

**GMSD Board Business Meeting\***

**January 27, 2026 6:00pm \*REMINDER: Board of Education meetings follow GMSD school closings. If schools are closed on 1/27/26, this Board meeting will be canceled and rescheduled at a later date.**

Board Room, GMSD Office

1. Call to Order
2. Moment of Silence
3. Pledge of Allegiance
4. Approval of Agenda
5. REPORTS
  - 5.A. TN Legislative Update
  - 5.B. Chairman's Report
  - 5.C. Financial Report
  - 5.D. Superintendent's Report
6. Citizens to be heard
7. CONSENT AGENDA
  - 7.A. Approval of the Minutes
  - 7.B. Revision of Policies - First Reading
  - 7.C. Miscellaneous FY 25-26 Budget Amendments #4-6
8. BOARD ACTION ITEMS
  - 8.A. Intercom System Project Phase 2 at Houston High School
  - 8.B. Data Re-Cabling Project Phase 2 at Houston High School
9. Announcements
10. Adjournment

Germantown Municipal School District BALANCE SHEET All Funds As of Month Ending December 31, 2025

	GENERAL FUND 141	FEDERAL FUND 142	SCHOOL NUTRITION FUND 143	CAPITAL IMPROV FUND 177	OPEB TRUST FUND 210	FIXED ASSETS FUND 220	HEALTH INS FUND 263	Total
<b>ASSETS</b>								
Cash and Cash Equivalents	820,241.92	(258,289.99)	1,723,299.33	3,194,922.71	126,700.20	-	106,263.97	5,713,138.14
Investments - LGIP	13,982,894.17	-	-	-	-	-	4,959.59	13,987,853.76
Investments - Mutual Funds	-	-	-	-	6,308,112.80	-	-	6,308,112.80
Cash Clearing - School Activity	5,000.00	-	-	-	-	-	-	5,000.00
CDARS - First Horizon	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	6,866.64	-	-	6,866.64
Accounts Receivable	-	-	-	-	-	-	-	-
Due from Other Govts	-	258,289.99	37,813.73	-	-	-	-	296,103.72
Due from City	-	-	-	-	-	-	-	-
Due from Schools	-	-	-	-	-	-	-	-
Due from Other Funds	23,390.64	-	-	-	-	-	-	23,390.64
Restricted Investments - SRT	1,550,012.00	-	-	-	-	-	-	1,550,012.00
Prepaid Expenses	20,336.31	-	-	-	-	-	-	20,336.31
Fixed Assets:	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	6,377,894.00	-	6,377,894.00
Land Improvements	-	-	-	-	-	1,970,270.25	-	1,970,270.25
Buildings	-	-	-	-	-	135,507,214.07	-	135,507,214.07
Improvements	-	-	-	-	-	8,581,712.29	-	8,581,712.29
Equipment	-	-	-	-	-	22,447,159.13	-	22,447,159.13
Construction-in-Progress	-	-	-	-	-	5,354,172.98	-	5,354,172.98
Accumulated Depreciation	-	-	-	-	-	(41,084,153.75)	-	(41,084,153.75)
<b>ASSETS TOTAL</b>	16,401,875.04	-	1,761,113.06	3,194,922.71	6,441,679.64	139,154,268.97	111,223.56	<b>167,065,082.98</b>
<b>LIABILITIES</b>								
Accounts Payable	-	-	164,247.30	-	-	-	-	164,247.30
Accrued Expenses	70,646.30	-	-	-	-	-	184,246.00	254,892.30
Due to the City of Germantown	-	-	-	-	-	-	-	-
Due to Schools	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	245,451.42	-	-	-	-	245,451.42
<b>LIABILITIES TOTAL</b>	70,646.30	-	409,698.72	-	-	-	184,246.00	664,591.02
<b>FUND BALANCE</b>								
Change in Fund Balance	(8,067,335.73)	-	461.32	276,169.11	368,344.27	3,196,634.41	(673,107.65)	(4,898,834.27)
Beginning Fund Balance	24,398,564.47	-	1,350,953.02	2,918,753.60	6,073,335.37	135,957,634.56	600,085.21	171,299,326.23
Ending Fund Balance	16,331,228.74	-	1,351,414.34	3,194,922.71	6,441,679.64	139,154,268.97	(73,022.44)	166,400,491.96
<b>LIABILITIES AND FUND BALANCE TOTAL</b>	16,401,875.04	-	1,761,113.06	3,194,922.71	6,441,679.64	139,154,268.97	111,223.56	<b>167,065,082.98</b>
<b>VARIANCE</b>	0.00	-	-	-	(0.00)	(0.00)	0.00	-

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
<b>GENERAL FUND REVENUES - FUND 141</b>					
<b>TISA REVENUE</b>	39,015,016.00	4,657,780.80	20,122,873.99	(18,892,142.01)	51.58%
<b>SHELBY COUNTY GOVERNMENT</b>					
Property Taxes	17,227,053.00	451,499.30	1,686,497.80	(15,540,555.20)	9.79%
Sales Tax	10,200,016.00	869,223.43	3,486,814.36	(6,713,201.64)	34.18%
Wheel Tax	1,403,882.00	-	249,884.54	(1,153,997.46)	17.80%
Mixed Drink Tax		198.32	1,215.16	1,215.16	#DIV/0!
<b>CITY OF GERMANTOWN</b>					
Maintenance of Effort	3,082,064.00	256,838.67	1,541,032.02	(1,541,031.98)	50.00%
PEG Funding	97,500.00	-	21,642.56	(75,857.44)	22.20%
Mixed Drink Tax	252,000.00	29,676.43	86,098.70	(165,901.30)	34.17%
<b>OTHER LOCAL REVENUE</b>	1,241,000.00	57,797.06	466,088.76	(774,911.24)	37.56%
<b>TUITION</b>	385,057.00	2,310.00	203,479.00	(181,578.00)	52.84%
<b>OTHER STATE REVENUE</b>	3,135,937.20	40,256.57	1,263,211.34	(1,872,725.86)	40.28%
<b>TRANSFERS - INDIRECT COSTS</b>	70,000.00	-	-	(70,000.00)	0.00%
<b>RESERVES</b>	4,042,856.81	-	-	(4,042,856.81)	0.00%
<b>TOTAL GENERAL FUND REVENUES</b>	80,152,382.01	6,365,580.58	29,128,838.23	(51,023,543.78)	36.34%

<b>GENERAL FUND EXPENDITURES - FUND 141</b>					
<b>71100 REGULAR INSTRUCTION</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	27,295,587.00	2,500,503.67	11,794,750.75	(15,500,836.25)	43.21%
Benefits	6,453,156.60	571,524.17	3,446,278.02	(3,006,878.58)	53.40%
Contract w/Priv. Agencies	225,000.00	-	206,600.00	(18,400.00)	91.82%
Maint & Rep - Equipment	12,000.00	4,342.57	6,717.57	(5,282.43)	55.98%
Travel	2,500.00	206.43	1,116.78	(1,383.22)	44.67%
Other Contract Svcs	1,015,165.00	140,534.76	523,012.07	(492,152.93)	51.52%
Inst. Supplies	373,200.00	153.91	104,538.80	(268,661.20)	28.01%
Textbooks	1,144,286.16	23,298.00	739,100.08	(405,186.08)	64.59%
Software	488,000.00	2,599.50	387,729.95	(100,270.05)	79.45%
Other Supplies	153,500.00	-	150,678.67	(2,821.33)	98.16%
Inservice/Staff Dev.	130,000.00	3,752.40	94,810.55	(35,189.45)	72.93%
Other Charges	29,384.00	120.52	20,996.26	(8,387.74)	71.45%
Equipment	1,071,704.11	4,139.24	705,691.16	(366,012.95)	65.85%
<b>TOTAL REGULAR INSTRUCTION</b>	38,393,482.87	3,251,175.17	18,182,020.66	(20,211,462.21)	47.36%

<b>71150 ALTERNATIVE EDUCATION</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
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Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	276,300.00	26,425.56	123,210.94	(153,089.06)	44.59%
Benefits	64,674.80	5,911.61	27,202.97	(37,471.83)	42.06%
Inst. Supplies	1,000.00	-	-	(1,000.00)	0.00%
Equipment	1,000.00	-	-	(1,000.00)	0.00%
<b>TOTAL ALTERNATIVE EDUCATION</b>	<b>342,974.80</b>	<b>32,337.17</b>	<b>150,413.91</b>	<b>(192,560.89)</b>	<b>43.86%</b>

<b>71200 SPECIAL EDUCATION INSTRUCTION</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	5,425,740.00	546,802.90	2,336,220.61	(3,089,519.39)	43.06%
Benefits	1,247,759.40	138,258.49	600,691.17	(647,068.23)	48.14%
Contract w/Priv. Agencies	40,900.00	850.75	2,787.39	(38,112.61)	6.82%
Contracts for Sub Teachers	1,000.00	-	1,000.00	0.00	100.00%
Noncertified Subs	1,800.00	-	1,774.87	(25.13)	98.60%
Other Contract Svcs	10,000.00	962.50	1,859.00	(8,141.00)	18.59%
Inst. Supplies	28,900.00	956.55	28,900.00	0.00	100.00%
Equipment	12,000.00	-	8,936.41	(3,063.59)	74.47%
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>6,768,099.40</b>	<b>687,831.19</b>	<b>2,982,169.45</b>	<b>(3,785,929.95)</b>	<b>44.06%</b>

<b>71300 CAREER &amp; TECHNICAL EDUCATION</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	1,200,488.00	107,321.74	502,608.70	(697,879.30)	41.87%
Benefits	292,292.60	24,370.51	114,133.40	(178,159.20)	39.05%
Maintenance & Repairs	1,000.00	575.00	783.15	(216.85)	78.32%
Inst. Supplies	45,000.00	1,450.00	27,800.00	(17,200.00)	61.78%
Software	10,000.00	-	-	(10,000.00)	0.00%
Other Supplies	5,000.00	1,404.30	1,404.30	(3,595.70)	28.09%
Other Charges	259,880.00	-	-	(259,880.00)	0.00%
Equipment	616,304.00	1,100.00	12,617.12	(603,686.88)	2.05%
<b>TOTAL CAREER &amp; TECHNICAL EDUCATION</b>	<b>2,429,964.60</b>	<b>136,221.55</b>	<b>659,346.67</b>	<b>(1,770,617.93)</b>	<b>27.13%</b>

<b>72110 ATTENDANCE &amp; PLANNING</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	697,357.00	65,315.66	334,478.98	(362,878.02)	47.96%
Benefits	161,036.00	13,500.55	66,228.07	(94,807.93)	41.13%
Travel	850.00	-	281.40	(568.60)	33.11%
Other Contract Svcs.	45,000.00	-	40,593.30	(4,406.70)	0.00%
Other Supplies	5,000.00	-	1,309.50	(3,690.50)	26.19%
Inservice/Staff Dev.	26,700.00	366.34	9,841.71	(16,858.29)	36.86%

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Other Charges	37,000.00	1,156.31	1,826.82	(35,173.18)	4.94%
<b>TOTAL ATTENDANCE &amp; PLANNING</b>	<b>972,943.00</b>	<b>80,338.86</b>	<b>454,559.78</b>	<b>(518,383.22)</b>	<b>46.72%</b>
<b>72120 HEALTH SERVICES</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Salaries & Wages	600,965.00	57,918.14	261,994.08	(338,970.92)	43.60%
Benefits	170,738.00	15,012.16	65,939.11	(104,798.89)	38.62%
Travel	1,000.00	-	356.38	(643.62)	35.64%
Other Contract Svcs.	1,000.00	-	500.00	(500.00)	50.00%
Other Supplies	12,500.00	2,164.58	5,593.16	(6,906.84)	44.75%
Inservice/Staff Dev.	7,500.00	540.89	2,408.70	(5,091.30)	32.12%
Other Charges	7,500.00	2,500.00	4,556.94	(2,943.06)	60.76%
Equipment	8,250.00	663.88	1,572.50	(6,677.50)	19.06%
<b>TOTAL HEALTH SERVICES</b>	<b>809,453.00</b>	<b>78,799.65</b>	<b>342,920.87</b>	<b>(466,532.13)</b>	<b>42.36%</b>
<b>72130 OTHER STUDENT SUPPORT/GUIDANCE</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Salaries & Wages	1,579,067.00	144,679.58	687,098.91	(891,968.09)	43.51%
Benefits	332,558.00	33,006.08	153,594.87	(178,963.13)	46.19%
Travel	500.00	25.13	128.73	(371.27)	25.75%
Other Contract Svcs.	46,000.00	1,782.00	2,442.00	(43,558.00)	5.31%
Other Supplies	25,300.00	-	-	(25,300.00)	0.00%
Inservice/Staff Dev.	63,869.00	1,472.37	11,022.37	(52,846.63)	17.26%
Other Charges	70,000.00	-	68,816.50	(1,183.50)	98.31%
Other Equipment	99,255.00	-	23,882.00	(75,373.00)	24.06%
<b>TOTAL OTHER STUDENT SUPPORT/GUIDANCE</b>	<b>2,216,549.00</b>	<b>180,965.16</b>	<b>946,985.38</b>	<b>(1,269,563.62)</b>	<b>42.72%</b>
<b>72210 REGULAR INSTRUCTION SUPPORT</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Salaries & Wages	2,606,951.00	239,770.79	1,229,881.54	(1,377,069.46)	47.18%
Benefits	541,419.40	51,462.99	256,621.68	(284,797.72)	47.40%
Consultants	30,000.00	-	1,500.00	(28,500.00)	5.00%
Travel	2,500.00	189.49	1,080.94	(1,419.06)	43.24%
Library Books/Media	53,400.00	-	53,400.00	0.00	100.00%
Other Supplies	13,610.98	201.63	5,739.27	(7,871.71)	42.17%
Inservice/Staff Dev.	52,000.00	3,544.16	12,379.25	(39,620.75)	23.81%
Other Charges	5,000.00	-	1,785.26	(3,214.74)	35.71%
Other Equipment	6,013.47	-	1,189.63	(4,823.84)	19.78%

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
<b>TOTAL REGULAR EDUCATION SUPPORT</b>	3,310,894.85	295,169.06	1,563,577.57	(1,747,317.28)	47.23%
<b>72220 SPECIAL EDUCATION SUPPORT</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Salaries & Wages	1,925,157.00	176,852.53	874,277.98	(1,050,879.02)	45.41%
Benefits	452,073.40	39,795.28	189,263.67	(262,809.73)	41.87%
Contract w/Priv. Agencies	11,000.00	387.40	3,193.05	(7,806.95)	29.03%
Evaluation & Testing	15,868.00	-	15,868.00	0.00	100.00%
Travel	7,500.00	50.26	571.41	(6,928.59)	7.62%
Other Supplies	7,000.00	1,708.65	3,517.08	(3,482.92)	50.24%
Inservice/Staff Dev.	22,000.00	1,282.27	18,489.91	(3,510.09)	84.05%
Other Charges	1,500.00	5.49	283.70	(1,216.30)	18.91%
<b>TOTAL SPECIAL EDUCATION SUPPORT</b>	2,442,098.40	220,081.88	1,105,464.80	(1,336,633.60)	45.27%
<b>72230 CAREER &amp; TECHNICAL SUPPORT</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Director/ Supervisor	22,092.00	2,041.04	12,143.46	(9,948.54)	54.97%
Benefits	5,665.00	493.64	2,830.09	(2,834.91)	49.96%
Other Supplies	1,953.00	-	-	(1,953.00)	0.00%
Inservice/Staff Dev.	4,000.00	-	-	(4,000.00)	0.00%
<b>TOTAL CAREER &amp; TECHNICAL SUPPORT</b>	33,710.00	2,534.68	14,973.55	(18,736.45)	44.42%
<b>72250 TECHNOLOGY</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Salaries & Wages	899,336.00	83,538.08	456,727.96	(442,608.04)	50.79%
Benefits	263,093.00	20,037.99	103,449.03	(159,643.97)	39.32%
Communications	93,400.00	4,906.41	24,542.42	(68,857.58)	26.28%
Consultants	13,500.00	-	8,124.52	(5,375.48)	60.18%
Maintenance & Repairs	62,805.25	3,176.95	9,914.95	(52,890.30)	15.79%
Internet Connectivity	280,857.00	15,651.20	82,556.00	(198,301.00)	29.39%
Travel	2,000.00	75.88	568.82	(1,431.18)	28.44%
Other Contract Svcs.	70,000.00	-	-	(70,000.00)	0.00%
Office Supplies	500.00	-	-	(500.00)	0.00%
Cabling	22,143.00	-	21,364.43	(778.57)	96.48%
Software	612,901.24	17,399.06	533,804.39	(79,096.85)	87.09%
Other Supplies	27,769.00	1,123.98	2,165.58	(25,603.42)	7.80%
Inservice/Staff Dev.	3,000.00	-	154.38	(2,845.62)	5.15%
Other Charges	33,000.00	-	31,223.40	(1,776.60)	94.62%

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Adm Equipment	63,656.00	20,842.80	31,342.59	(32,313.41)	49.24%
Other Equipment	65,000.00	20,978.95	31,701.40	(33,298.60)	48.77%
<b>TOTAL TECHNOLOGY</b>	<b>2,512,960.49</b>	<b>187,731.30</b>	<b>1,337,639.87</b>	<b>(1,175,320.62)</b>	<b>53.23%</b>

<b>72310 BOARD OF EDUCATION SERVICES</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	21,500.00	-	-	(21,500.00)	0.00%
Benefits	58,645.00	580.96	7,745.83	(50,899.17)	13.21%
OPEB	500,000.00	-	-	(500,000.00)	0.00%
Audit Services	99,650.00	57,250.00	89,850.00	(9,800.00)	90.17%
Dues & Memberships	21,000.00	-	10,250.00	(10,750.00)	48.81%
Legal Services	180,350.00	12,079.00	59,885.43	(120,464.57)	33.21%
Other Supplies	1,000.00	6.08	263.20	(736.80)	26.32%
Liability Insurance	125,000.00	-	83,221.00	(41,779.00)	66.58%
Surety Bond Premium	300.00	300.00	300.00	0.00	100.00%
Trustee Commissions	474,619.00	17,642.25	68,171.75	(406,447.25)	14.36%
Workers' Compensation	90,000.00	1,413.69	77,387.13	(12,612.87)	85.99%
Inservice/Staff Dev.	20,000.00	(22.24)	14,120.39	(5,879.61)	70.60%
<b>TOTAL BOARD OF EDUCATION SERVICES</b>	<b>1,592,064.00</b>	<b>89,249.74</b>	<b>411,194.73</b>	<b>(1,180,869.27)</b>	<b>25.83%</b>

<b>72320 OFFICE OF SUPERINTENDENT</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	476,562.00	41,972.24	232,373.44	(244,188.56)	48.76%
Benefits	115,046.00	9,278.38	52,798.59	(62,247.41)	45.89%
Dues & Memberships	9,500.00	21.95	3,534.50	(5,965.50)	37.21%
Postal Charges	10,000.00	2,153.00	5,002.04	(4,997.96)	50.02%
Travel	5,000.00	19.76	1,376.56	(3,623.44)	27.53%
Other Contracted Svcs.	29,600.00	1,007.58	11,810.59	(17,789.41)	39.90%
Office Supplies	20,000.00	176.23	3,365.57	(16,634.43)	16.83%
Other Supplies	28,250.00	438.14	10,608.28	(17,641.72)	37.55%
Inservice/Staff Dev.	21,200.00	172.97	8,958.85	(12,241.15)	42.26%
Other Charges	1,000.00	113.92	414.54	(585.46)	41.45%
<b>TOTAL OFFICE OF SUPERINTENDENT</b>	<b>716,158.00</b>	<b>55,354.17</b>	<b>330,242.96</b>	<b>(385,915.04)</b>	<b>46.11%</b>

<b>72410 OFFICE OF PRINCIPAL</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	3,857,770.00	368,063.45	1,784,314.50	(2,073,455.50)	46.25%
Benefits	877,670.00	80,800.86	381,032.84	(496,637.16)	43.41%

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Other Supplies	147,001.00	-	147,001.00	0.00	100.00%
Inservice/Staff Dev.	12,000.00	383.72	2,053.42	(9,946.58)	17.11%
Other Charges	16,500.00	-	16,175.00	(325.00)	98.03%
<b>TOTAL OFFICE OF PRINCIPAL</b>	<b>4,910,941.00</b>	<b>449,248.03</b>	<b>2,330,576.76</b>	<b>(2,580,364.24)</b>	<b>47.46%</b>

72510 FISCAL SERVICES	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	478,479.00	40,378.08	195,903.56	(282,575.44)	40.94%
Benefits	128,935.00	9,042.60	43,140.41	(85,794.59)	33.46%
Dues & Memberships	700.00	-	100.00	(600.00)	14.29%
Travel	600.00	-	499.71	(100.29)	83.29%
Other Contract Svcs.	10,000.00	-	1,050.00	(8,950.00)	10.50%
Office Supplies	5,000.00	244.86	756.69	(4,243.31)	15.13%
Software	88,000.00	3,500.00	54,035.83	(33,964.17)	61.40%
Inservice/Staff Dev.	13,000.00	2,948.51	9,813.56	(3,186.44)	75.49%
Other Charges	10,250.00	-	343.32	(9,906.68)	3.35%
Other Equipment	1,500.00	-	-	(1,500.00)	0.00%
<b>TOTAL FISCAL SERVICES</b>	<b>736,464.00</b>	<b>56,114.05</b>	<b>305,643.08</b>	<b>(430,820.92)</b>	<b>41.50%</b>

72520 HUMAN RESOURCES	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	453,208.00	38,690.83	211,299.79	(241,908.21)	46.62%
Benefits	104,344.00	7,926.32	41,615.46	(62,728.54)	39.88%
Dues & Memberships	899.00	-	624.00	(275.00)	69.41%
Travel	100.00	-	-	(100.00)	0.00%
Other Contract Svcs.	7,547.00	-	7,546.50	(0.50)	99.99%
Office Supplies	2,000.00	141.33	528.42	(1,471.58)	26.42%
Software	24,832.00	-	21,625.14	(3,206.86)	87.09%
Other Supplies	1,200.00	-	13.46	(1,186.54)	1.12%
Inservice/Staff Dev.	40,815.00	6,711.27	35,083.68	(5,731.32)	85.96%
Other Charges	11,040.00	-	5,174.30	(5,865.70)	46.87%
<b>TOTAL HUMAN RESOURCES</b>	<b>645,985.00</b>	<b>53,469.75</b>	<b>323,510.75</b>	<b>(322,474.25)</b>	<b>50.08%</b>

72610 OPERATION OF PLANT	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	633,927.00	66,588.99	316,713.49	(317,213.51)	49.96%
Benefits	193,072.00	17,575.61	82,243.95	(110,828.05)	42.60%
Janitorial Services	1,450,000.00	118,511.24	593,230.20	(856,769.80)	40.91%

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Other Contract Svcs.	150,000.00	7,099.56	58,626.35	(91,373.65)	39.08%
Utilities	1,250,000.00	91,870.82	597,116.87	(652,883.13)	47.77%
Property Insurance	425,000.00	-	404,711.00	(20,289.00)	95.23%
Other Charges	50,000.00	1,922.00	25,465.68	(24,534.32)	50.93%
Equipment	5,000.00	-	1,608.98	(3,391.02)	32.18%
<b>TOTAL OPERATION OF PLANT</b>	<b>4,156,999.00</b>	<b>303,568.22</b>	<b>2,079,716.52</b>	<b>(2,077,282.48)</b>	<b>50.03%</b>

<b>72620 MAINTENANCE OF PLANT</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	624,870.00	56,901.36	312,368.16	(312,501.84)	49.99%
Benefits	158,442.00	13,130.49	68,350.22	(90,091.78)	43.14%
Maintenance & Repairs	1,007,182.24	61,311.02	477,117.39	(530,064.85)	47.37%
Travel	25,000.00	386.56	4,953.30	(20,046.70)	19.81%
Other Contract Svcs.	10,000.00	-	7,669.62	(2,330.38)	76.70%
Office Supplies	1,000.00	-	143.80	(856.20)	14.38%
Inservice/Staff Dev.	10,000.00	-	140.95	(9,859.05)	1.41%
<b>TOTAL MAINTENANCE OF PLANT</b>	<b>1,836,494.24</b>	<b>131,729.43</b>	<b>870,743.44</b>	<b>(965,750.80)</b>	<b>47.41%</b>

<b>72710 TRANSPORTATION</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Contracts w/Other Schools	82,891.00	6,908.00	41,448.00	(41,443.00)	50.00%
Contracts w/Private Agencies	1,900,000.00	142,588.50	710,617.40	(1,189,382.60)	37.40%
Diesel	200,000.00	15,488.86	50,358.31	(149,641.69)	25.18%
<b>TOTAL TRANSPORTATION</b>	<b>2,182,891.00</b>	<b>164,985.36</b>	<b>802,423.71</b>	<b>(1,380,467.29)</b>	<b>36.76%</b>

<b>72830 SCHOOL SAFETY</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Maintenance & Repairs	3,000.00	-	-	(3,000.00)	0.00%
Office Supplies	250.00	-	-	(250.00)	0.00%
Other Supplies & Materials	500.00	-	240.59	(259.41)	48.12%
Inservice/Staff Dev.	10,000.00	-	74.38	(9,925.62)	0.74%
Other Charges	30,950.00	3,360.00	9,810.00	(21,140.00)	31.70%
Other Equipment	55,000.00	-	-	(55,000.00)	0.00%
<b>TOTAL SCHOOL SAFETY</b>	<b>99,700.00</b>	<b>3,360.00</b>	<b>10,124.97</b>	<b>(89,575.03)</b>	<b>10.16%</b>

<b>76100 REGULAR CAPITAL OUTLAY</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Architects	568,416.74	-	264,276.33	(304,140.41)	46.49%

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Oth Contracted Services	194,702.00	72,720.32	72,720.32	(121,981.68)	37.35%
Transfer to Other Funds	528,158.00	23,091.25	378,266.67	(149,891.33)	71.62%
Building Construction	66,898.00	12,614.47	51,032.47	(15,865.53)	76.28%
Building Improvements	950,242.78	1,555.00	753,048.89	(197,193.89)	79.25%
Other Capital Outlay	733,137.84	29,637.95	472,579.85	(260,557.99)	64.46%
<b>TOTAL REGULAR CAPITAL OUTLAY</b>	<b>3,041,555.36</b>	<b>139,618.99</b>	<b>1,991,924.53</b>	<b>(1,049,630.83)</b>	<b>65.49%</b>
<b>TRANSFERS TO CAFETERIA FUND</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>80,152,382.01</b>	<b>6,599,883.41</b>	<b>37,196,173.96</b>	<b>(42,956,208.05)</b>	<b>46.41%</b>
<b>TOTAL GENERAL FUND BALANCE</b>	<b>0.00</b>	<b>(234,302.83)</b>	<b>(8,067,335.73)</b>		

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
<b>FEDERAL FUND REVENUES - FUND 142</b>					
Consolidated Admin	78,700.00	6,449.06	36,756.16	(41,943.84)	46.70%
Title I, Part A	1,205,426.00	121,821.61	404,332.13	(801,093.87)	33.54%
Title II, Part A	165,900.00	10,054.97	55,979.10	(109,920.90)	33.74%
Title III	27,460.00	2,114.29	12,856.69	(14,603.31)	46.82%
Title IV	133,843.00	12,403.12	28,127.60	(105,715.40)	21.02%
CTE Perkins Basic	63,761.00	2,200.12	48,220.85	(15,540.15)	75.63%
IDEA, Part B	2,582,511.00	100,045.63	504,430.44	(2,078,080.56)	19.53%
IDEA Preschool	27,508.00	3,189.07	17,419.45	(10,088.55)	63.33%
<b>TOTAL FEDERAL FUND REVENUES</b>	<b>4,285,109.00</b>	<b>258,277.87</b>	<b>1,108,122.42</b>	<b>(3,176,986.58)</b>	<b>25.86%</b>

<b>FEDERAL FUND EXPENDITURES - FUND 142</b>					
<b>CONSOLIDATED ADM - 010</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	55,235.00	4,602.58	27,615.48	(27,619.52)	50.00%
Benefits	12,304.00	1,017.08	5,503.35	(6,800.65)	44.73%
Other Supplies & Materials	300.00	-	-	(300.00)	0.00%
Indirect Costs	2,000.00	-	-	(2,000.00)	0.00%
Inservice/Staff Dev.	8,861.00	829.40	3,637.33	(5,223.67)	41.05%
<b>TOTAL CONSOLIDATED ADM</b>	<b>78,700.00</b>	<b>6,449.06</b>	<b>36,756.16</b>	<b>(41,943.84)</b>	<b>46.70%</b>

<b>TITLE I, PART A - 100</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
Salaries & Wages	456,197.00	41,933.40	161,852.61	(294,344.39)	35.48%
Benefits	112,116.00	8,394.49	34,118.21	(77,997.79)	30.43%
Travel/Mileage	4,000.00	-	-	(4,000.00)	0.00%
Contracts for Sub Teachers	47,510.00	9,288.00	9,739.50	(37,770.50)	20.50%
Other Contract Svcs.	38,000.00	-	-	(38,000.00)	0.00%
Inst. Supplies	110,651.00	9,610.77	62,621.42	(48,029.58)	56.59%
Software	1,700.00	-	1,397.00	(303.00)	82.18%
Other Supplies & Materials	4,600.00	-	122.48	(4,477.52)	2.66%
Indirect costs	39,000.00	-	-	(39,000.00)	0.00%
Inservice/Staff Dev.	311,548.00	43,009.95	106,023.48	(205,524.52)	34.03%
Other Charges	5,829.00	-	817.78	(5,011.22)	14.03%
Regular Instruction Equipment	66,275.00	9,585.00	21,785.49	(44,489.51)	32.87%
Other Equipment	8,000.00	-	5,854.16	(2,145.84)	73.18%
<b>TOTAL TITLE I, PART A</b>	<b>1,205,426.00</b>	<b>121,821.61</b>	<b>404,332.13</b>	<b>(801,093.87)</b>	<b>33.54%</b>

<b>TITLE II, PART A - 200</b>	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
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Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

Salaries & Wages	51,660.00	3,682.08	25,842.48	(25,817.52)	50.02%
Benefits	11,348.00	811.70	4,871.48	(6,476.52)	42.93%
Contracts for Sub Teachers	5,160.00	451.50	1,870.50	(3,289.50)	36.25%
Indirect Costs	6,000.00	-	-	(6,000.00)	0.00%
Inservice/Staff Dev.	91,732.00	5,109.69	23,394.64	(68,337.36)	25.50%
<b>TOTAL TITLE II, PART A</b>	<b>165,900.00</b>	<b>10,054.97</b>	<b>55,979.10</b>	<b>(109,920.90)</b>	<b>33.74%</b>

<b>TITLE III - 300</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Instructional Supplies & Materials	15,093.00	1,915.20	10,503.06	(4,589.94)	69.59%
Other Supplies & Materials	300.00	-	-	(300.00)	0.00%
Inservice/Staff Dev.	12,067.00	199.09	2,353.63	(9,713.37)	19.50%
<b>TOTAL TITLE III</b>	<b>27,460.00</b>	<b>2,114.29</b>	<b>12,856.69</b>	<b>(14,603.31)</b>	<b>46.82%</b>

<b>TITLE IV - 440</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Contracts for Sub Teachers	4,515.00	-	-	(4,515.00)	0.00%
Other Contract Svcs.	15,000.00	-	-	(15,000.00)	0.00%
Instructional Supplies & Materials	11,000.00	-	8,809.32	(2,190.68)	80.08%
Other Supplies & Materials	23,670.00	-	3,406.59	(20,263.41)	14.39%
Inservice/Staff Dev.	71,082.00	12,403.12	13,855.12	(57,226.88)	19.49%
Other Charges	2,000.00	-	-	(2,000.00)	0.00%
Reg Instructional Equipment	6,576.00	-	2,056.57	(4,519.43)	31.27%
<b>TOTAL TITLE IV</b>	<b>133,843.00</b>	<b>12,403.12</b>	<b>28,127.60</b>	<b>(105,715.40)</b>	<b>21.02%</b>

<b>CTE PERKINS BASIC - 800</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Contracts w/ Vehicle Owners	6,400.00	-	-	(6,400.00)	0.00%
Contracts for Sub Teachers	6,100.00	129.00	3,418.50	(2,681.50)	56.04%
Instructional Supplies & Materials	500.00	115.96	115.96	(384.04)	23.19%
Software	28,000.00	-	27,960.00	(40.00)	99.86%
Other Supplies	8,918.00	-	8,699.00	(219.00)	97.54%
Inservice/Staff Dev.	13,843.00	1,955.16	8,027.39	(5,815.61)	57.99%
<b>TOTAL CTE PERKINS BASIC</b>	<b>63,761.00</b>	<b>2,200.12</b>	<b>48,220.85</b>	<b>(15,540.15)</b>	<b>75.63%</b>

<b>IDEA, PART B - 900</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Salaries & Wages	826,000.00	68,338.03	332,804.18	(493,195.82)	40.29%
Benefits	342,804.00	18,628.67	88,942.18	(253,861.82)	25.95%
Contracts W/Private Agencies	102,159.00	-	-	(102,159.00)	0.00%
Evaluation & Testing	45,000.00	-	4,773.55	(40,226.45)	10.61%

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

Maintenance & Repairs-Vehicles	3,000.00	-	-	(3,000.00)	0.00%
Contracts for Sub Teachers	12,000.00	1,944.09	5,846.09	(6,153.91)	48.72%
Noncertified Subs	15,000.00	267.09	1,807.82	(13,192.18)	12.05%
Other Contract Svcs.	40,000.00	3,368.75	3,368.75	(36,631.25)	8.42%
Fuel	4,000.00	221.13	221.13	(3,778.87)	5.53%
Instr. Supplies	215,000.00	62.37	9,961.37	(205,038.63)	4.63%
Other Supplies	163,000.00	-	23,121.89	(139,878.11)	14.19%
Indirect costs	20,000.00	-	-	(20,000.00)	0.00%
Vehicle Insurance	1,000.00	-	252.43	(747.57)	25.24%
Inservice/Staff Dev.	153,948.00	5,723.50	23,841.75	(130,106.25)	15.49%
Other Charges	39,600.00	-	2,570.00	(37,030.00)	6.49%
Special Education Equipment	100,000.00	1,492.00	6,919.30	(93,080.70)	6.92%
Other Equipment	500,000.00	-	-	(500,000.00)	0.00%
<b>TOTAL IDEA, PART B</b>	<b>2,582,511.00</b>	<b>100,045.63</b>	<b>504,430.44</b>	<b>(2,078,080.56)</b>	<b>19.53%</b>

<b>IDEA PRESCHOOL - 910</b>	<b>2025-26 FYTD Revised Bdgt</b>	<b>December 2025 Monthly Activity</b>	<b>2025-26 FYTD Activity</b>	<b>Unexpended Balance</b>	<b>2025-26 FYTD %</b>
Other Contract Svcs.	13,651.00	-	13,651.00	0.00	100.00%
Instr. Supplies	3,903.00	200.97	440.95	(3,462.05)	11.30%
Indirect Costs	877.00	-	-	(877.00)	0.00%
Inservice/Staff Dev.	5,774.00	2,988.10	3,327.50	(2,446.50)	57.63%
Special Education Equipment	3,303.00	-	-	(3,303.00)	0.00%
<b>TOTAL IDEA PRESCHOOL</b>	<b>27,508.00</b>	<b>3,189.07</b>	<b>17,419.45</b>	<b>(10,088.55)</b>	<b>63.33%</b>

<b>TOTAL FEDERAL FUND EXPENDITURES</b>	<b>4,285,109.00</b>	<b>258,277.87</b>	<b>1,108,122.42</b>	<b>(3,176,986.58)</b>	<b>25.86%</b>
<b>TOTAL FEDERAL FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>		

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
<b>SCHOOL NUTRITION FUND REVENUES - FUND 143</b>					
Lunch, Breakfast, A la Carte Sales	1,561,259.00	128,124.30	811,316.80	(749,942.20)	51.97%
State Matching Funds	-	-	-	-	0.00%
USDA School Lunch	534,604.00	33,535.57	206,120.39	(328,483.61)	38.56%
USDA Breakfast	45,650.00	4,278.16	25,475.06	(20,174.94)	55.81%
USDA Other	-	6,960.50	6,960.50	6,960.50	0.00%
Other State Funds	-	-	-	-	0.00%
Other Federal Thru State Funds	60,729.00	-	-	(60,729.00)	0.00%
Other Revenue	7,296.00	147.10	1,323.20	(5,972.80)	18.14%
<b>RESERVES</b>				-	0.00%
<b>TOTAL SCHOOL NUTRITION FUND REVENUES</b>	<b>2,209,538.00</b>	<b>173,045.63</b>	<b>1,051,195.95</b>	<b>(1,158,342.05)</b>	<b>47.58%</b>
<b>CONTRACTED EXPENDITURES - FUND 143</b>					
Other Contracted Services - SFE	1,875,174.82	164,247.30	1,021,821.51	(853,353.31)	54.49%
<b>DISTRICT EXPENDITURES - FUND 143</b>					
Maint and Repair - Equipment	40,000.00	1,141.26	12,517.53	(27,482.47)	31.29%
UDSA Commodities	138,074.00	-	-	(138,074.00)	0.00%
Other Supplies & Materials	7,000.00	150.73	899.73	(6,100.27)	12.85%
Inservice/ Staff Development	2,000.00	-	1,121.59	(878.41)	56.08%
Equipment	100,000.00	-	14,374.27	(85,625.73)	14.37%
<b>TOTAL DISTRICT EXPENDITURES</b>	<b>287,074.00</b>	<b>1,291.99</b>	<b>28,913.12</b>	<b>(258,160.88)</b>	<b>10.07%</b>
<b>TOTAL SCHOOL NUTRITION FUND EXPENDITURES</b>	<b>2,162,248.82</b>	<b>165,539.29</b>	<b>1,050,734.63</b>	<b>(1,111,514.19)</b>	
Excess/(Def) of Revenues over Expenditures	47,289.18	7,506.34	461.32	(46,827.86)	
Operating Transfer In	-	-	-		
<b>SCHOOL NUTRITION FUND BALANCE</b>	<b>47,289.18</b>	<b>7,506.34</b>	<b>461.32</b>		

Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
<b>CAPITAL IMPROV FUND REVENUES - FUND 177</b>					
County Commission	2,500,000.00	245,356.55	1,226,782.75	(1,273,217.25)	49.07%
Transfers from City of Germantown	-	-	-	-	0.00%
Interest Income	-	-	-	-	0.00%
<b>RESERVES</b>	<b>1,450,613.64</b>	-	-	-	0.00%
<b>TOTAL CAPITAL IMPROV REVENUES</b>	<b>3,950,613.64</b>	<b>245,356.55</b>	<b>1,226,782.75</b>	<b>(1,273,217.25)</b>	<b>31.05%</b>
<b>CAPITAL IMPROV FUND EXPENDITURES - FUND 177</b>					
Building Improvements	3,950,613.64	-	950,613.64	(3,000,000.00)	24.06%
<b>TOTAL CAPITAL IMPROV EXPENDITURES</b>	<b>3,950,613.64</b>	<b>-</b>	<b>950,613.64</b>	<b>(3,000,000.00)</b>	<b>24.06%</b>
<b>CAPITAL IMPROVEMENTS FUND BALANCE</b>	<b>(0.00)</b>	<b>245,356.55</b>	<b>276,169.11</b>		

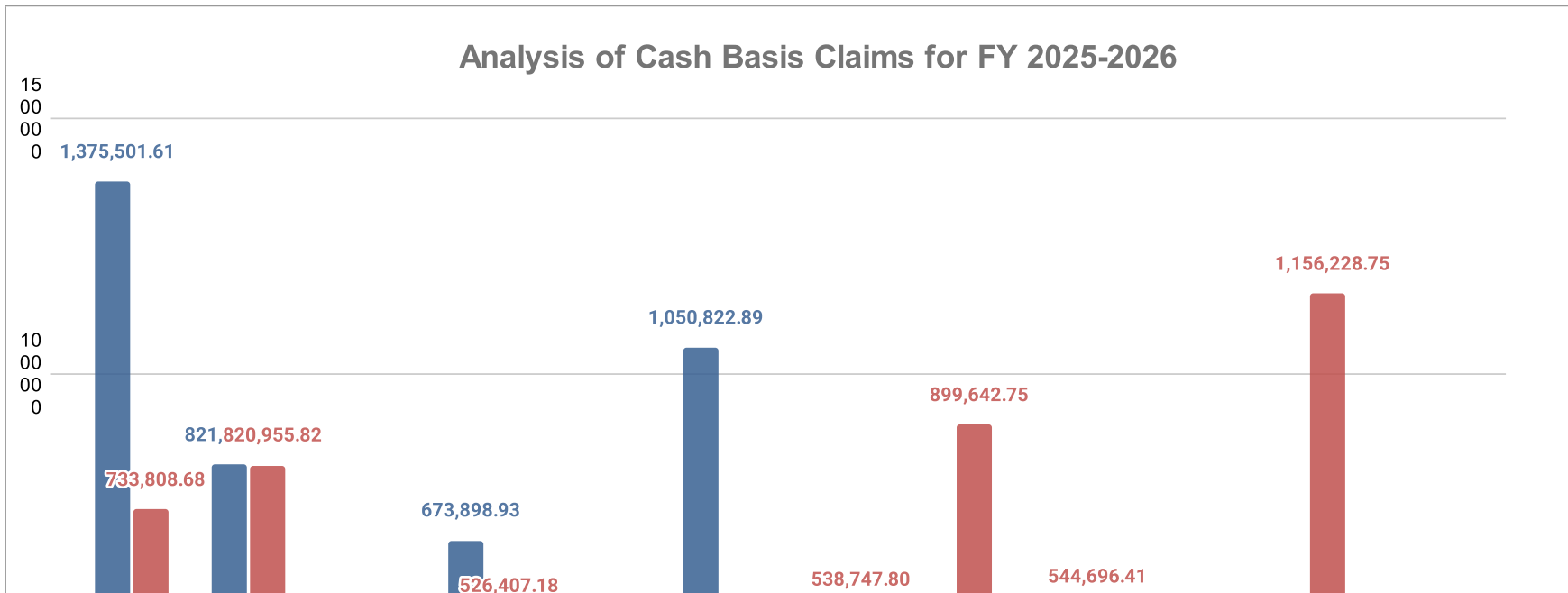
Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025

	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
<b>OPEB TRUST FUND REVENUES - 210</b>					
Employer Contributions	547,000.00	-	-	(547,000.00)	0.00%
Retiree Contributions	96,000.00	-	-	(96,000.00)	0.00%
Interest and Dividend Income	75,000.00	60,002.89	109,584.68	34,584.68	146.11%
Realized gain/(loss) on investments	-	19,807.25	44,760.17	44,760.17	0.00%
Unrealized gain/(loss) on investments	318,000.00	(55,248.73)	299,549.40	(18,450.60)	94.20%
Other Income	-	-	-	-	0.00%
<b>TOTAL OPEB TRUST FUND REVENUES</b>	<b>1,036,000.00</b>	<b>24,561.41</b>	<b>453,894.25</b>	<b>(582,105.75)</b>	<b>43.81%</b>
<b>OPEB TRUST FUND EXPENDITURES - 210</b>					
Retiree Stipends	120,000.00	13,500.00	78,300.00	(41,700.00)	65.25%
Medical Claims /Stop Loss Premiums	600,000.00	-	-	(600,000.00)	0.00%
Administrative Expenses	25,000.00	1,208.33	7,249.98	(17,750.02)	29.00%
Insurance Premiums	40,000.00	-	-	(40,000.00)	0.00%
<b>TOTAL OPEB TRUST FUND EXPENDITURES</b>	<b>785,000.00</b>	<b>14,708.33</b>	<b>85,549.98</b>	<b>(699,450.02)</b>	<b>10.90%</b>
<b>OPEB TRUST FUND BALANCE</b>	<b>251,000.00</b>	<b>9,853.08</b>	<b>368,344.27</b>		

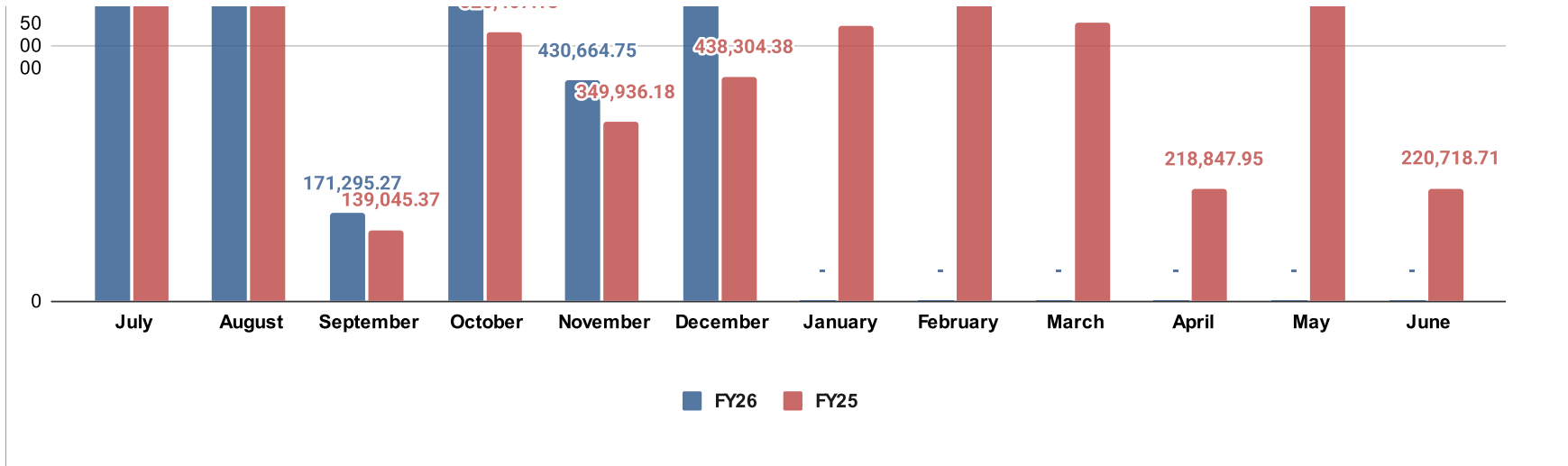
	2025-26 FYTD Revised Bdgt	December 2025 Monthly Activity	2025-26 FYTD Activity	Unexpended Balance	2025-26 FYTD %
<b>HEALTH INS FUND REVENUES - FUND 263</b>					
Employee Contributions	2,203,215.00	223,954.76	1,011,253.43	(1,191,961.57)	45.90%
Employer Contributions	4,675,360.00	392,824.94	2,576,061.82	(2,099,298.18)	55.10%
Other Income	100,000.00	-	218,822.78	118,822.78	218.82%
Interest Income	-	877.97	4,959.59	4,959.59	0.00%
<b>RESERVES</b>	<b>1,200,000.00</b>	-	1,000,000.00	(200,000.00)	0.00%
<b>TOTAL HEALTH INS FUND REVENUES</b>	<b>8,178,575.00</b>	<b>617,657.67</b>	<b>4,811,097.62</b>	<b>(3,367,477.38)</b>	<b>58.83%</b>
<b>HEALTH INS FUND EXPENDITURES - FUND 263</b>					
Medical Claims	6,226,575.00	1,050,822.89	4,523,718.08	(1,702,856.92)	72.65%
Stop-Loss Premiums	1,100,000.00	96,474.14	554,584.71	(545,415.29)	50.42%
Administrative Expenses	312,000.00	26,092.83	157,773.53	(154,226.47)	50.57%
Other Contracted Services - Clinic	540,000.00	45,587.30	248,128.95	(291,871.05)	45.95%
<b>TOTAL HEALTH INS FUND EXPENDITURES</b>	<b>8,178,575.00</b>	<b>1,218,977.16</b>	<b>5,484,205.27</b>	<b>(2,694,369.73)</b>	<b>67.06%</b>
<b>HEALTH INSURANCE FUND BALANCE</b>	<b>-</b>	<b>(601,319.49)</b>	<b>(673,107.65)</b>		

**CASH BASIS HEALTH CLAIMS ANALYSIS**

MONTH	FY 26 Cash Basis Claims	FY 25 Cash Basis Claims	
July	1,375,501.61	733,808.68	
August	821,534.63	820,955.82	
September	171,295.27	139,045.37	
October	673,898.93	526,407.18	
November	430,664.75	349,936.18	
December	1,050,822.89	438,304.38	
January	-	538,747.80	
February	-	899,642.75	
March	-	544,696.41	
April	-	218,847.95	
May	-	1,156,228.75	
June	-	220,718.71	
Y-T-D	<u>4,523,718.08</u>	<u>6,587,339.98</u>	Monthly Average Budgeted <u>518,881.25</u>



Germantown Municipal School District REVENUE and EXPENSE REPORT SCHOOL OPERATING FUND As of Month Ending December 31, 2025



## Financial Report Notes - Month End of December 2025

- Report Total Assets, Liabilities, and Fund Balance for each fund on the Balance Sheet.
- Health Insurance Fund: Health Claims totaled \$1.05 million for the month versus \$519K budgeted, bringing our YTD total for claims to \$4.5 million. The claim expenses to date represent 72% of the total annual budget.
- Cafeteria Fund: SFE is reporting a net income of \$461.32 for the year
- OPEB Trust Fund: Net realized and unrealized gains on investments total \$344K year to date.



## **GMSD Board Business Meeting**

December 16, 2025 6:00 PM

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

### **Board Members**

Mr. Brian Curry: Present  
Mr. Andy Ellis: Present  
Mrs. Angela Griffith: Present  
Mr. Scotty Hendricks Jr.: Present  
Mr. Ryan Strain: Present

### **Student Board Representative:**

Billy Gates

### **In Attendance:**

Superintendent Jason Manuel  
Board Secretary Jo Ellen Druelinger

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

Chair Angela Griffith called the meeting to order at 6:08 p.m.

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

Chair Angela Griffith called for a moment of silence.

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

Chair Angela Griffith led the Pledge of Allegiance.

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

**Motion passed:** I move to amend the agenda by adding the 2026 Legislative Agenda, passed with a motion by Mr. Ryan Strain and a second by Mr. Brian Curry.

Mr. Brian Curry: Yea  
Mr. Andy Ellis: Yea  
Mrs. Angela Griffith: Yea  
Mr. Scotty Hendricks Jr.: Yea  
Mr. Ryan Strain: Yea

Yea: 5, Nay: 0

#### **5. Recognition and Awards**

The Board recognized student musicians representing orchestra, band, and choir for achieving All-State, the highest level of performance in the state of Tennessee. Students were recognized individually, followed by group acknowledgments. The Board also recognized and expressed appreciation for the teachers' dedication, leadership, and commitment to empowering student potential:

- **Kevin Carpenter**, Director of Bands
- **Brian Sims**, Associate Band Director
- **Kinsey Healey**, Choir Director
- **Steven Short**, Orchestra Director

#### **All-State Orchestra**

Yifei Ren, Rashi Kumar, Myles Martin, Ashton Carter, Zachary Randall, Will Bowman, Noah Mahintorabi, Sullivan McCleary, Juliana Delgado, David Joo, Pranav Bhat, Saatvik Srinivas, James Brantley, Amelia Moyer, Robert McMaster

#### **All-State Band**

Baily Lim, Ryder Ulander, Lucy McCarrens, Ishaan Ramesh, Justin Hicks, Turner Coverdale (alt), Gerald MacNeil (alt), Andrew Camamile (alt), Gavyn Westrich (alt), Thomas Humphrey (alt), Marco Ovando (alt)

#### **All-State Choir**

Laurel Kay, Scarlet Steadman, Eliana Crenshaw, Addelyn Simpson, Adelaide Ranson, Manya Tyagi, Saileela Sathiyarayanan, Eli Cole, Benjamin Cathey, Braylen Albright, Fletcher Horrell, Walt Summy, Brant Loper, Roland Scott

## **6. REPORTS**

### **A. TN Legislative Update**

Board Member Curry presented the proposed **2026 Legislative Agenda**, on the agenda as an action item. Key advocacy priorities include:

- Funding for federally mandated early childhood special education classrooms currently unfunded by the TISA formula
- Opposition to unfunded mandates
- Support for parent choice while opposing the use of public funds for private schools not held to the same accountability standards
- Advocacy for transparency and accountability for any entity receiving taxpayer dollars
- Support for incentives to recruit and retain educators
- Support for allowing ACT or SAT assessments in place of TCAP for grades 9-12

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



Chair Griffith reported on Board and district activities during the month, noting Board member participation in numerous district, school, and community events, including the Germantown Holiday Parade; Houston High School and Houston Middle School orchestra, band, and choir concerts; Falcon Footlights productions of *Elf Jr.*; Houston High School theater performances; National Signing Day; athletic events; PTO meetings; and community conversations.

The Chair recognized students and staff for earning first place in the Germantown Holiday Parade float competition and thanked all who contributed to its success.

Chair Griffith shared a reflective message on joy, distinguishing it from happiness and emphasizing its deeper, enduring role in education. She noted that joy is often rooted in purpose, connection, growth, and resilience for teachers, students, and parents and extended wishes for a joyful holiday season.

### **C. Financial Report**

Chief Financial Officer Stuart Reckord reported the Total Assets, Liabilities, and Fund Balances on the Balance Sheet for the month ending November 2025.

Health Insurance Fund: Health Claims totaled \$431K for the month versus \$519K budgeted, bringing our YTD total for claims to \$3.5 million. The claim expenses to date represent 56% of the total annual budget.

Cafeteria Fund: SFE is reporting a net income of \$4,015.02 for the year

OPEB Trust Fund: Net realized and unrealized gains on investments totaled \$26K for the month.

### **D. Superintendent's Report**

Superintendent Jason Manuel presented the annual School Safety Report, outlining required safety training for staff and students; layered safety systems including visitor management, threat monitoring, anonymous reporting, and student wellness initiatives; partnerships with the Germantown Police Department, Germantown Fire Department, Methodist Healthcare, and the Tennessee Department of Education; and ongoing facility security improvements. The Superintendent noted the safety plan is publicly available on the district website.

### **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 Mr. Ryan Strain and a second by Mr. Andy Ellis.

Mr. Brian Curry: Yea

Mr. Andy Ellis: Yea

Mrs. Angela Griffith: Yea

Mr. Scotty Hendricks Jr.: Yea

Mr. Ryan Strain: Yea

Yea: 5, Nay: 0

#### **A. Approval of the Minutes**

### **9. BOARD ACTION ITEMS**

#### **A. Election of Board Chair**

**Motion passed:** I move to nominate Brian Curry as Chairman of the Board of Education, passed with a motion by Mrs. Angela Griffith and a second by Mr. Scotty Hendricks Jr..

Mr. Brian Curry: Yea

Mr. Andy Ellis: Yea

Mrs. Angela Griffith: Yea

Mr. Scotty Hendricks Jr.: Yea

Mr. Ryan Strain: Yea

Yea: 5, Nay: 0

#### **B. Election of Board Vice Chair**

**Motion passed:** I move to nominate Angela Griffith as Vice Chair of the Board of Education, passed with a motion by Mr. Brian Curry and a second by Mr. Scotty Hendricks Jr..

Mr. Brian Curry: Yea

Mr. Andy Ellis: Yea

Mrs. Angela Griffith: Yea

Mr. Scotty Hendricks Jr.: Yea

Mr. Ryan Strain: Yea

Yea: 5, Nay: 0

#### **C. Election of Board Legislative Liaison**

**Motion passed:** I move to nominate Andy Ellis Legislative Liaison of the Board of Education, passed with a motion by Mr. Brian Curry and a second by Mr. Ryan Strain.

Mr. Brian Curry: Yea

Mr. Andy Ellis: Yea

Mrs. Angela Griffith: Yea

Mr. Scotty Hendricks Jr.: Yea



Mr. Ryan Strain: Yea  
Yea: 5, Nay: 0

**D. 2026 Legislative Agenda**

**Motion passed:** I move to approve the 2026 Legislative Agenda, passed with a motion by Mr. Brian Curry and a second by Mrs. Angela Griffith.

Mr. Brian Curry: Yea  
Mr. Andy Ellis: Yea  
Mrs. Angela Griffith: Yea  
Mr. Scotty Hendricks Jr.: Yea  
Mr. Ryan Strain: Yea  
Yea: 5, Nay: 0

**10. Announcements**

The Board acknowledged the approaching conclusion of the first semester and extended best wishes to students, staff, and families for a restful and joyful holiday season. Members encouraged attendance at upcoming athletic events and holiday performances.

**11. Adjournment**

The meeting was adjourned with consensus at 7:16 p.m.

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

# Germantown Municipal School District

Monitoring:  <b>Review: Annually</b>	Descriptor Term:  <h2 style="margin: 0;">Charter Schools</h2>	Descriptor Code:  <b>1.704</b>	Issued Date:  <b>01/**/26</b> <b>08/26/25</b> <b>09/26/23</b> <b>10/25/22</b>
		Rescinds:	Issued:  <b>05/17/21</b>

1 A charter school shall be a public, nonsectarian, non-religious school which operates within a public  
 2 school district under the terms of a charter agreement and in accordance with Tennessee law. It shall  
 3 be subject to all state and federal laws and constitutional provisions prohibiting discrimination on the  
 4 basis of disability, race, creed, color, gender, national origin, religion, ancestry or need for special  
 5 education services. A charter school shall not exclude students from enrollment based on race, color,  
 6 ethnicity, national origin, religion, income level, disability, proficiency in the English language, or  
 7 academic ability.

8 A Sponsor of a charter school under Tennessee law means a proposed governing body filing an  
 9 application for the establishment of a public charter school that:

- 10 a) Is not a for-profit entity; nonpublic school as defined by T.C.A. § 49-6-3001; other private,  
 11 religious, or church school; or postsecondary institution not regionally accredited; and
- 12 b) Does not promote the agendas of any religious denomination or religiously affiliated entity.

13 **APPLICATION PROCESS**

14 A prospective charter school sponsor shall send the GMSD Superintendent and the Tennessee Public  
 15 Charter School Commission notice of its intent of its plan to submit an application to operate a charter  
 16 school sixty (60) calendar days prior to February 1 of the year preceding the year in which the proposed  
 17 charter school plans to begin operation as a public charter school. The letter of intent shall be  
 18 completed on the form provided by the TDOE. Failure to submit a letter of intent to the Tennessee  
 19 Public Charter School Commission and the GMSD Superintendent by the aforementioned deadline  
 20 shall exclude a charter school sponsor from submitting an application for that application cycle. **The**  
 21 **GMSD Superintendent/designee shall confirm receipt of the letter of intent and provide the prospective**  
 22 **charter school sponsor with current federal, state, and local per pupil funding estimates within five (5)**  
 23 **business days of receiving the letter of intent.**

24 The GMSD Superintendent/designee shall determine whether the sponsor has selected the correct  
 25 application category within ten (10) business days of receiving the intent letter and notify the sponsor  
 26 within five (5) business days of a determination that the incorrect application category has been  
 27 selected.

28 One (1) original, four (4) copies and one (1) electronic version of the initial state charter school  
 29 application must be received by the GMSD Superintendent on or before 11:59 p.m., central time, on  
 30 February 1 of the year preceding the year in which the proposed charter school plans to begin operation

1 as a charter school. The prospective charter school sponsor must use the application form provided  
2 by the TDOE. The TDOE and the Tennessee Public Charter School Commission must receive one  
3 (1) copy of the application on or before 11:59 p.m., central time, on February 1 of the year preceding  
4 the year in which the proposed charter school plans to begin operation as a charter school.  
5 Applications will be accepted only between January 1 and February 1. If the 1<sup>st</sup> of February falls on  
6 a Saturday, Sunday, or holiday on which the school district offices are closed, applications will be  
7 accepted on the next business day on or before 11:59 p.m. Late applications will not be accepted.  
8 Each charter school application must be accompanied by a cashier's check in the amount of Twenty-  
9 Five Hundred Dollars (\$2500), per proposed school, as an authorizer non-refundable application fee.

10 The Board shall determine whether an application is complete within ten (10) business days of  
11 receiving the application and shall notify the sponsor within five (5) business days of the determination  
12 that the application is determined to be incomplete.

13 If the application is approved, the charter school shall follow the GMSD policy regarding out-of-  
14 district enrollment.

#### 15 **REVIEW TEAM**

16 If necessary, the GMSD Superintendent shall appoint a charter school review team to assist the  
17 Germantown Board of Education in reviewing and evaluating charter school applications and making  
18 recommendations to the Germantown Board of Education.

19 The review team shall be comprised of persons with relevant academic, organizational, financial, and  
20 legal expertise, as well as a thorough understanding of the essential principles of charter school  
21 autonomy and accountability.

22 The charter school review team shall use the most current version of the TDOE "Tennessee Charter  
23 School Application Scoring Criteria" for scoring each charter school application.

24 An application shall be considered complete if:

- 25 1. The application is submitted on the Department's state charter application form for that  
26 application cycle;
- 27 2. The sponsor has completed all required sections of the application aligned to the category  
28 indicated by the sponsor in its letter of intent and the application contains all required  
29 attachments and signatures;
- 30 3. The application is submitted to the authorizer by the deadline specified; and
- 31 4. The application fee is submitted with the application.

32 If the charter application is determined to be incomplete due to the sponsor not meeting the  
33 requirements of Sections 1 and 3 above, the GMSD Board shall not be required to review the  
34 application and the fee shall be refunded to the charter school sponsor.

1 If the charter application is determined to be incomplete due to the sponsor not meeting the  
2 requirements of Sections 2 or 4 above, the charter sponsor shall be provided the opportunity to address  
3 any deficiencies and re-submit the application within five (5) business days after the notification from  
4 GMSD that the application is incomplete. If the sponsor does not correct the deficiencies to meet the  
5 requirements of Sections 2 or 4, by the deadline, the GMSD Board shall not be required to review the  
6 application and any required application fee shall be refunded to the charter school sponsor.

7 Neither the GMSD charter school review team nor the Germantown Board of Education shall review  
8 or formally act upon the application if:

- 9 a) The sponsor did not submit the letters of intent by the required due date;
- 10 b) The application is incomplete; and/or
- 11 c) The application and fee are not submitted to the GMSD Superintendent by “the filing  
12 deadline”.

### 13 APPROVAL OR DENIAL OF APPLICATION

14 The Germantown Board of Education shall rule by resolution, at a regular or special called meeting,  
15 on the approval or denial of a charter application within ninety (90) calendar days of receipt of the  
16 completed application or the application shall be deemed approved by law. If the GMSD Board of  
17 Education fails to approve or deny a charter school application within the ninety (90) calendar day  
18 time period, the charter school application shall be deemed approved.

19 A cyber-based public charter school shall not be authorized.

20 No later than ten (10) calendar days after the approval or denial of a charter school application, the  
21 Germantown Board of Education shall report to the TDOE and the Tennessee Public Charter School  
22 Commission whether the Germantown Board of Education approved or denied the application. The  
23 Germantown Board of Education shall simultaneously provide the TDOE and the Tennessee Public  
24 Charter School Commission with a copy of the aforementioned resolution setting forth the  
25 Germantown Board of Education decision and the reasons for the Germantown Board of Education’s  
26 decision.

27 An approval by the Germantown Board of Education shall be accompanied by a written Agreement  
28 which shall contain all components of the application. The Agreement shall be signed by the sponsor  
29 and the Germantown Board of Education Executive Committee Members and the Agreement shall be  
30 binding upon the governing body of the charter school. The term of the Agreement shall be ten (10)  
31 academic years.

32 The Germantown Board of Education hereby adopts the Tennessee State Board of Education’s Quality  
33 Charter Authorizing Standards.

34 Within ten (10) calendar days of the date of the decision to deny, the grounds upon which the  
35 Germantown Board of Education based a decision to deny a charter school application must be stated  
36 in writing, specifying objective reasons for the denial and the deadline by which the charter school  
37 sponsor must submit an amended application.

1 Upon receipt of the grounds for denial, the sponsor shall have thirty (30) calendar days from receipt  
2 of the grounds for denial, within which to submit an amended application to correct the deficiencies.  
3 The Germantown Board of Education shall have sixty (60) calendar days from receipt of the amended  
4 application, either to deny or to approve the amended application or the application shall be deemed  
5 approved by law.

6 If the Germantown Board of Education fails to approve or deny the amended application within sixty  
7 (60) calendar days from the receipt of the amended application, the amended application shall be  
8 deemed approved. If the Germantown Board of Education denies the amended application, it shall  
9 provide to the charter school sponsor the grounds upon which the Germantown Board of Education  
10 based the decision to deny in writing within five (5) calendar days of the date of the decision to deny,  
11 specifying objective reasons for the denial.

## 12 **RENEWAL**

13 No later than April 1 of the year prior to the year in which the charter agreement expires, the governing  
14 body of a public charter school shall submit a renewal application to the Germantown Board of  
15 Education. The GMSD Superintendent shall report each renewal application received by GMSD to  
16 the Tennessee Public Charter School Commission no later than ten (10) days from the date on which  
17 GMSD received the renewal application. On or before the following February 1, the Germantown  
18 Board of Education shall rule by resolution whether to approve or deny the renewal application.

19 Three (3) months prior to the date on which a charter school is required to submit a renewal  
20 application, the GMSD Superintendent/designee shall submit to the charter school a performance  
21 report that reflects the renewal evaluation. No later than ten (10) days after the Germantown Board of  
22 Education adopts a resolution to renew or deny renewal of a charter agreement, the GMSD  
23 Superintendent/designee shall report the GMSD Board's decision to the TDOE and the Tennessee  
24 Public Charter School Commission and shall provide a copy of the resolution that sets forth the  
25 Germantown Board of Education's decision and the reasons for the decision.

26 A charter school renewal application must contain a report of the charter school's operations including  
27 students' standardized test scores, financial statements, and audits for the eight (8) years immediately  
28 preceding the date of the renewal application.

## 29 **AUTHORIZER FEE**

30 If GMSD becomes the authorizer of a charter school, GMSD shall receive an annual authorizer fee  
31 that is a percentage of the charter school's per student state and local funding as allocated under T.C.A.  
32 § 49-13-112. The annual authorizer fee shall be the lesser of three percent (3%) of the annual per  
33 student state and local allocations or Thirty-Five Thousand Dollars (\$35,000) per school.

## 34 **INTERIM REVIEW**

35 The GMSD Superintendent or his designee shall conduct an interim review of the charter school in  
36 the fifth year of the charter school's initial period of operation and in the fifth year following any  
37 renewal of a charter agreement under guidelines developed by the Tennessee State Board of Education.

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## 1 ANNUAL REPORT

2 The GMSD Board, through the GMSD Superintendent/designee, shall oversee and annually evaluate  
3 each charter school to ensure it meets the performance standards and targets set forth in the charter  
4 school agreements. The GMSD Superintendent/designee shall submit the charter school's evaluation  
5 to the GMSD Board at its October Board Meeting.

6 The GMSD Superintendent/designee shall send a copy of the charter school's annual evaluation to  
7 each respective charter school within the GMSD's borders. Said report shall include, but not be limited  
8 to, violations of the charter school agreement and any performance deficiencies.

9 The GMSD Board shall articulate and enforce stated consequences for failing to meet performance  
10 expectations or compliance requirements.

## 11 SITE VISITS

12 A site visit to each charter school shall be conducted by the GMSD Superintendent/designee annually.  
13 The purpose shall be to collect data and other qualitative information and to inspect the charter school  
14 facility and observe classroom teaching and learning. The observations made during the annual site  
15 visit shall be included in the annual charter school evaluation report.

## 16 CHARTER SCHOOL REPORTING

17 Charter schools shall provide the information required by the charter school agreement and state law  
18 to the GMSD Board.

19 By September 1<sup>st</sup>, the governing body of an approved charter school shall make a written report to the  
20 GMSD Board. The annual report shall include:

- 21 1. A report on the progress of the charter school in achieving the goals outlined in the charter  
22 school agreement;
- 23 2. A financial statement disclosing the financial health of the charter school, including the costs  
24 of the administration, instruction, and other spending categories of the charter school; and
- 25 3. A detailed accounting, including the amounts and sources, of all funds received by the charter  
26 school, other than the funds received per state law.

27 This reporting requirement shall begin in the year after the year in which the charter school begins  
28 operation.

29 Multiple charter schools overseen by a single governing board shall report their performance as  
30 separate, individual charter schools. Each charter school shall be independently accountable for its  
31 performance.

32 Each charter school governing body shall submit an annual audit of all accounts and records, to include  
33 internal school activity and cafeteria funds, to the GMSD Board as soon as practical after June 30<sup>th</sup>.

## 1 AUTHORIZER REPORTING AND REVIEW

2 By December 1<sup>st</sup>, the GMSD Superintendent shall report to the Tennessee State Board of Education  
3 detailing the total amount of authorizer fees collected in the previous school year and the authorizing  
4 obligations fulfilled using the fee. By January 1<sup>st</sup>, the GMSD Board shall submit an annual authorizer  
5 report to the Tennessee Department of Education and the State Board of Education. The GMSD  
6 Superintendent/designee shall prepare the reports and provide the information to the GMSD Board  
7 prior to submission.

## 8 CHARTER AGREEMENT

9 The Germantown Board of Education's approval of a public charter school application must be in the  
10 form of a written charter agreement signed by the charter school sponsor and the Germantown Board  
11 of Education, which shall be binding upon the governing body of the charter school. The charter  
12 agreement must be in writing and must contain all material components of the approved application  
13 required by Tennessee law. A charter agreement expires ten (10) academic years after the first day of  
14 instruction.

## 15 REVOCATION OF CHARTER AGREEMENT

16 The Germantown Board of Education may revoke a public charter school agreement if the public  
17 charter school receives identification as a priority school, as defined by the state's accountability  
18 system pursuant to T.C.A. § 49-1-602. The revocation takes effect immediately following the close of  
19 the school year in which the public charter school is identified as a priority school.

20 The Germantown Board of Education shall revoke a public charter school agreement if the public  
21 charter school receives identification as a priority school for two (2) consecutive cycles. The  
22 revocation takes effect immediately following the close of the school year in which the public charter  
23 school is identified as a priority school for the second consecutive cycle.

24 A public charter school agreement may be revoked at any time by the Germantown Board of  
25 Education, if the Germantown Board of Education determines that the school:

- 26 (1) Committed a material violation of any conditions, standards, or procedures set forth in the  
27 charter agreement;
- 28 (2) Failed to meet or make sufficient progress toward the performance expectations set forth in the  
29 charter agreement; or
- 30 (3) Failed to meet generally accepted standards of fiscal management.

31  
32 If the GMSD Superintendent determines that the charter school meets the criterion for revocation set  
33 forth above, or if the GMSD Superintendent determines that the charter school is not complying with  
34 the requirements of T.C.A. § 49-13-101, *et seq.*, (The Tennessee Public Charter School Act) or with  
35 the charter agreement:

- 36 (1) The GMSD Superintendent shall notify the charter school, in writing, of the possibility of  
37 revocation and the reasons for the possible revocation. In the notification to the charter  
38 school, the GMSD Superintendent shall notify the charter school that the charter school must

1 provide GMSD's review team with a proposed plan to remediate the charter school's  
2 deficiencies which gave rise to the notice of possible revocation.

3 (2) The charter school shall submit a written remediation plan to the GMSD review team within  
4 thirty (30) days of receiving the notice of possible revocation. The remediation plan shall  
5 provide that the remediation itself shall be completed within thirty (30) days of submission  
6 of the remediation plan. The GMSD review team shall notify the charter school within  
7 twenty (20) business days of receiving the proposed remediation plan of whether the  
8 remediation plan is acceptable to the review team.

9 (3) If the proposed remediation plan does not, in the sole discretion of the GMSD review team,  
10 provide a full remediation, the GMSD review team shall, within thirty (30) business days of  
11 receiving the remediation plan, notify the charter school that the remediation plan is  
12 unacceptable and an explanation of the means to reconcile the plan is unacceptable. The  
13 charter school shall be given ten (10) business days to correct the proposed remediation plan  
14 and re-submit the plan to the GMSD review team. The GMSD review team shall notify the  
15 charter school within thirty (30) business days of the re-submission whether the re-submitted  
16 plan is acceptable to the review team.

17 (4) If the charter school's re-submitted proposed remediation plan is rejected by the GMSD  
18 review team, the charter school may appeal the decision to the GMSD Superintendent. The  
19 GMSD Superintendent may, within thirty (30) business days of receiving the re-submission:

20 (a) Approve the re-submission; or

21 (b) Provide the charter school with an additional ten (10) business days to further amend  
22 the remediation plan; or

23 (c) Reject the re-submission.

24 (5) If the re-submission is rejected by the GMSD Superintendent, the charter school may appeal  
25 the GMSD Superintendent's decision to the GMSD Board of Education within ten (10)  
26 business days after receiving notice of the rejection. The GMSD Board shall consider the  
27 re-submission within thirty (30) business days of receiving the appeal of the rejection. The  
28 GMSD Board shall provide the charter school with a decision regarding the re-submission,  
29 in writing, explaining the reasons the proposed plan is unacceptable.

30 \*A charter agreement may be revoked at any time by the authorizer in an emergency situation without  
31 the authorizer first having to implement the progressive intervention policy. An emergency situation  
32 includes, but is not limited to, instances of fraud; misappropriation of funds; flagrant violation of health  
33 and safety laws, rules, and regulations; flagrant disregard of the charter agreement; or similar  
34 misconduct.

35 Thirty (30) days prior to any decision by the Germantown Board of Education to revoke a charter  
36 agreement, the Germantown Board of Education shall notify the charter school in writing of the  
37 possibility of revocation and the reasons for such possible revocation.

- 
- 1 If the Germantown Board of Education revokes a charter agreement, then it shall clearly state in
  - 2 writing the reasons for the revocation.
  - 3 No later than ten (10) days after the Germantown Board of Education adopts a resolution to revoke a
  - 4 charter agreement, the Germantown Board of Education shall report the Germantown Board of
  - 5 Education’s decision to the TDOE and the Tennessee Public Charter School Commission and shall
  - 6 provide a copy of the resolution that sets forth the Germantown Board of Education’s decision and the
  - 7 reasons for the decision.

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Legal References

- T.C.A. § 49-13-104
- T.C.A. § 49-13-106
- T.C.A. § 49-13-107
- T.C.A. § 49-13-108
- T.C.A. § 49-13-110
- T.C.A. § 49-13-111
- T.C.A. § 49-13-120
- T.C.A. § 49-13-121
- T.C.A. § 49-13-122
- T.C.A. § 49-13-127
- T.C.A. § 49-13-128
- T.C.A. § 49-13-130
- State Board Policy 6.111
- State Board Policy 6.113
- State Board Rule 0520-14-01

# Germantown Municipal School District

Monitoring: <b>Review: Annually</b>	Descriptor Term:  <b>Substitute Teachers</b>	Descriptor Code: <b>5.103</b>	Re-Issued Date: <b>01/**/26</b>
		Rescinds:	Issued: <b>08/13/24</b>

1 Substitute teachers are those used to replace teachers on leave or to fill temporary vacancies. Substitute  
2 teachers may be employed and paid directly by the Germantown Municipal School District or by a third  
3 party public or private employer.

## 4 APPLICATION/QUALIFICATIONS

5 1. All substitute teachers shall submit a fingerprint sample and pass a criminal history background  
6 check conducted by the Tennessee Bureau of Investigation and the Federal Bureau of Investigation prior  
7 to performing any work or service on behalf of GMSD and every five (5) years thereafter.

8 2. Persons with an educator license or certificate in the State of Tennessee or another state which is  
9 in a revoked or suspended status may not work as a substitute teacher in any GMSD school.

10 3. All substitute teachers shall be required to receive the annual school safety training required by  
11 T.C.A. § 49-6-805(7) and any other instruction on emergency response required by the  
12 Superintendent/Designee.

13 4. Other qualifications for substitute teachers shall be determined by the Superintendent in  
14 compliance with state laws and regulations.

## 15 CERTIFICATION

16 After the regular teacher has been absent for **thirty (30)** ~~twenty (20)~~ consecutive days of approved leave,  
17 the person serving as the substitute must be licensed and hold the appropriate endorsement for the  
18 assignment or must be a retired teacher and have held the appropriate endorsement. After the regular  
19 teacher's accumulated leave is exhausted, the replacement teacher must be licensed and hold the  
20 appropriate endorsement for the assignment or be a retired teacher and have held the appropriate  
21 endorsement and must be paid based on the replacement teacher's training and experience record in  
22 accordance with the state and local salary schedules.

## 23 EMERGENCY NEEDS

24 All teacher aides, secretaries and clerks are approved to work as substitute teachers in emergency  
25 situations. Emergency use shall be defined as less than a full day due to the regular or substitute teacher  
26 being unable to arrive on time or remain the full day.

1 Said substitutes shall receive the proportionate equivalent salary regular substitute teachers would  
2 receive under similar circumstances or their regular salary, if higher; however, they shall not receive pay  
3 for both positions at the same time.

#### 4 **TRAINING AND ORIENTATION**

5 The Superintendent/Designee shall be responsible for ensuring that substitute teachers have received  
6 appropriate training prior to serving as a substitute teacher.

#### 7 **RESPONSIBILITIES**

8 Substitute teachers shall assume the same responsibilities as the regular teacher, including, but not  
9 limited to, bus duty and playground supervision.

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#### Legal References

[State Board of Education Rule 0520-01-02-.04](#)

[T.C.A. § 49-2-203](#)

[T.C.A. § 49-3-312](#)

[T.C.A. § 49-5-413](#)

[T.C.A. § 49-5-709](#)

# Germantown Municipal School District

<b>Monitoring:</b> Review Annually	Descriptor Term: <b>Expenses and Reimbursements</b>	Descriptor Code: <b>2.804</b>	Issued Date: <b>01/**/26</b>
		Rescinds:	Issued: <b>01/**/26</b>

## 1 **GMSD EMPLOYEES**

2 **GMSD employees who incur expenses in carrying out the duties of their jobs will be reimbursed,**  
3 **provided that the expenditures have been pre-approved. In order to be reimbursed for travel**  
4 **expenses incurred in carrying out the employee's job duties, employees are required to comply**  
5 **with the GMSD Travel Procedure.**

## 6 **BOARD MEMBERS**

7 **The members of the GMSD Board shall be reimbursed for transportation, lodging, meals, and other**  
8 **pertinent expenses when traveling on Board business, provided that the Board Member submits**  
9 **the request for reimbursement on a form approved by the District, and the request is within the**  
10 **Board's operational budget.**

## 11 **REIMBURSEMENT FOR SALES TAX**

12 **Generally sales tax will not be reimbursed. However, if GMSD employees or Board Members are**  
13 **charged sales tax on restaurant bills which are incurred in carrying out their duties, which are paid**  
14 **for using a personal form of payment, GMSD employees and Board Members shall be reimbursed**  
15 **for sales tax charges up to Twenty Dollars (\$20.00) for each restaurant receipt evidencing the**  
16 **payment of sales tax.**

**[Redacted]**

### **Legal References**

**T.C.A. § 49-2-2001**  
**Internal School Funds Manual, 5-17**  
**Internal School Funds Manual, Frequently Asked Questions, #10**



## Germantown Municipal School District Budget Amendment

Fiscal Year: 2025-2026

Amendment # 4

GMSD Acct #	GMSD Acct	Original Budget	Approved Changes	Requested Changes	Amended Budget
141-71100-722	Instructional Equipment - ISM Grant			190,000	190,000
141-71300-471	Software - ISM Grant			10,000	10,000
141-71300-499	Other Supplies and Materials - ISM Grant			10,000	10,000
141-71300-599	Other Charges - ISM Grant			259,880	259,880
141-71300-730	Vocational Equipment - ISM Grant			606,304	606,304
141-72130-123	Guidance Personnel - ISM Grant			90,788	90,788
141-72130-201	Social Security - ISM Grant			5,629	5,629
141-72130-204	TCRS/Retirement - ISM Grant			5,238	5,238
141-72130-206	Life Insurance - ISM Grant			150	150
141-72130-207	Medical Insurance - ISM Grant			4,512	4,512
141-72130-212	Medicare - ISM Grant			1,361	1,361
141-72130-524	In-Service/Staff Development - ISM Grant			43,869	43,869
141-72250-399	Other Contracted Services Technology - ISM Grant			70,000	70,000
141-76100-399	Other Contracted Services Capital Outlay - ISM Grant			194,702	194,702
141-46790-802	Revenues - ISM Grant			1,492,433	1,492,433

Program 802

**REASON FOR AMENDMENT:**

Initial Innovative School Models (ISM) Grant (Program 802) Funding for FY26 approved by State. Funds will be used to create appropriate environments that align to our Business Management, Digital Arts, Marketing Management, and Audio/Visual Production programs of study. The goal is to redesign these spaces so they operate more like real businesses-creating environments that are conducive to authentic, real-world learning by purchasing repair manual, tools, and other CTE furniture/material as well as cover the cost of several industry certifications for the students.

**APPROVAL / DENIAL:**

\_\_\_\_\_ Budget revision is approved effective \_\_\_\_\_.

\_\_\_\_\_ Budget revision is denied for the following reason(s):

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\_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_ Date \_\_\_\_\_



## Germantown Municipal School District Budget Amendment

Fiscal Year: 2025-2026

Amendment # 5

GMSD Acct #	GMSD Acct	Original Budget	Approved Changes	Requested Changes	Amended Budget
141-72120-196	Certified Subs - Healthy Students Stronger Learning			1,000	1,000
141-72120-355	Travel - Healthy Students Stronger Learning			1,000	1,000
141-46980-622	Revenues - Healthy Students Stronger Learning			2,000	2,000
				-	-
Program 622				-	-
				-	-
				-	-
				-	-

**REASON FOR AMENDMENT:**

Healthy Students Stronger Learning Grant (Prgram 622) Funding to support travel and substitute cost for two (2) physical education teachers to attend the associated training to implement the program.

**APPROVAL / DENIAL:**

\_\_\_\_\_ Budget revision is approved effective \_\_\_\_\_.

\_\_\_\_\_ Budget revision is denied for the following reason(s):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
GMSD Board Chair \_\_\_\_\_  
Date

\_\_\_\_\_  
GMSD Superintendent \_\_\_\_\_  
Date



## Germantown Municipal School District Budget Amendment

Fiscal Year: 2025 - 2026

Amendment # 6

GMSD Acct #	GMSD Acct	Original Budget	Approved Changes	Requested Changes	Amended Budget
141-39000	Reserves - General Purpose Fund	23,691,044	(3,500,000)	(392,414)	19,798,630
141-76100-707	Building Improvements- Capital Outlay	462,831	-	392,414	855,245

**REASON FOR AMENDMENT:**

Revenue from reserve to cover 2 projects at Houston High School: Phase 2 of the installation of a new intercom system and phase 2 of data re-cabling above

**APPROVAL / DENIAL:**

\_\_\_\_\_ Budget revision is approved effective \_\_\_\_\_.

\_\_\_\_\_ Budget revision is denied for the following reason(s):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
GMSD Board Chair Date

\_\_\_\_\_  
GMSD Superintendent Date

Dec 15, 2015

Germantown School Systems  
3350 Forest Hill Irene Road  
Germantown, TN 38138

Re: Proposal for PHASE 2 School Intercom System for Houston HS.

The following is a proposal for the furnishing & installation of (PHASE 2) new school intercom system for Houston HS. The installation is based on design build and per the requirements that were outlined in meeting that took place with Germantown school system onsite.

This design is based on (PHASE 2) installation. Phase 2 renovation is for the renovation to the 1<sup>st</sup> floor areas as outlined in design drawings of school building replacing intercom system cable, speakers, call switches and adding new IDF locations in C section of the building.

**Inclusion of items in cost:**

The following is for Phase I equipment and installation and is based on the following items to be furnished.

- Basis of design is to upgrade the additional 90 station port within the intercom system
- A quantity of (one) new Intercom Master phone Stations will be installed on second floor.
- Installation of new Station Cable and Speaker cabling for (Qty 90) room locations to include Classrooms, TWA, office space, for 1st floor A, B C&D wing of main school building
- Furnishing and installation of (Qty 224) 2x2 ceiling speakers for Classrooms, Hallways, Office within 1st floor of main building.
- Installation of new network switches for new (C) IDF location on first floor.
- The furnishing and installation of (Qty 90) new call switches.
- The installation of the new J-hook cable support system for first floor building.
- New IDF equipment racks with UPS battery backup systems (Qty1) for Phase 2 installation.
- The Demolition of old cabling for currently installed intercom system on first floor building.
- Coordination with GC and Electrical contractor.
- Low voltage permits and inspections.
- ACCI will require storage location onsite for intercom equipment.
- Training of Intercom system use with owner.

**Exclusion of Items not included in Cost:**

- The following cost for repair or replacement of exiting station cable, speakers, call switches, trouble shooting of non-working locations within Phase 2 locations.
- The furnishing or installation AC power for MDF, IDF locations for Intercom System.
- Any custom color painting of any devices.
- All core drills between floors are to be supplied by others.
- The removal of ceiling speakers from ceiling tiles.
- Any trash, dumpsters or fees associated with debris removal.
- The furnishing of performance or payment bonds.

This proposal is valid for thirty days (30) days from this date.

**PHASE 2**  
**Intercom System Base Cost \$ 180,514.00**

If you should have any questions, please give me a call or email.

Sincerely

Walter Wilhelm



*Datacomm Services Corporation*  
 4739 S Mendenhall Rd  
 Memphis, TN 38141  
 Office: 901-795-8200

**Date: November 18, 2025**

**RE: Germantown Municipal School District  
Houston High School 1<sup>st</sup> Floor Cat 6A rewire  
John Pierce**

**Proposal to be billed under TIPS contract #230105**

**Total Project: \$211,900.00**

- Remove all Cat 6 and older cable on 1<sup>st</sup> floor MDF, IDF1, and IDF3
- Replace all data, phone, CCTV, WAP, and Systems cabling with Siemon Cat 6A cable
- Provide 1' 28 ga. patch cords for MDF and IDFs
- All cabling, jacks, and patch cords to be colored:
  - Data-Orange
  - Phone – Black
  - Camera – Yellow
  - WAPs – Blue
  - Systems – Green
- Install new J-hook pathways
- Test all cabling with Fluke tester and provide FLW results to GMSD

Quantity	Manufacturer	Item Description	Part Number	Unit Price	Total Price	MSRP
47000	Siemon	Cat 6A cable Orange	9C6P4-A5-09A R1A	\$0.79	\$37,130.00	\$1.34
9000	Siemon	Cat 6A cable Black	9C6P4-A5-01A R1A	\$0.79	\$7,110.00	\$1.34
15000	Siemon	Cat 6A cable Blue	9C6P4-A5-06A R1A	\$0.79	\$11,850.00	\$1.34
13000	Siemon	Cat 6A cable Yellow	9C6P4-A5-05A R1A	\$0.79	\$10,270.00	\$1.34
2000	Siemon	Cat 6A cable Green	9C6P4-A5-07A R1A	\$0.79	\$1,580.00	\$1.34
154	Siemon	Cat 6A faceplate - 2 port	MX-FP-S-02-02	\$3.33	\$512.82	\$3.74
125	Siemon	Cat 6A 1 port SMB	MX-SMZ1-02	\$5.31	\$663.75	\$6.00
180	Siemon	Cat 6A Jack - Orange	Z6A-09	\$8.86	\$1,594.80	\$17.00
36	Siemon	Cat 6A Jack - Black	Z6A-01	\$8.86	\$318.96	\$17.00
55	Siemon	Cat 6A Jack - Blue	Z6A-06	\$8.86	\$487.30	\$17.00
45	Siemon	Cat 6A Jack - Yellow	Z6A-05	\$8.86	\$398.70	\$17.00
4	Siemon	Cat 6A Jack - Green	Z6A-07	\$8.86	\$35.44	\$17.00
9	Siemon	Cat 6A 48 port modular patch panel - 1RU	Z-PNL-U48E	\$75.99	\$683.91	\$104.16
3	Siemon	Cat 6A 24 port modular patch panel - 1RU	Z-PNL-U24E	\$66.18	\$198.54	\$94.99
320	Siemon	Cat 6A panel jack	Z6A-P	\$8.28	\$2,649.60	\$15.32
180	Zero Connect	1' Cat 6A 28 ga. patch cord - Orange	6AM170-001	\$3.45	\$621.00	\$5.50

