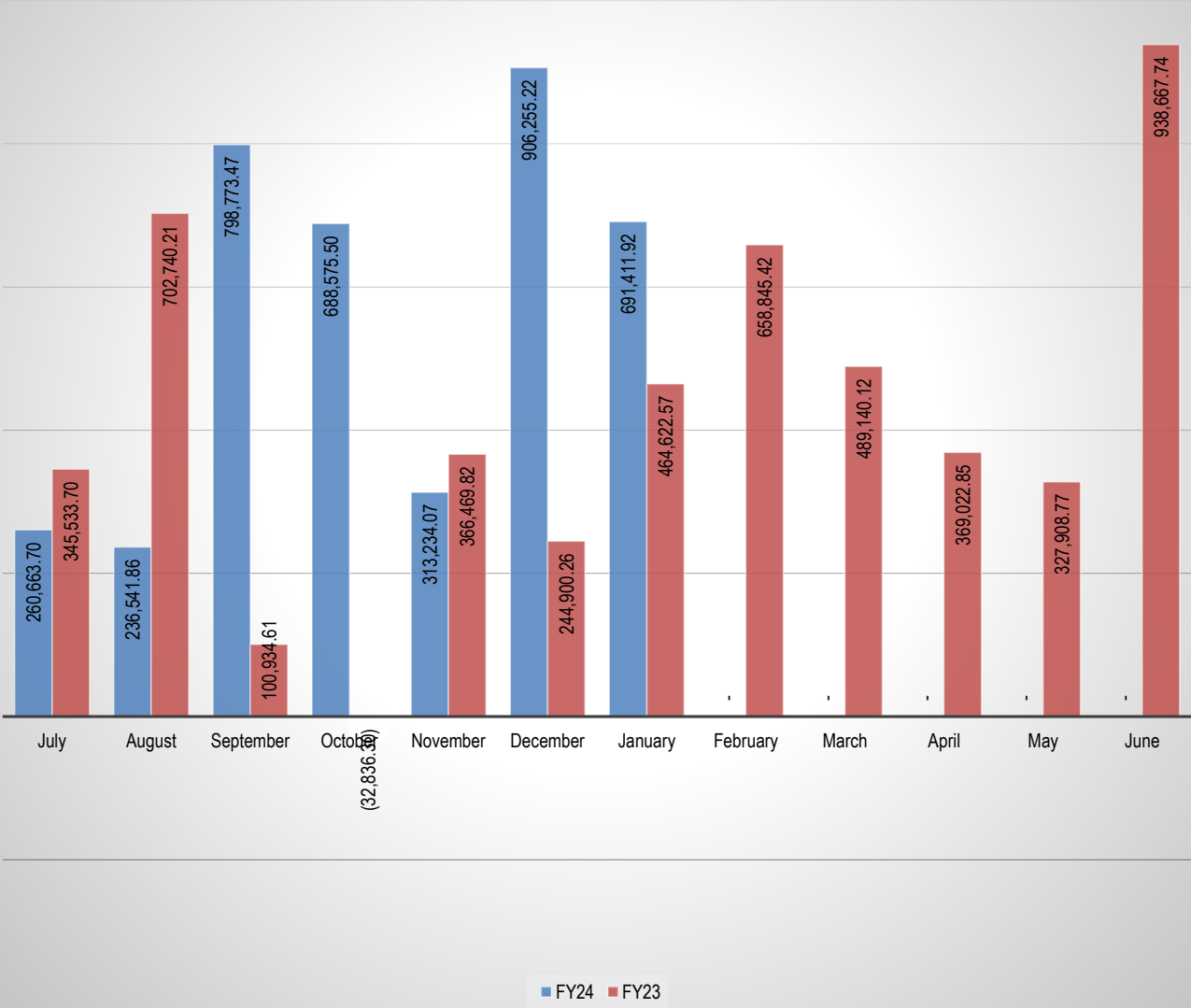
Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**HEALTH INSURANCE FUND**  
As of Month Ending January 31, 2024

	Month	FYTD	BUDGET	EXPENDED
<b>REVENUES:</b>				
Employee Contributions	198,722.73	1,102,465.28	1,862,500.00	59.19%
Employer Contributions	365,397.67	2,031,290.23	3,432,580.00	59.18%
Other Income	-	81,571.89	200,000.00	40.79%
Interest Income	4,070.22	32,374.61	-	0.00%
Reserves	-	-	1,104,920.00	0.00%
<b>TOTAL REVENUES:</b>	568,190.62	3,247,702.01	6,600,000.00	49.21%
<b>EXPENDITURES:</b>				
Medical Claims	691,411.92	3,895,455.74	4,900,000.00	79.50%
Stop-Loss Premiums	70,478.15	494,109.76	900,000.00	54.90%
Administrative Expenses	25,250.93	177,810.95	300,000.00	59.27%
Other Contracted Services - Clinic	39,917.21	223,346.97	500,000.00	44.67%
<b>TOTAL EXPENDITURES:</b>	827,058.21	4,790,723.42	6,600,000.00	72.59%
<b>FUND BALANCE</b>	<b>(258,867.59)</b>	<b>(1,543,021.41)</b>	-	

	FY 24 Cash Basis Claims	FY 23 Cash Basis Claims	
July	260,663.70	345,533.70	
August	236,541.86	702,740.21	
September	798,773.47	100,934.61	
October	688,575.50	(32,836.30)	
November	313,234.07	366,469.82	
December	906,255.22	244,900.26	
January	691,411.92	464,622.57	
February	-	658,845.42	
March	-	489,140.12	
April	-	369,022.85	
May	-	327,908.77	
June	-	938,667.74	
Y-T-D	3,895,455.74	4,975,949.77	Monthly Average Budgeted
			408,333.33

Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**HEALTH INSURANCE FUND**  
 As of Month Ending January 31, 2024

**Analysis of Cash Basis Claims for FY 2023-24**



Germantown Municipal School District  
**REVENUE and EXPENSE REPORT**  
**CAPITAL PROJECTS FUND**  
As of Ending January 31, 2024

	<u>BUDGET</u>	<u>Month</u>	<u>YTD</u>	<u>EXPENDED</u>
<b>REVENUES:</b>				
County Commission	3,701,747.00	-	1,322,817.65	35.73%
Transfers from City of Germantown	750,000.00	-	-	0.00%
Interest Income	-	-	-	0.00%
Reserves	1,143,810.94	-	-	0.00%
<b>TOTAL REVENUES:</b>	5,595,557.94	-	1,322,817.65	23.64%
<b>EXPENDITURES:</b>				
Building Construction	139,627.40	-	139,627.40	100.00%
Building Improvements	5,455,930.54	88,245.18	252,514.23	4.63%
<b>TOAL EXPENDITURES:</b>	5,595,557.94	88,245.18	392,141.63	7.01%
<b>FUND BALANCE</b>	-	(88,245.18)	930,676.02	

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

As of Month Ending January 31, 2024

	BUDGET	Month	YTD	EXPENDED
<b>REVENUES:</b>				
Lunch, Breakfast, A la Carte Sales	1,536,287.00	127,300.60	823,562.00	53.61%
USDA School Lunch	589,561.00	38,112.57	222,393.31	37.72%
USDA Breakfast	48,497.00	3,984.48	25,060.24	51.67%
USDA Other	-	-	4,229.22	0.00%
Other State Funds	-	-	-	0.00%
Other Federal Thru State Funds	26,538.00	-	41,819.95	157.59%
Other Revenue	5,000.00	2,550.00	5,884.10	117.68%
Reserves	188,428.18	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>2,394,311.18</b>	<b>171,947.65</b>	<b>1,122,948.82</b>	<b>46.90%</b>
<b>EXPENDITURES:</b>				
Other Contracted Services - SFE	1,727,470.00	151,692.61	1,078,387.86	62.43%
<b>NET BALANCE</b>	<b>666,841.18</b>	<b>20,255.04</b>	<b>44,560.96</b>	<b>6.68%</b>
<b>DISTRICT EXPENDITURES:</b>				
Maint and Repair - Equipment	55,000.00	20,369.96	27,065.26	49.21%
UDSA Commodities	145,240.00	-	-	0.00%
Other Supplies & Materials	7,000.00	-	1,136.00	16.23%
Building Improvements	295,945.18	-	125,467.27	42.40%
Inservice/ Staff Development	2,000.00	-	606.54	30.33%
Equipment	161,656.00	49,998.00	155,612.98	96.26%
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>666,841.18</b>	<b>70,367.96</b>	<b>309,888.05</b>	<b>46.47%</b>
<b>EXPENDITURES TOTAL</b>	<b>2,394,311.18</b>	<b>222,060.57</b>	<b>1,388,275.91</b>	
Excess/(Def) of Revenues over Expenditures	-	(50,112.92)	(265,327.09)	#DIV/0!
Operating Transfer In	-	-	-	#DIV/0!
<b>FUND BALANCE</b>	<b>-</b>	<b>(50,112.92)</b>	<b>(265,327.09)</b>	

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

As of Month Ending January 31, 2024

	<b>Month</b>	<b>YTD</b>	<b>BUDGET</b>	<b>EXPENDED</b>
<b>REVENUES:</b>				
Employer Contributions	-	-	755,000.00	0.00%
Retiree Contributions	-	-	80,000.00	0.00%
Interest and Dividend Income	5,653.54	88,147.14	75,000.00	117.53%
Realized gain/(loss) on investments	39,975.49	39,815.01	-	0.00%
Unrealized gain/(loss) on investments	(62,617.02)	116,931.19	293,750.00	39.81%
Other Income			-	0.00%
<b>TOTAL REVENUES</b>	(16,987.99)	244,893.34	1,203,750.00	20.34%
<b>EXPENDITURES:</b>				
Retiree Stipends	8,850.00	59,850.00	100,000.00	59.85%
Medical Claims	-	67,343.00	600,000.00	11.22%
Insurance Premiums	-	-	50,000.00	0.00%
Administrative Expenses	1,208.33	13,058.31	25,000.00	52.23%
<b>TOTAL EXPENDITURES</b>	10,058.33	140,251.31	775,000.00	18.10%
<b>FUND BALANCE</b>	<b>(27,046.32)</b>	<b>104,642.03</b>	<b>428,750.00</b>	



## **GMSD Board Business Meeting**

January 30, 2024 6:00 PM

Board Room, GMSD Office, 3350 S Forest Hill Irene Road Germantown, TN 38138

### **Board Members:**

Dr. Daniel Chatham: Present  
Mr. Brian Curry: Present  
Mrs. Amy Eoff: Present  
Mrs. Angela Griffith: Present  
Mr. Ryan Strain: Present

### **Student Board Representative:**

Eva Fischer

### **In Attendance:**

Superintendent: Jason Manuel  
General Counsel: Valerie Speakman  
Board Secretary: Jo Ellen Druelinger

#### **1. Call to Order**

Chairman Ryan Strain called the meeting to order at 6:04 p.m.

#### **2. Moment of Silence**

Chairman Ryan Strain called for a moment of silence.

#### **3. Pledge of Allegiance**

Board member Amy Eoff led the Pledge of Allegiance.

#### **4. Approval of Agenda**

**Motion passed:** I move to amend the agenda as follows: Add DHA Board appeal for Student 1 as agenda item 9A, and add DHA Board appeal for Student 2 as agenda item 9B, passed with a motion by Mr. Brian Curry and a second by Dr. Daniel Chatham.

Dr. Daniel Chatham: Yea  
Mr. Brian Curry: Yea  
Mrs. Amy Eoff: Yea  
Mrs. Angela Griffith: Yea  
Mr. Ryan Strain: Yea  
Yea: 5, Nay: 0



## 5. Recognition and Awards

Three areas were covered in the Recognition and Awards item:

1. TSBA Board of Distinction presentation by Scott Benjamin, Delta District Director
2. Teacher of the Year, Supervisor of the Year, Principal of the Year
3. HHS Football State Champions

First, Mr. Benjamin presented the Board of Distinction plaque to the GBOE on behalf of the Tennessee School Board Association (TSBA). The TSBA's Board of Distinction Program recognizes boards for their work in four key areas: planning, policy, promotion, and board development.

Next, Superintendent Manuel recognized the following:

### **PreK - 4 Teacher of the Year: Anna Brignole**

Ms. Anna Brignole is an amazing 4th-grade math teacher at Farmington Elementary School. Mrs. Brignole is widely known for getting the best results in teaching math, and she believes it's important to look at how students feel about their own learning, not just their test scores or grades. Mrs. Brignole also focuses on making sure teachers at Farmington Elementary work together to help students do better, especially in math. Her students consistently demonstrate a high-level of proficiency due to her instruction and guidance. Mrs. Brignole has received national recognition, winning the Presidential Award for Excellence in Mathematics and Science Teaching, one of the highest honors a math teacher can achieve. Mrs. Brignole believes that teaching and encouraging students is how she is making a positive impact on our community, and we agree. It is evident she is making a difference one child at a time. Congratulations Mrs. Brignole on being named the GMSD PreK-4 Teacher of the Year.

### **5-8 Teacher of the Year: Elizabeth Hume**

Ms. Elizabeth Hume, a dedicated 6th-grade social studies teacher at Houston Middle School since 2014, is known for making social studies exciting. Mrs. Hume is known for getting her students to be creative in how they learn, whether it is using popular songs to fit what they're learning about different ancient civilizations or fun group projects, like acting out TV interviews with Egyptian pharaohs or making newspapers about ancient Greece?. Mrs. Hume's work extends much beyond the typical school day. She started the Days of Diversity program, has journeyed to places like Pompeii and Rome with her students to see the sites they have studied, and even created a class called 901 History. She can often be seen cheering on her students' at their extracurricular events. Her way of teaching and being involved in the community shows how much she cares about her students and helping them learn both inside and outside of school, and her dedication does not go unnoticed. Congratulations Mrs. Hume on being named the GMSD 5-8 Teacher of the Year.

### **9-12 Teacher of the Year: Jerica Ross**

Ms. Jerica Ross is a dedicated educator with a passion for mathematics. In her four years at HHS, Mrs. Ross has demonstrated exceptional teaching skills, particularly in AP Calculus AB and Algebra II, leading to outstanding student achievements in state tests and AP exams. Her outcomes are some of the best in the school. Her commitment extends beyond academic excellence; she actively participates in school activities, serving as a leader in the math department and a data lead for the entire school. Mrs. Ross's ability to foster student growth and her willingness to invest in her students' success are evident in her impressive resume and the accolades from her peers and administrators. Mrs. Ross invests in people, and in doing so, her colleagues and her students love her. Congratulations Mrs. Ross on being named the GMSD 9-12 Teacher of the Year.



### **Principal of the Year: Ashley Brasfield**

Ms. Ashley Brasfield has served as the well-respected Principal of Farmington Elementary School since 2019. Her tenure has been marked by fostering trust and community, optimizing instructional schedules, and championing effective educational curricula. Mrs. Brasfield's resume reflects a distinguished 19-year career marked by several achievements and awards as a teacher, a teacher leader, a student services coordinator, an assistant principal, and finally as the principal of Farmington Elementary School. Whether it is greeting students as they enter the building each morning, stopping by classrooms to celebrate with students, being the first to jump into the dunk tank or inflatable sumo costume, or making sure the halls are decorated for holidays or special occasions, Mrs. Brasfield's motivation is to do all that she can to make sure that teachers, students, and families know they are loved at Farmington. This will be Ashley's first time in receiving GMSD's nomination for Tennessee's Principal of the Year, and we look forward to her continued journey in the statewide competition. Congratulations Mrs. Brasfield on being named the GMSD Principal of the Year.

### **Supervisor of the Year: Ethan Constant**

Mr. Ethan Constant is an educational leader with a robust background in teaching and administration. Mr. Constant has been instrumental in the Germantown Municipal School District's success as he has made significant contributions to curriculum development, CTE programming, and professional growth initiatives. Notably, Mr. Constant led the development of both academic and Career & Technical Education (CTE) initiatives, and he has been pivotal in expanding early post-secondary opportunities and pathways to graduation, enhancing the district's CTE programs with new industry certifications, and securing significant grants to innovate school models. Working with our school counselors and CTE teachers, Mr. Constant has helped to establish a framework for students discovering and developing career-related talents and skills beginning in elementary school-ensuring a cohesive pipeline into middle school and high school. Mr. Constant's contributions have not only advanced our district but also profoundly impacted our students' readiness for their future endeavors. Congratulations Mr. Constant on being named the GMSD Supervisor of the Year.

### **And finally, Superintendent Manuel recognized the HHS football program:**

The Mustangs of Houston's varsity football program made history this year winning the State Championship for Class 6A Division 1 football. This season, these coaches and athletes worked hard to earn Houston High School's first ever football state championship. This also marked the 100th State championship for Houston overall. The state championship is not the only reason that their 2023 season was historical. Junior quarterback Chandler Day broke two records this season, now holding the records for career and season passing touchdowns at Houston. Damon Sisa was named the MVP for the State Championship game. Shawne Jones dared to return to play after recovering from an injury, and young members of the team stepped up to fill in gaps as the season rolled on. With multiple nominations for various player of the week awards, these athletes excellently represented Houston and the history of this program. As they headed into the championship, they chose to not listen to any outside noise, and that focus led them to a final record of 13-2. In their 5 playoff games, they outscored their opponents 169-26. And Coach James Thomas, a Houston High School alumni, finally got a ring as a Houston Mustang. Aside from the awards, trophies, and rings, the determination and commitment these athletes have to one another is what truly makes them champions. They uplifted and encouraged each other all throughout the season, and especially out in the rain during their state championship win. Congratulations to you all. We are so incredibly proud of all of you.



## 6. REPORTS

### A. TN Legislative Update

Board member and TN Legislative Representative Brian Curry presented as follows:

The 113<sup>th</sup> General Assembly reconvened on the 8<sup>th</sup> of January. The month of January has been busy on the legislative front with a number of bills filed related to education and the final committee reports from the House and Senate working groups researching the possibility of rejecting federal funding. Both the House and Senate recommended additional research was needed to determine the feasibility of rejecting federal funding. The House requests additional research into food waste in school cafeterias.

The bill filing deadline for the House and Senate is the 31<sup>st</sup> of January and the 1<sup>st</sup> of February, respectively. The House and Senate Education Committees are just beginning the process of reviewing bills and will ramp up over the coming weeks. Some bills of note:

HB2181/SB2213 by Chairman White/Sen. Powers - As introduced, adds pre-kindergarten students with special education needs and peer models to the categories of students who generate education funding through the TISA. - This was the subject of a resolution passed by this Board and I appreciate Chairman White carrying this bill.

HB1795/HB1865 by Rep. Barrett/Sen. Hensley - As introduced, changes from August 15 to May 15 the date by which a child must be five years of age in order to enroll in kindergarten; removes authorization for directors of schools to allow early enrollment in kindergarten for emotionally mature students who do not otherwise qualify for enrollment based on their birth date.

HB670/SB712 by Rep. Cepicky/Sen. Hensley - As introduced, requires a student to be seven years of age or older on or before August 15 or test proficient in the kindergarten academic standards based on a first-grade entry assessment before the student may be promoted to the first grade; requires the department of education to create, and local education agencies and public charter schools to administer, a first-grade entry assessment.

HB1605/SB1722 by Rep. Bulso/Sen. Hensley - As introduced, prohibits LEAs and public charter schools from displaying in public schools flags other than the official United States flag and the official Tennessee State Flag.

HB1655/SB1712 by Rep. Cepicky/Sen. Hensley - As introduced, enacts the "Mathematics Supports Act". This is an initiative designed to assess current mathematics training for teachers, student performance, and determine next steps to improve mathematics performance across the state.

There are many other pieces of legislation that have been filed and still more to come over the next two days that will impact education across the state. The most talked-about legislation to come is the Governor's Education Freedom Scholarship Initiative.

This bill was filed and then removed yesterday, so the exact bill number is unknown, but a draft of the bill includes the following highlights: According to the bill draft, any student who entitled to attend a public school is the state would be eligible to apply for an Education Freedom Scholarship. This amount is set at \$7,075 dollars. For the 2024-25 school year, the state Department of Education would award 20,000 vouchers. Half of those would be reserved for students whose family income does not exceed 300% of the federal poverty level - which in \$90,000 for a family of four. The remaining slots would have no income restrictions and be available on a first-come, first-serve basis. For the 2025-26 school year, none of the scholarships are income-limited.

The state would prioritize students already participating in the program, then prioritize lower-income students at 200% and 300% of the federal poverty level. All vouchers would be awarded on a first-come, first-served basis by

the department. Students may not participate in both the state's existing Education Savings Accounts program, which is available to Davidson, Shelby and Hamilton counties, and the Education Freedom Scholarship program at the same time.



There are no accountability mechanisms like annual TCAP testing for Education Freedom Scholarships participants outlined in this bill draft. The legislature could add testing or retention requirements at a later time. Public school students are required to take state achievement testing via the TCAP each year, as are

students in the existing Education Savings Account program. Low performance on those tests in third or fourth grade can result in retention under current state law. While the bill draft specifically outlines 20,000 scholarships to be distributed in the 2024-25 school year, it says the program is designed to grow.

"It is the intent of the general assembly that the number of scholarships provided pursuant to this part will increase in subsequent years until all eligible applicants who apply are provided a scholarship," the bill draft states.

This is shaping up to be one of the most impactful legislative sessions for public education in the history of the General Assembly. There are bills that would fundamentally change the direction of public education in the state of Tennessee. I urge our families to pay attention to pending legislation and reach out to your elected officials to make sure your opinion is known.

## **B. Chairman's Report**

Chairman Ryan Strain presented as follows:

Board Members' District-related activities since our last business meeting included:

Board Members Curry, Griffith, Eoff, and I:

- Attended the January 8, 2024 meeting of the Board of Mayor and Aldermen, during which the BMA unanimously approved a Joint Resolution with the Board of Education Opposing State Voucher Initiatives.

Board Members Curry and Griffith also:

- Attended Houston High basketball games vs. Collierville and Bartlett.

Board Member Chatham also:

- Spent time at Houston High for School Board Appreciation Week.

Board Member Curry also:

- Attended multiple Houston High JV girls basketball games; and
- Was hosted by Farmington Elementary as part of School Board Appreciation Week, where he had lunch and a tour of the school.

Board Member Griffith also:

- Attended a Houston Middle JV basketball game;
- Presented to the Riverdale PTO; and
- Was hosted by Riverdale for School Board Appreciation Week.

Board Member Eoff also:

- Visited Dogwood Elementary for School Board Appreciation Week and had a wonderful time reading books, building boats, and learning fractions.

And, finally, I also:

- Attended the Municipal School Districts Legislative Breakfast with Superintendent Manuel, board chairs, legislative representatives, and superintendents from neighboring districts, and Tennessee Representatives Kevin Vaughan and Ron Gant;



- Attended the January 2024 meeting of the Dogwood PTO;
- Visited Mr. Murray's world history class; and
- Visited Forest Hill Elementary, where I went for a virtual reality wilderness hike with Mrs. Dancy's kindergarten class and then had lunch with Forest Hill administration and Officer Mike.

And now for my report.

School has been back in session for about a month - or I guess three weeks if you consider the snow days - but this is our first time together for a Board business meeting, so I'd like to welcome everyone to the Spring 2024 semester.

Spring semester is always an exciting one, with spring sporting events, theater productions, band concerts, school festivals, and - a few months down the road - end-of-year testing, end-of-year celebrations, and graduation. I encourage everyone in the community to come out and enjoy what GMSD has to offer and to become involved in your local, neighborhood schools. We have an amazing school district full of people who are doing great work and providing students in our community the resources and opportunities to be successful. If you are looking for a way to get involved, please reach out to a school board member, a PTO, or the administration at a school near you.

Finally, last week was School Board Appreciation Week. I'd like to thank each one of my fellow board members for the time and energy you devote to your positions. We are charged with a very important role, and I appreciate all you do to serve GMSD's students and our community.

### **C. Financial Report**

Chief Financial Officer Kevin Jones reported the Total Assets, Liabilities, and Fund Balances on the Balance Sheet for period ending 12.32.2023

#### **SCHOOL OPERATING FUND**

The district received in December an additional \$694K in TISA Outcomes allocations.

#### **CAFETERIA FUND**

SFE reported a net income of \$125K year-to-date.

#### **CAPITAL PROJECTS**

The district received \$1.1 million from the Shelby County Commission for capital projects.

#### **HEALTH INSURANCE FUND**

December was another high claims month. \$906K in medical and pharmacy claims were paid v. \$408K budgeted for the month.

#### **OPEB TRUST FUND**

For December, with a market recovery, unrealized gains on investments totaled \$191K.



## D. Superintendent's Report

Superintendent Jason Manuel presented the Pre-School Superintendent's Report with the following highlights in his PowerPoint presentation:

### Overview:

Two preschool classrooms at each school

Adherence to strict guidelines set by TN Dept of Education and TN Health Dept

Primary objective is to provide an inclusive early intervention learning experience for our most vulnerable students with disabilities ages 3-5

Class size based on staffing and student needs is 11-18 students

State approved curriculums and early intervention therapies

### Positive Peers Program:

Limited to GMSD staff children and select Germantown residents.

Application process and criteria.

Emphasis on inclusive setting and modeling for students with disabilities.

### Benefits of Early Intervention:

Research supporting early intervention for better outcomes.

Safe environment for skill practice before Kindergarten.

### Teacher Qualifications:

Requirement for teachers to hold both special education and early childhood instruction licenses.

### Kindergarten Readiness:

Focus on social skills and developmental milestones.

Collaboration with pediatricians and adherence to state checklists.

The report provides a comprehensive overview of the preschool program, encompassing operational details, financial considerations, program benefits, and teacher qualifications.

## 7. Citizens to be heard

There were no citizens to be heard at this time.

## 8. CONSENT AGENDA

**Motion passed:** I move to approve all the items in the Consent Agenda, passed with a motion by Mrs. Angela Griffith and a second by Mrs. Amy Eoff.

Dr. Daniel Chatham: Yea

Mr. Brian Curry: Yea

Mrs. Amy Eoff: Yea

Mrs. Angela Griffith: Yea

Mr. Ryan Strain: Yea

Yea: 5, Nay: 0



**A. Approval of the Minutes**

**B. Miscellaneous FY 23-24 Budget Amendment #16**

Miscellaneous Budget Amendment #16 - Building maintenance and repairs

**C. Approval of \$25 club fee for Fashion Club at Houston High School**

Dues: \$25 for supplies and activities

Sponsor: Chad Becker

**9. BOARD ACTION ITEMS**

**A. DHA Board appeal for Student 1**

The Board may grant or deny a request for a hearing and may affirm or overturn the decision of the hearing authority with or without a hearing before the Board; however, the Board may not impose a more severe penalty than that imposed by the hearing authority without first providing an opportunity for a hearing before the Board.

**Motion passed:** I move to affirm the decision of the hearing authority without a hearing, passed with a motion by Mrs. Amy Eoff and a second by Mr. Brian Curry.

Dr. Daniel Chatham: Yea

Mr. Brian Curry: Yea

Mrs. Amy Eoff: Yea

Mrs. Angela Griffith: Yea

Mr. Ryan Strain: Yea

Yea: 5, Nay: 0

**B. DHA Board appeal for Student 2**

The Board may grant or deny a request for a hearing and may affirm or overturn the decision of the hearing authority with or without a hearing before the Board; however, the Board may not impose a more severe penalty than that imposed by the hearing authority without first providing an opportunity for a hearing before the Board.

**Motion passed:** I move to affirm the decision of the hearing authority without a hearing, passed with a motion by Mrs. Amy Eoff and a second by Dr. Daniel Chatham.

Dr. Daniel Chatham: Yea

Mr. Brian Curry: Yea

Mrs. Amy Eoff: Yea

Mrs. Angela Griffith: Yea

Mr. Ryan Strain: Yea

Yea: 5, Nay: 0



### C. Approval to purchase Security Glass Film

Tier 2: Interior + exterior installation - TRI-SHIELD \* \$199,227.99

- 3M Ultra 800 security film installed on interior (surface 2) glass on windows and doors in scope
- 3M exterior weatherable 7mil security film installed on exterior (surface 1) glass on windows and doors in scope
- 3M Impact Protection Adhesive installed on inside (surface 1) of all 4 side of frame on doors and windows in scope
- Houston ISD active shooter demo delay up to 6 minutes

**Motion passed:** I move to approve the purchase of Tier 2: Interior + exterior installation security film in the amount of \$199,227.99, passed with a motion by Mrs. Angela Griffith and a second by Mr. Brian Curry.

Dr. Daniel Chatham: Yea

Mr. Brian Curry: Yea

Mrs. Amy Eoff: Yea

Mrs. Angela Griffith: Yea

Mr. Ryan Strain: Yea

Yea: 5, Nay: 0

### D. GBOE Resolution 06/2023-24 honoring Jason Manuel on 10 years of service as Superintendent of the Germantown Municipal School District

**Motion passed:** I move to approve GBOE Resolution 06/2023-24 honoring Jason Manuel on 10 years of service as Superintendent of the Germantown Municipal School District, passed with a motion by Mr. Brian Curry and a second by Mrs. Angela Griffith.

Dr. Daniel Chatham: Yea

Mr. Brian Curry: Yea

Mrs. Amy Eoff: Yea

Mrs. Angela Griffith: Yea

Mr. Ryan Strain: Yea

Yea: 5, Nay: 0

### 10. Announcements

11th and 12th grade preview night at Houston High is February 1st at 6:00 p.m.

The school board's annual retreat is February 3rd at 9:30 a.m. at Big Cypress Lodge.

The Houston Cheer Show Night is February 4th at 4:00 p.m. at Houston Middle.

February 19th is Presidents' Day and a District Learning Day, meaning students are out of school.

The Farmington Footlights' presentation of Matilda, Jr., is February 21st through 25th at Farmington Elementary.



Mustang Theatre's presentation of *Urinetown* is February 23rd through March 2nd at Houston High.

And, finally, the Board's next Work Session is scheduled for February 20th at 5:30 p.m., and the Board's next Business Meeting is scheduled for February 27th at 6:00 p.m.

**11. Adjournment**

The meeting was adjourned with consensus at 7:19 p.m.

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date