



**Morgan County Schools Monthly Workshop Meeting
September 26, 2024 6:00 PM
Morgan County Schools - Central Office**

1. **Chairman Call To Order**
2. **Good News**
3. **Audience Participation**
4. **MCEA**
5. **Approval of Minutes for the September 10, 2024, Meeting**
6. **Consent Agenda**
 - A. Next Board Meeting - October 1, 2024, 6PM, Central Office
Next Regular Workshop - October 30, 2024, 6PM. Coalfield School
7. **Test Scores**
8. **TISA Report**
9. **Update on Coalfield Sewer Plant**
10. **Results of Internal School Audit**
11. **Petros Joyner Request Permission to Attend Jr Beta Convention in Nashville, November 24 - 26, 2024**
12. **MCCTC Request Permission to Bid for HAAS TL1 Lathe**
13. **Permission to Bid Demolition of Bleachers at Central High and Sunbright Schools**
14. **Oakdale Request Permission to Attend Senior Beta Club Convention November 21-23, 2024 in Nashville, TN**
15. **Oakdale Request Permission to Attend Junior Beta Club Convention November 24-26, 2024 in Nashville, TN**
16. **Request to Hire 3 Special Education Assistants**
17. **TVA Grant for Central Elementary**

18. **Virtual School**
19. **School Board Policies - First Reading**
20. **Budget Amendments**
21. **Chairman Announcements**
22. **Director's Announcements**
23. **Adjourn**

Principals Good News:

Central Elementary:

Central Middle:

Coalfield:

Coalfield won a \$5000.00 Grant from T-Mobile and is in the running to win bigger grants from them.

MCCTC:

MCCTC has been accredited as a part of our work with TCAT Oneida by the Council of Occupational Education. Because we are an extension campus of the TCAT Oneida School, we also underwent the evaluation process and our site was accredited. This is the 1st time this accreditation has been achieved by MCCTC!!

Oakdale:

In our first year of cross country a middle school student has finished first in last 2 events

Petros Joyner:

Sunbright:

Sunbright School began it's Advisement Program on Tuesday, September 10. Our advisement program is much like a mentoring program. We have about 15 adults who have between 6 or 8 high school students assigned to them. We meet weekly for about 30 minutes. During our advisement time we focus on things such as: Character Ed, tracking grades and missing assignments, plans for the future, etc.

Our after school program began on Sept 9 and has about 70 students attending regularly.

Sunbright's 2nd grade's ELA scores from Spring 2024 TCAP was first in the district with 62.9% proficiency.

Sunbright's all corp for 2nd grade had 12 members last year and a 91% proficiency rate.

Sunbright's Algebra 2 scores from the Spring EOC was 1st in the district with 17.9% proficiency.

Sunbright School received a \$1,000 donation from Great Dane for a new digital school sign.

School Counselor Mrs. Gunnels hosted a TNPromise and Senior Tailgate night to help seniors apply for the TNPromise and talk about future plans.

Chris Rogers:

MCS has been awarded the COPS Grant!



**Morgan County Schools Regular Monthly Board Meeting
September 10, 2024 6:00 PM
Morgan County Schools - Central Office**

MEMBERS PRESENT: Attendance Taken at 6:01 PM. Jonathan Dagley: Present, Ben Jackson: Present, Kasey Perkins: Present, Kayron Rogers: Present, Mickey Tucker: Present, Billy Ward: Present.

1. Chairman - Call To Order

2. Public Comment

3. Chairman of The Board

On a motion by Mickey Tucker and seconded by Kayron Rogers the Board voted to elect Billy Ward as Chairman of the Board. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

4. Vice Chairman of The Board >

On a motion by Kayron Rogers and seconded by Kasey Perkins the Board voted to elect Jonathan Dagley as Vice Chairman of the Board. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea >
Yea: 6, Nay: 0

5. Approval of Agenda

On a motion by Jonathan Dagley and seconded by Mickey Tucker the Board voted to approve the agenda and move all future workshops to the last Tuesday of each month. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

6. Approval of Minutes From August 6, 2024

On a motion by Jonathan Dagley and seconded by Billy Ward the Board voted to approval the minutes from the August 6, 2024 meeting. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

7. Consent Agenda



**Morgan County Schools Regular Monthly Board Meeting
September 10, 2024 6:00 PM
Morgan County Schools - Central Office**

On a motion by Jonathan Dagley and seconded by Mickey Tucker the Board voted to approve the consent agenda and to mover the workshop to September 26, 2024. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

A. Next regular Workshop/Board Meeting - October 1, 2024 6pm, Central Office

8. Financial Statement

On a motion by Jonathan Dagley and seconded by Mickey Tucker the Board voted to approve the financial statement for the month ending August 31, 2024. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

9. Assistant Position at Coalfield School

On a motion by Ben Jackson and seconded by Mickey Tucker the Board voted to add a middle school teacher assistant position at Coalfield School. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

10. Permission for Sunbright Jr Beta to attend the Jr. Beta Convention in Nashville, November 24 - 26, 2024

On a motion by Billy Ward and seconded by Jonathan Dagley the Board voted to grant permission for Sunbright Jr Beta to attend the Jr. Beta Convention in Nashville , November 24 - 26, 2024. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

11. Board Workshop

On a motion by Jonathan Dagley and seconded by Billy Ward the Board voted to move all future board workshops to the last Tuesday of each month and each school will host 1 meeting per year. Mr. Pemberton will create a schedule to attend each school. Motion carried.



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Morgan County Schools - Central Office**

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

12. Budget Amendments

On a motion by Mickey Tucker and seconded by Jonathan Dagley the Board voted to approve budget amendments 5 -19. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

13. School Board Policy Second Reading

On a motion by Jonathan Dagley and seconded by Kayron Rogers the Board voted to approve changes to policy # 4.214 Artificial Intelligent Program and 6.200 Attendance on the second reading. Motion carried.

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0

14. Adjourn

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

Jonathan Dagley: Yea, Ben Jackson: Yea, Kasey Perkins: Yea, Kayron Rogers: Yea, Mickey Tucker: Yea, Billy Ward: Yea
Yea: 6, Nay: 0



Tennessee Investment in Student Achievement

2024-25 Accountability Report Template

The Tennessee Investment in Student Achievement (TISA) public school funding formula marks a significant change in how Tennessee invests in public education. The TISA funding formula updates the way Tennessee funds public education for the first time in over 30 years to empower each student to read proficiently by third grade, prepare each high school graduate for postsecondary success, and provide resources needed for all students to ensure they succeed.

As part of TISA, [T.C.A. § 49-3-112](#) requires each school district, starting in the 2023-24 school year, to submit an annual accountability report to the Tennessee Department of Education (department). This report must include:

- Goals for student achievement
 - One of the goals must include the district's plan to pursue the goal of seventy percent (70%) or more of the district's third grade students to score "met expectations" or "exceeded expectations" on the English Language Arts (ELA) portion of the TCAP tests. This goal must also detail the district's goal to increase 3rd grade ELA proficiency rates by 15% of the gap over the next three years (starting with the 2022-23 TCAP results) to achieve the district's stated goal of at least 70% of 3rd grade students proficient in ELA.¹
- Explanation how the district's stated goals can be met within the district's budget.
- For reports submitted **starting in the 2024-25** school year, a description of how the district's budget and expenditures from the prior school year enabled the district to make progress toward the stated student achievement goals.

Each district's TISA accountability report is required to be presented to the public for review and comment before the report is submitted to the department. The report must be submitted annually to the department by November 1st.

Furthermore, each district's TISA accountability report is required to be reviewed annually by the TISA Progress Review Board pursuant to [T.C.A. § 49-3-114](#) to determine whether the school district is taking the proper steps to achieve their stated goal.

This template is intended to assist districts in submitting their accountability reports to the department.

For questions, please review the TISA Accountability Report Guidance document or contact tnedu.funding@tn.gov

Completed reports should be submitted in ePlan by **November 1, 2024**.

¹ T.C.A. § 49-3-114 requires the TISA Progress Review Board to review district TISA accountability reports and set a district's minimum goal to increase the district's 3rd grade proficiency by 15% of the gap to 70% in 3 years, starting with the 2022-23 TCAP results. This does not apply to districts who have 70% or more of 3rd grade students proficient in ELA.

DISTRICT INFORMATION

District Name		Morgan County Schools
Director of Schools Name		Mr. Jamie Pemberton
District Point of Contact for TISA Accountability Report	Name	Mr. Jamie Pemberton
	Phone Number	423-346-6214
	Email Address	pembertonj@mcsed.net
Percent of 3 rd grade students who scored proficient (“met expectations” or “exceeded expectations”) on the English Language Arts (ELA) portion of the most recent spring TCAP		30.6%

DISTRICT GOAL STATEMENT(S)

Goal Statement 1: 3 rd Grade ELA Proficiency ²	70 % of students will score proficient on the 3 rd grade ELA TCAP by	2030	year
Goal Statement 2:	ELA proficiency grades 3-12 will increase to 40% by 2028		
Goal Statement 3:	Math proficiency grades 3-12 will increase to 40% by 2028		
Goal Statement 4:			
Goal Statement 5:			

² **Note:** This is a required goal pursuant to T.C.A. § 49-3-112 and must include 70% or more of 3rd grade students proficient on the ELA TCAP. If your district already has 70% or more of 3rd grade students proficient in ELA, please state a goal that either maintains or increases that proficiency rate.

Goal Statement 1 (3rd grade ELA proficiency): 70% of students will score proficient on the 3rd grade ELA TCAP by 2030

Year	Annual Outcome Target(s)	Associated Metrics/Data
Year 1: 2023-2024 school year (Use actuals)	30.6% proficient	The associated metrics to determine if we achieve these goals will be the annual 3 rd Grade ELA TN Ready assessment.
Year 2: 2024-2025 school year	42% proficient	
Year 3: 2025-2026 school year	53.6% proficient	
Year 4: 2026-2027 school year	57.8% proficient	
Year 5: 2027-2028 school year	62% proficient	
<p>Reflection: Did your district meet its Year 1 outcomes target(s)? How will this impact your action plan for the coming years?</p>	<p>The Year 1 outcome target was not met. Several of the strategies in the action plan were just implemented within the last couple of years. These strategies are being refined and over time will make a positive impact on moving towards the goal for third grade reading proficiency.</p>	
<p>Prior Year Report: What were the 2-3 major TISA investments you made in the prior year toward this goal? For each, please note the amount expended (rough estimate) and reflections on whether or not the investment contributed to progressing toward the goal or not, and how so.</p>	<p>Personnel: The largest percentage of our TISA funds went toward salaries for the teachers and assistants. Combining this funding with the ESSER funding we were able to provide academic deans at each of our schools along with extra tutors to support kids who needed additional help. A rough estimate of 1.5 million was designated to increasing pay and providing extra positions. This is going to help in making progress toward our goal. The deans are working to identify areas of challenge by using student data. Then they and the tutors are working with small groups of 3rd grade students to increase their reading fluency and comprehension.</p>	

Goal Statement 1 (3rd grade ELA proficiency): 70% of students will score proficient on the 3rd grade ELA TCAP by 2030

Action Plan: List detailed action steps or strategies for the 2024-2025 school year to meet your annual target.

- ELA Professional development provided by Institute for Learning for all 3rd grade teachers.
- Continued implementation of ELA HQIM.
- High-dosage, low ratio tutoring will be provided for at-risk 3rd grade students.
- RTI
- Monthly data meetings with all 3rd grade classroom teachers to monitor student progress.
- Summer programming
- After-school programming
- At-Risk: Use of current district-purchased programs: i-Ready, IXL, Mastery Connect, Lexia and aimsweb Plus in a small and/or large group setting to target identified needs.

Budget Narrative: Describe how your district intends to use their budget to execute the action steps and meet the stated goal.

We will be using our budget in three areas to execute the action steps: professional development, personnel, and materials. We will be conducting reading training throughout the year for all 3rd grade teachers. Funds will be used for training and providing subs to cover classes, so the classroom teacher can attend. We also are using funds to hire extra assistants to provide tutoring using the All Corps model for 3rd grade students. Every school will have an academic dean to work with 3rd grade teachers on using best practices, helping to analyze data, and working with small groups of students. Then we will be buying HQIM that need refurbished for teachers to use in the classroom throughout the year. TISA funds will be blended with state summer camp money and after school grant funds to offer 3rd grade students extra support through those two programs.

Goal Statement 2: ELA proficiency grades 3-12 will increase to 40% by 2028

Year	Annual Outcome Target(s)	Associated Metrics/Data
Year 1: 2023-2024 school year (Use actuals)	24.6%	The associated metrics to determine if we achieve these goals will be the annual ELA TN Ready assessment and High School Fall/Spring English 1, English 2 EOC assessments
Year 2: 2024-2025 school year	27%	
Year 3: 2025-2026 school year	33.4%	
Year 4: 2026-2027 school year	36.7%	
Year 5: 2027-2028 school year	40%	
<p>Reflection: Did your district meet its Year 1 outcomes target(s)? How will this impact your action plan for the coming years?</p>	<p>The Year 1 outcome target was not met. Several of the strategies in the action plan were just implemented within the last couple of years. These strategies are being refined and over time will make a positive impact on moving towards the goal for K-12 reading proficiency.</p>	
<p>Prior Year Report: What were the 2-3 major TISA investments you made in the prior year toward this goal? For each, please note the amount expended (rough estimate) and reflections on whether or not the investment contributed to progressing toward the goal or not, and how so.</p>	<p>Personnel: A large percentage of our TISA funds went toward salaries for the teachers and assistants. Combining this funding with the ESSER funding we were able to provide academic deans at each of our schools along with extra tutors to support kids who needed additional help. This is going to help in making progress toward our goal. The deans are working to identify areas of challenge by using student data. Then they are working with small groups of students to increase their reading fluency and comprehension.</p>	

Goal Statement 2: ELA proficiency grades 3-12 will increase to 40% by 2028

<p>Action Plan: List detailed action steps or strategies for the 2024-2025 school year to meet your annual target.</p>	<ul style="list-style-type: none">• ELA Professional development provided by Institute for Learning for all K-8 teachers• Continued implementation of ELA HQIM.• High-dosage, low ratio tutoring will be provided for at-risk students.• RTI• Monthly data meetings with classroom teachers to monitor student progress• Summer programming• After-school programming• At-Risk: Use of current district-purchased programs: i-Ready, IXL, Mastery Connect, Lexia and aimsweb Plus in a small and/or large group setting to target identified needs.
<p>Budget Narrative: Describe how your district intends to use their budget to execute the action steps and meet the stated goal.</p>	<p>We will be using our budget in three areas to execute the action steps: professional development, personnel, and materials. We will be conducting reading training throughout the year for ELA teachers. Funds will be used for training and providing subs to cover classes, so the classroom teacher can attend. We also are using funds to hire extra assistants to provide tutoring using the TNALL Corps model. Every school will have an academic dean to work with K-12 teachers on using best practices, helping to analyze data, and working with small groups of students. Then we will be buying HQIM that need refurbished for teachers to use in the classroom throughout the year. TISA funds will be blended with state summer camp money and after school grant funds to offer students extra support through those two programs.</p>

Goal Statement 3: Math proficiency grades 3-12 will increase to 40% by 2028

Year	Annual Outcome Target(s)	Associated Metrics/Data
Year 1: 2023-2024 school year (Use actuals)	18.4%	The associated metrics to determine if we achieve these goals will be the annual Math TN Ready assessment and High School Fall/Spring Algebra 1, Algebra 2, and Geometry EOC assessments
Year 2: 2024-2025 school year	27.3%	
Year 3: 2025-2026 school year	31.5%	
Year 4: 2026-2027 school year	35.8%	
Year 5: 2027-2028 school year	40%	
<p>Reflection: Did your district meet its Year 1 outcomes target(s)? How will this impact your action plan for the coming years?</p>	<p>The Year 1 outcome target was not met. This action plan was just implemented last year, so we will continue to work the plan. Strategies will be refined and adjusted over time based on the data we receive.</p>	
<p>Prior Year Report: What were the 2-3 major TISA investments you made in the prior year toward this goal? For each, please note the amount expended (rough estimate) and reflections on whether or not the investment contributed to progressing toward the goal or not, and how so.</p>	<p>Personnel: A large percentage of our TISA funds went toward salaries for the teachers and assistants. Combining this funding with the ESSER funding we were able to provide academic deans at each of our schools along with extra tutors to support kids who needed additional help. A rough estimate of 1.5 million was designated to increasing pay. This is going to help in making progress toward our goal. The deans are working to identify areas of challenge by using student data. Then they are working with small groups of students to increase their reading fluency and comprehension.</p> <p>HQIM: Another major investment made using TISA funds was materials. We adopted IReady math curriculum for K-8, Big Ideas for Algebra, and Pearson for Geometry. Providing high quality materials has allowed teachers to focus more on planning and implementing the lesson instead of trying to find curriculum. As they become more familiar with using the resources the rigor for instruction should increase, thus presenting students with more challenges and increasing the learning that takes place.</p>	

Goal Statement 3: Math proficiency grades 3-12 will increase to 40% by 2028

Action Plan: List detailed action steps or strategies for the 2024-2025 school year to meet your annual target.

- Professional development through the Institute of Learning for all K-12 Math teachers
- Continued implementation of the new HQIM materials that were purchased for K-12.
- Use of the IPG by school and district administrators to gather data and provide feedback to teachers in order to strengthen Tier 1 instruction.
- Academically at-risk students will receive specific skill-based interventions.
- TNALL Corps tutoring to ensure small group tutoring that assists students in gaining proficiency
- Summer and after school programming to supplement instructional skills for students who have needs.

Budget Narrative: Describe how your district intends to use their budget to execute the action steps and meet the stated goal.

We will be using our budget in three areas: professional development, personnel, and materials. We will be conducting math training throughout the year for all 3-12 Math teachers. Funds will be used for training and providing subs to cover classes. We also are using funds to hire extra assistants to provide tutoring using the TNALLCorps model. Every school will have an academic dean to work with math teachers on using best practices, helping to analyze data, and working with small groups of students. Then we will be buying HQIM for teachers to use in the classroom throughout the year. Finally, there will be math rotations in the after school and summer school programs which TISA funds help to support.

Goal Statement 4:

Year	Annual Outcome Target(s)	Associated Metrics/Data
Year 1: 2023-2024 school year (Use actuals)		
Year 2: 2024-2025 school year		
Year 3: 2025-2026 school year		
Year 4: 2026-2027 school year		
Year 5: 2027-2028 school year		
Reflection: Did your district meet its Year 1 outcomes target(s)? How will this impact your action plan for the coming years?		
Prior Year Report: What were the 2-3 major TISA investments you made in the prior year toward this goal? For each, please note the amount expended (rough estimate) and reflections on whether or not the investment contributed to progressing toward the goal or not, and how so.		

Goal Statement 4:

Action Plan: List detailed action steps or strategies for the 2024-2025 school year to meet your annual target.

Budget Narrative: Describe how your district intends to use their budget to execute the action steps and meet the stated goal.

Goal Statement 5:

Year	Annual Outcome Target(s)	Associated Metrics/Data
Year 1: 2023-2024 school year (Use actuals)		
Year 2: 2024-2025 school year		
Year 3: 2025-2026 school year		
Year 4: 2026-2027 school year		
Year 5: 2027-2028 school year		
Reflection: Did your district meet its Year 1 outcomes target(s)? How will this impact your action plan for the coming years?		
Prior Year Report: What were the 2-3 major TISA investments you made in the prior year toward this goal? For each, please note the amount expended (rough estimate) and reflections on whether or not the investment contributed to progressing toward the goal or not, and how so.		

Goal Statement 5:

Action Plan: List detailed action steps or strategies for the 2024-2025 school year to meet your annual target.

Budget Narrative: Describe how your district intends to use their budget to execute the action steps and meet the stated goal.

Public Comment

The TISA accountability report must be presented for public comment to parents, educators, and local community members prior to its submission to the department by November 1.

Date(s) of opportunity for local public comment.	
Description of public comment opportunities (e.g. collection of written comments, public hearing, local board meeting discussion, etc.)	
Summary of public comment received, if any.	
Description of how your district did or did not incorporate public comment received into the final accountability report submission.	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Financial Statements and Supplementary Information
Year Ended June 30, 2024

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Financial Statements and Supplementary Information
Year Ended June 30, 2024

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MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Financial Statements and Supplementary Information
Year Ended June 30, 2024

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MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Roster of Officials
June 30, 2024

Central Office

Director of Schools
Jamie Pemberton

Assistant Director, Student Services
Bill Hunter

Board of Education

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

Principals

Central Elementary School	Zandy Knox
Central Middle School	Wayne Frasier
Central High School	Jason Davis
Coalfield School	Matt Murphy
Morgan County Career and Technical Center	Dan Shoemaker
Oakdale School	Misty Marsh
Petros-Joyner Elementary School	Laura Bunch
Sunbright School	Julia Smith



Independent Auditors' Report

To Morgan County Schools - Internal School Funds
The Board of Education
Wartburg, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of Morgan County Schools - Internal School Funds ("School Funds") which comprise the combined and individual school balance sheets - regulatory basis, as of June 30, 2024, and the related combined and individual school statements of revenues, expenditures and changes in fund balances - regulatory basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying combined and individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balances of the School Funds, as of June 30, 2024, and the related revenues, expenditures, and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Internal School Funds Manual* as described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Funds as of June 30, 2024, or changes in financial position for the year then ended.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2, the financial statements are prepared by the School Funds, on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Internal School Funds Manual*, as described in Note 2. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Funds internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined and individual school financial statements - regulatory basis that collectively comprise the Schools Funds' basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basis financial statements - regulatory basis of the schools. As described in Note 2 of the financial statements, the supplementary information, as listed in the table of contents, is prepared by the School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements - regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements - regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements - regulatory basis or to the basic financial statements - regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements - regulatory basis as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the Roster of Officials but does not include the basic financial statements - regulatory basis and our auditors' report thereon. Our opinions on the basic financial statements - regulatory basis do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements - regulatory basis, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements - regulatory basis, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2024 on our consideration of the School Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Schools Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Morgan County Schools - Internal School Funds internal control over financial reporting and compliance.

Rodefer Moss & Co, PLLC

Knoxville, Tennessee
September 11, 2024

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Combined Balance Sheet - Regulatory Basis - All Schools
June 30, 2024

	Central Elementary School	Central High School	Central Middle School	Coalfield School	Morgan County Career and Technical Center	Oakdale School	Petros-Joyner Elementary School	Sunbright School	Total
ASSETS									
Cash in bank - checking	\$ 88,482	\$ 96,200	\$ 128,106	\$ 159,635	\$ 103,123	\$ 134,766	\$ 101,312	\$ 244,508	\$ 1,056,132
Total Assets	<u>\$ 88,482</u>	<u>\$ 96,200</u>	<u>\$ 128,106</u>	<u>\$ 159,635</u>	<u>\$ 103,123</u>	<u>\$ 134,766</u>	<u>\$ 101,312</u>	<u>\$ 244,508</u>	<u>\$ 1,056,132</u>
FUND BALANCES									
Restricted	\$ 88,482	\$ 96,200	\$ 128,106	\$ 159,635	\$ 103,631	\$ 134,766	\$ 101,312	\$ 244,508	\$ 1,056,640
Unassigned	-	-	-	-	(508)	-	-	-	(508)
Total Fund Balances	<u>\$ 88,482</u>	<u>\$ 96,200</u>	<u>\$ 128,106</u>	<u>\$ 159,635</u>	<u>\$ 103,123</u>	<u>\$ 134,766</u>	<u>\$ 101,312</u>	<u>\$ 244,508</u>	<u>\$ 1,056,132</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Regulatory Basis – All Schools
Year Ended June 30, 2024

	Central Elementary School	Central High School	Central Middle School	Coalfield School	Morgan County Career and Technical Center	Oakdale School	Petros-Joyner Elementary School	Sunbright School	Total
Fund Balances, July 1, 2023	\$ 103,000	\$ 87,707	\$ 111,237	\$ 172,508	\$ 124,060	\$ 114,990	\$ 105,077	\$ 209,861	\$ 1,028,440
Revenues	66,257	286,962	148,389	435,044	127,404	408,849	79,419	264,396	1,816,720
Expenditures	80,775	278,469	131,520	447,917	148,341	389,073	83,184	229,749	1,789,028
Excess of revenues over (under) expenditures	(14,518)	8,493	16,869	(12,873)	(20,937)	19,776	(3,765)	34,647	27,692
Other financing sources (uses):									
Operating transfers in	358	10,670	-	4,347	26,547	18,254	-	700	60,876
Operating transfers out	(358)	(10,670)	-	(4,347)	(26,547)	(18,254)	-	(700)	(60,876)
Total other financial sources (uses)	-	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	(14,518)	8,493	16,869	(12,873)	(20,937)	19,776	(3,765)	34,647	27,692
Fund Balances, June 30, 2024	\$ 88,482	\$ 96,200	\$ 128,106	\$ 159,635	\$ 103,123	\$ 134,766	\$ 101,312	\$ 244,508	\$ 1,056,132

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Central Elementary School
Balance Sheet - Regulatory Basis
June 30, 2024

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General fund	\$ 30,595	\$ 30,595	\$ 30,595	
Restricted funds				
Other Accounts				
Yearbooks	\$ 8,338	\$ 8,338	\$ 8,338	
TELN	2,186	2,186	2,186	
Stem	1,042	1,042	1,042	
Fundraiser	6,378	6,378	6,378	
SWPBS	1,828	1,828	1,828	
Box Tops	87	87	87	
PIE	9,695	9,695	9,695	
Safety and Security	250	250	250	
Well Being Team	72	72	72	
Teacher Accounts	3,854	3,854	3,854	
Attendance Incentives	371	371	371	
Instructional Supply	2,831	2,831	2,831	
Furniture	2,492	2,492	2,492	
Fees and Waivers	5,033	5,033	5,033	
Library	13,430	13,430	13,430	
Total Restricted Funds	\$ 57,887	\$ 57,887	\$ 57,887	
Total General and Restricted Funds	\$ 88,482	\$ 88,482	\$ 88,482	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Central Elementary School
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2024
General Fund					
Donations		\$ 510	\$ -		
Interest		491	-		
Telephone		625	625		
Supplies and materials		-	6,251		
Contracted Services		-	16,565		
Other		<u>1,081</u>	<u>1,116</u>		
Total General Fund	<u>\$ 52,445</u>	<u>\$ 2,707</u>	<u>\$ 24,557</u>	<u>\$ -</u>	<u>\$ 30,595</u>
Restricted funds					
Other Accounts					
Yearbooks	\$ 6,480	\$ 7,285	\$ 5,427	\$ -	\$ 8,338
Book Vending	-	-	100	100	-
TELN	2,186	-	-	-	2,186
Stem	2,108	-	1,066	-	1,042
Fundraiser	3,527	5,048	2,197	-	6,378
SWPBS	2,061	-	233	-	1,828
Box Tops	526	121	560	-	87
PIE	1,032	10,440	1,677	(100)	9,695
Safety and Security	250	-	-	-	250
Well Being Team	72	-	-	-	72
Teacher Accounts	2,109	18,437	16,950	258	3,854
Attendance Incentives	534	1,296	1,459	-	371
Instructional Supply	2,160	6,931	6,260	-	2,831
Furniture	10,496	-	8,004	-	2,492
Fees and Waivers	6,730	3,829	5,268	(258)	5,033
Library	<u>10,284</u>	<u>10,163</u>	<u>7,017</u>	<u>-</u>	<u>13,430</u>
Total Restricted Funds	<u>\$ 50,555</u>	<u>\$ 63,550</u>	<u>\$ 56,218</u>	<u>\$ -</u>	<u>\$ 57,887</u>
Total General and Restricted Funds	<u>\$ 103,000</u>	<u>\$ 66,257</u>	<u>\$ 80,775</u>	<u>\$ -</u>	<u>\$ 88,482</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Central High School
Balance Sheet - Regulatory Basis
June 30, 2024

	Assets	Fund Balances	
	Cash in Bank	Total Fund	
	Checking	Restricted	Balances
General Fund	\$ 18,213	\$ 18,213	\$ 18,213
Restricted funds			
Athletic Accounts			
Other Athletics	\$ 115	\$ 115	\$ 115
Cheerleaders	8,795	8,795	8,795
Football	4,721	4,721	4,721
Middle School Baseball	556	556	556
Baseball	2,437	2,437	2,437
Softball	9,137	9,137	9,137
Girls Basketball	3,351	3,351	3,351
Boys Basketball	3,418	3,418	3,418
Weight Training	35	35	35
Volleyball	976	976	976
Softball Booster	341	341	341
Girls Basketball Booster	1,457	1,457	1,457
Club Accounts			
Beta Club	178	178	178
Brew Crew	8,980	8,980	8,980
FCA	351	351	351
Other Accounts			
Graduation Supplies	427	427	427
Environmental Science	239	239	239
Advance Computer	2,650	2,650	2,650
Choir	220	220	220

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Central High School
Balance Sheet - Regulatory Basis (Continued)

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Restricted	Balances
Restricted funds (Continued)				
Other Accounts (Continued)				
Chemistry	\$ 88	\$ 88	\$ 88	\$ 88
Computer	128	128	128	128
Guidance	5,802	5,802	5,802	5,802
Library	484	484	484	484
Drama	399	399	399	399
Backpack Program	822	822	822	822
Bereavement	6	6	6	6
PE	1,037	1,037	1,037	1,037
Fees and Dues	3,809	3,809	3,809	3,809
Journalism	2,445	2,445	2,445	2,445
Music	781	781	781	781
Novels	10	10	10	10
Physical Science and Biology	567	567	567	567
Prom	243	243	243	243
Renaissance	610	610	610	610
Incentives	3,551	3,551	3,551	3,551
Chromebooks	300	300	300	300
Afterschool	300	300	300	300
Student Council	329	329	329	329
US History	2,110	2,110	2,110	2,110
East Tennessee Foundation	3,047	3,047	3,047	3,047
Furniture	1,726	1,726	1,726	1,726
STEM	50	50	50	50
ELA	954	954	954	954
Well Being Team	5	5	5	5
Total Restricted Funds	<u>\$ 77,987</u>	<u>\$ 77,987</u>	<u>\$ 77,987</u>	<u>\$ 77,987</u>
Total General and Restricted Funds	<u>\$ 96,200</u>	<u>\$ 96,200</u>	<u>\$ 96,200</u>	<u>\$ 96,200</u>

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Central High School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

Year Ended June 30, 2024

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2023	Revenues	Expenditures	Transfers	June 30, 2024
General Fund					
Instructional Supplies		\$ 4,066	\$ 4,137		
In-School Functions		5,200	5,600		
Resale Items		1,886	-		
School Pictures		1,278	-		
Telephone		625	360		
Donations and Gifts		127	-		
Bank Interest		536	-		
Administration		-	5,252		
Postage		-	268		
Maintenance		-	1,255		
Total General Fund	\$ 21,367	\$ 13,718	\$ 16,872	\$ -	\$ 18,213
Restricted funds					
Athletic Accounts					
Other Athletics	\$ 3,444	\$ 17,069	\$ 20,398	\$ -	\$ 115
Cheerleaders	1,193	20,996	13,394	-	8,795
Football	4,804	64,040	64,123	-	4,721
Middle School Baseball	556	7,270	-	(7,270)	556
Baseball	180	22,703	27,716	7,270	2,437
Softball	5,707	26,135	22,705	-	9,137
Girls Basketball	1,387	15,013	13,294	245	3,351
Boys Basketball	6,163	9,577	12,077	(245)	3,418
Weight Training	35	-	-	-	35
Volleyball	1,276	6,571	6,871	-	976
Softball Booster	-	341	-	-	341
Girls Basketball Booster	-	1,457	-	-	1,457
Class Accounts					
CDC	234	2,712	2,756	(190)	-
Club Accounts					
Beta Club	2,249	7,000	9,071	-	178
Brew Crew	10,028	10,729	11,777	-	8,980
FCA	405	164	218	-	351

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Central High School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund			Other	Fund
	Balances			Financing	Balances
	July 1,			Sources (Uses)	June 30,
	2023	Revenues	Expenditures	Transfers	2024
Restricted funds (Continued)					
Other Accounts					
Graduation Supplies	\$ 80	\$ 1,252	\$ 1,005	\$ 100	\$ 427
Environmental Science	239	-	-	-	239
Advance Computer	2,669	-	19	-	2,650
Choir	220	-	-	-	220
Chemistry	331	-	243	-	88
Computer	128	-	-	-	128
Guidance	2,388	9,164	5,750	-	5,802
Library	1,063	1,100	1,679	-	484
Drama	230	241	72	-	399
Backpack Program	822	-	-	-	822
Bereavement	191	-	365	180	6
PE	878	200	41	-	1,037
Fees and Dues	2,283	2,450	924	-	3,809
Journalism	2,708	5,878	6,141	-	2,445
Music	1,513	672	1,404	-	781
Novels	10	-	-	-	10
Physical Science and Biology	567	-	-	-	567
Prom	97	6,520	4,849	(1,525)	243
Renaissance	940	7,205	9,555	2,020	610
Incentives	3,206	700	355	-	3,551
Chromebooks	-	300	-	-	300
Afterschool	749	-	449	-	300
Student Council	301	374	346	-	329
US History	2,110	-	-	-	2,110
East Tennessee Foundation	42	25,411	21,821	(585)	3,047
Furniture	3,905	-	2,179	-	1,726
STEM	50	-	-	-	50
ELA	954	-	-	-	954
Well Being Team	5	-	-	-	5
Total Restricted Funds	<u>\$ 66,340</u>	<u>\$ 273,244</u>	<u>\$ 261,597</u>	<u>\$ -</u>	<u>\$ 77,987</u>
Total General and Restricted Funds	<u>\$ 87,707</u>	<u>\$ 286,962</u>	<u>\$ 278,469</u>	<u>\$ -</u>	<u>\$ 96,200</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Central Middle School
Balance Sheet - Regulatory Basis
June 30, 2024

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 36,758	\$ 36,758	\$ 36,758	
Restricted funds				
Athletic Accounts				
Athletics	\$ 21,538	\$ 21,538	\$ 21,538	
Field House	1,592	1,592	1,592	
Softball	12,735	12,735	12,735	
Boys Basketball	8,742	8,742	8,742	
Girls Basketball	7,609	7,609	7,609	
Cheerleading	2,104	2,104	2,104	
Football	7,654	7,654	7,654	
Baseball	805	805	805	
Volleyball	6,947	6,947	6,947	
Alternate Sports	401	401	401	
Club Accounts				
Beta Club	2,653	2,653	2,653	
Science Club	2,874	2,874	2,874	
Other Accounts				
Math	496	496	496	
Language Arts	524	524	524	
Social Studies	1,080	1,080	1,080	
Ground Maintenance	3,202	3,202	3,202	
E Sports	64	64	64	
Intramural Account	346	346	346	
D.C. Account	2,707	2,707	2,707	
Attendance Incentives	830	830	830	
Renaissance	2,783	2,783	2,783	
Library	925	925	925	
FCA	21	21	21	
Instructional	813	813	813	
Drama	75	75	75	
Fee Waivers	1,698	1,698	1,698	
Well Being	130	130	130	
Total Restricted Funds	<u>\$ 91,348</u>	<u>\$ 91,348</u>	<u>\$ 91,348</u>	
Total General and Restricted Funds	<u>\$ 128,106</u>	<u>\$ 128,106</u>	<u>\$ 128,106</u>	

See independent auditors' report and accompanying notes to financial statements.

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Central Middle School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2024
General Fund					
Instructional Supplies		\$ 390	\$ -		
In-School Functions		1,400	1,400		
Operation and Maintenance		5,749	5,172		
Pictures		540	-		
Field Trips		4,101	2,959		
Interest Income		658	-		
Yearbooks		4,585	3,958		
Office and School Supplies		41	2,543		
Reimbursements and Donations		289	40		
Total General Fund	\$ 35,077	\$ 17,753	\$ 16,072	\$ -	\$ 36,758
Restricted funds					
Athletic Accounts					
Athletics	\$ 17,657	\$ 14,215	\$ 10,334	\$ -	\$ 21,538
Field House	6,192	-	4,600	-	1,592
Softball	4,176	17,250	8,691	-	12,735
Boys Basketball	6,175	13,367	10,800	-	8,742
Girls Basketball	9,303	13,157	14,851	-	7,609
Cheerleading	5,538	5,222	8,656	-	2,104
Football	6,073	25,536	23,955	-	7,654
Baseball	3,517	21,252	23,964	-	805
Volleyball	1,463	6,566	1,082	-	6,947
Alternate Sports	337	2,880	2,816	-	401
Club Accounts					
Beta Club	2,653	-	-	-	2,653
Science Club	2,874	-	-	-	2,874
Other Accounts					
Math	496	-	-	-	496
Language Arts	524	-	-	-	524
Social Studies	1,080	-	-	-	1,080
Ground Maintenance	1,125	2,700	623	-	3,202
E Sports	-	506	442	-	64
Intramural Account	346	-	-	-	346
D.C Account	2,707	-	-	-	2,707
Attendance Incentives	691	494	355	-	830
Renaissance	2,832	1,055	1,104	-	2,783
Library	175	750	-	-	925
FCA	21	-	-	-	21

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Central Middle School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2024
Restricted funds (Continued)					
Other Accounts (Continued)					
Instructional	\$ -	\$ 3,957	\$ 3,144	\$ -	\$ 813
Drama	75	-	-	-	75
Fee Waivers	-	1,729	31	-	1,698
Well Being	130	-	-	-	130
Total Restricted Funds	<u>\$ 76,160</u>	<u>\$ 130,636</u>	<u>\$ 115,448</u>	<u>\$ -</u>	<u>\$ 91,348</u>
Total General and Restricted Funds	<u>\$ 111,237</u>	<u>\$ 148,389</u>	<u>\$ 131,520</u>	<u>\$ -</u>	<u>\$ 128,106</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Coalfield School
Balance Sheet - Regulatory Basis
June 30, 2024

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 9,932	\$ 9,932	\$ 9,932	
Restricted funds				
Athletic Accounts				
Athletic Fund	\$ 7,828	\$ 7,828	\$ 7,828	
Jacket Concessions	254	254	254	
Middle School Baseball	903	903	903	
Middle School Boys Basketball	5,202	5,202	5,202	
High School Football	10,032	10,032	10,032	
High School Girls Basketball	9,164	9,164	9,164	
Middle School Softball	8,334	8,334	8,334	
Middle School Football	5,173	5,173	5,173	
High School Baseball	3,281	3,281	3,281	
Middle School Girls Basketball	4,214	4,214	4,214	
High School Volleyball	2,657	2,657	2,657	
Middle School Volleyball	262	262	262	
High School Softball	2,932	2,932	2,932	
High School Boys Basketball	5,427	5,427	5,427	
High School Cheerleading	4,177	4,177	4,177	
Middle School Cheerleading	204	204	204	
Club Accounts				
Junior High Enrichment	6,995	6,995	6,995	
FCA	70	70	70	
High School Beta Club	318	318	318	
High School Math Club	9	9	9	
Other Accounts				
Band	3,352	3,352	3,352	
Elementary Enrichment	223	223	223	
Student Council	15	15	15	
Junior Beta Club	5,133	5,133	5,133	
Prom - High School	8,809	8,809	8,809	
Prom - Middle School	62	62	62	
Tuition	1,911	1,911	1,911	
High School Homecoming	17	17	17	
FBLA	940	940	940	
Kids are First	13,292	13,292	13,292	
STEM Project	12	12	12	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Coalfield School
Balance Sheet - Regulatory Basis (Continued)

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Restricted	Balances
Restricted funds (Continued)				
Other Accounts (Continued)				
Science Club - Middle School	\$ 654	\$ 654	\$ 654	\$ 654
Jacket Foundation	139	139	139	139
Science Club - High School	12	12	12	12
Incentive Project	2,338	2,338	2,338	2,338
Junior Achievement	2,212	2,212	2,212	2,212
Fishing Club	48	48	48	48
Field House	27	27	27	27
Yearbooks	8,336	8,336	8,336	8,336
State Instructional	1,442	1,442	1,442	1,442
Fee Waiver	21	21	21	21
Library	7,084	7,084	7,084	7,084
Chromebook Repairs	1,715	1,715	1,715	1,715
Dollar General Grant	20	20	20	20
Target Field Trip Grant	134	134	134	134
Teachers Fund	62	62	62	62
Furniture	6,214	6,214	6,214	6,214
Teacher Incentives	1,208	1,208	1,208	1,208
Administrative	2,335	2,335	2,335	2,335
Save the Children	49	49	49	49
One Heartbeat	1,703	1,703	1,703	1,703
Well Being Team	114	114	114	114
Awning Fund	1,691	1,691	1,691	1,691
Health and Counseling Supplies	227	227	227	227
School Safety	716	716	716	716
Total Restricted Funds	<u>\$ 149,703</u>	<u>\$ 149,703</u>	<u>\$ 149,703</u>	<u>\$ 149,703</u>
Total General and Restricted Funds	<u>\$ 159,635</u>	<u>\$ 159,635</u>	<u>\$ 159,635</u>	<u>\$ 159,635</u>

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Coalfield School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2024

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2023	Revenues	Expenditures	Transfers	June 30, 2024
General Fund					
Telephones		\$ 625	\$ 709		
Pre-K		914	827		
Kindergarten		1,908	1,732		
1st Grade		1,492	1,492		
2nd Grade		1,052	1,052		
3rd Grade		1,400	1,392		
4th Grade		1,322	1,272		
5th Grade		1,394	1,391		
Fines, Fees, and Dues		3,578	1,091		
Interest Income		1,025	-		
Administration		-	3,077		
Total General Fund	\$ 9,257	\$ 14,710	\$ 14,035	\$ -	\$ 9,932
Restricted funds					
Athletic Accounts					
Athletic Fund	\$ 7,765	\$ 6,462	\$ 6,399	\$ -	\$ 7,828
Jacket Concessions	254	-	-	-	254
Middle School Baseball	3,251	5,574	8,522	600	903
Middle School Boys Basketball	7,260	23,048	25,106	-	5,202
High School Football	22,535	73,475	85,978	-	10,032
High School Girls Basketball	10,152	18,306	17,708	(1,586)	9,164
Middle School Softball	8,411	22,290	22,167	(200)	8,334
Middle School Football	6,707	35,501	35,935	(1,100)	5,173
High School Baseball	1,560	30,787	29,066	-	3,281
Middle School Girls Basketball	8,225	14,247	19,844	1,586	4,214
High School Volleyball	4,507	9,882	11,732	-	2,657
Middle School Volleyball	262	-	-	-	262
High School Softball	1,893	8,397	7,358	-	2,932
High School Boys Basketball	2,498	18,942	17,974	1,961	5,427
High School Cheerleading	1,719	14,108	11,650	-	4,177
Middle School Cheerleading	2,974	44	2,814	-	204
Class and Club Accounts					
Senior Class	116	-	116	-	-
Junior High Enrichment	8,983	6,058	8,046	-	6,995
FCA	70	-	-	-	70
High School Beta Club	2,432	3,425	5,539	-	318
High School Math Club	9	-	-	-	9

See independent auditors' report and accompanying notes to financial statements.

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Coalfield School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2023	Revenues	Expenditures	Transfers	June 30, 2024
Restricted funds (Continued)					
Other Accounts					
Band	\$ 5,257	\$ 2,664	\$ 4,569	\$ -	\$ 3,352
Elementary Enrichment	210	2,036	2,023	-	223
Student Council	15	-	-	-	15
Junior Beta Club	5,133	22,311	21,670	(641)	5,133
Prom - High School	383	18,444	9,198	(820)	8,809
Prom - Middle School	62	-	-	-	62
Tuition	2,261	6,900	7,250	-	1,911
High School Homecoming	17	-	-	-	17
FBLA	940	-	-	-	940
Kids are First	13,742	9,750	10,200	-	13,292
STEM Project	12	865	865	-	12
Science Club - Middle School	654	-	-	-	654
Jacket Foundation	-	139	-	-	139
Theatre Arts	-	620	620	-	-
Science Club - High School	12	-	-	-	12
Incentive Project	2,554	992	1,208	-	2,338
Junior Achievement	285	3,302	1,375	-	2,212
Fishing Club	48	-	-	-	48
Scholarship	200	7,000	7,200	-	-
Field House	127	-	100	-	27
Yearbooks	4,271	12,588	8,523	-	8,336
State Instructional	2,285	7,000	7,843	-	1,442
Fee Waiver	21	-	-	-	21
Library	3,876	12,143	8,935	-	7,084
Chromebook Repairs	500	1,215	-	-	1,715
Dollar General Grant	20	-	-	-	20
Target Field Trip Grant	134	86	86	-	134
Teachers Fund	117	-	55	-	62
Furniture	11,570	-	5,356	-	6,214
Teacher Incentives	-	3,000	1,792	-	1,208
Administrative	4,143	11,830	13,638	-	2,335
Save the Children	49	-	-	-	49
One Heartbeat	1,656	4,337	4,490	200	1,703
Well Being Team	114	-	-	-	114
Awning Fund	-	1,691	-	-	1,691
Health and Counseling Supplies	-	825	598	-	227
School Safety	1,000	50	334	-	716
Total Restricted Funds	\$ 163,251	\$ 420,334	\$ 433,882	\$ -	\$ 149,703
Total General and Restricted Funds	\$ 172,508	\$ 435,044	\$ 447,917	\$ -	\$ 159,635

See independent auditors' report and accompanying notes to financial statements.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Morgan County Career and Technical Center
Balance Sheet - Regulatory Basis
June 30, 2024

	Assets	Fund Balances		
	Cash in Bank			Total Fund
	Checking	Restricted	Unassigned	Balances
General Fund	\$ 6,205	\$ 6,205	\$ -	\$ 6,205
Restricted funds				
FFA	\$ 289	\$ 289	\$ -	\$ 289
HOSA	11	11	-	11
East TN Foundation Grant	5,089	5,089	-	5,089
Auto Mechanics	5,643	5,643	-	5,643
Angel Tree Donations	80	80	-	80
Cosmetology	178	178	-	178
Agriculture	544	544	-	544
Greenhouse	50	50	-	50
Culinary Arts	1,851	1,851	-	1,851
Independent Study Program	28	28	-	28
Machine Technology	6,350	6,350	-	6,350
National VT Honor Society	342	342	-	342
Residential Construction	15,162	15,162	-	15,162
Farm Grant	20,852	20,852	-	20,852
Garden Grant	500	500	-	500
Skills Welding	24,644	24,644	-	24,644
Robotics Club	862	862	-	862
Robotics Grant	6	6	-	6
Incentives	(26)	-	(26)	(26)
Welding	739	739	-	739
Lowe's Grant	(249)	-	(249)	(249)
SPARC Grant	3,846	3,846	-	3,846
Instructional Supplies	(233)	-	(233)	(233)
Family and Consumer Science	698	698	-	698
Furniture	9,662	9,662	-	9,662
Total Restricted Funds	\$ 96,918	\$ 97,426	\$ (508)	\$ 96,918
Total General and Restricted Funds	\$ 103,123	\$ 103,631	\$ (508)	\$ 103,123

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Morgan County Career and Technical Center
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2024
General Fund					
Concessions		\$ 11,850	\$ 7,161		
Reimbursements		101	-		
Interest Income		588	-		
Board of Education Allocation		7,311	-		
Administration		-	132		
School Improvement		471	13,318		
Postage and Mailing		-	68		
Office Supplies		-	881		
Total General Fund	<u>\$ 7,444</u>	<u>\$ 20,321</u>	<u>\$ 21,560</u>	<u>\$ -</u>	<u>\$ 6,205</u>
Restricted funds					
FFA	\$ 18,445	\$ 2,928	\$ 3,677	\$ (17,407)	\$ 289
HOSA	11	-	-	-	11
East TN Foundation Grant	-	9,979	4,890	-	5,089
Auto Mechanics	2,421	6,206	2,984	-	5,643
Angel Tree Donations	80	-	-	-	80
Cosmetology	255	-	77	-	178
Fee Waiver	-	1,505	1,505	-	-
Agriculture	2,882	11,048	9,531	(3,855)	544
Greenhouse	-	153	103	-	50
Culinary Arts	828	5,004	3,981	-	1,851
Independent Study Program	28	-	-	-	28
Machine Technology	3,867	4,083	1,600	-	6,350
National VT Honor Society	342	-	-	-	342
Residential Construction	8,033	11,861	4,732	-	15,162
Farm Grant	-	-	410	21,262	20,852
Garden Grant	-	500	-	-	500
Skills Welding	9,283	29,583	14,222	-	24,644
Robotics Club	976	-	114	-	862
Robotics Grant	1,417	64	1,475	-	6
Incentives	(26)	-	-	-	(26)
Welding	498	2,342	2,101	-	739
Lowe's Grant	1,643	-	1,892	-	(249)
SPARC Grant	55,451	17,097	68,702	-	3,846
Instructional Supplies	-	3,766	3,999	-	(233)
Family Consumer Science	158	964	424	-	698
Furniture	10,024	-	362	-	9,662
Total Restricted Funds	<u>\$ 116,616</u>	<u>\$ 107,083</u>	<u>\$ 126,781</u>	<u>\$ -</u>	<u>\$ 96,918</u>
Total General and Restricted Funds	<u>\$ 124,060</u>	<u>\$ 127,404</u>	<u>\$ 148,341</u>	<u>\$ -</u>	<u>\$ 103,123</u>

See independent auditors' report and accompanying notes to financial statements.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Oakdale School
Balance Sheet - Regulatory Basis
June 30, 2024

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 38,989	\$ 38,989	\$ 38,989	
Restricted funds				
Athletic Accounts				
Cheerleaders	\$ 1,707	\$ 1,707	\$ 1,707	
Middle School Cheerleaders	816	816	816	
High School Baseball	13,076	13,076	13,076	
High School Basketball	11,431	11,431	11,431	
High School Football	3,416	3,416	3,416	
Middle School Softball	1,332	1,332	1,332	
Other Athletics	3,508	3,508	3,508	
Volleyball	5,579	5,579	5,579	
Class Accounts				
Class of 2025	860	860	860	
Class of 2026	1,569	1,569	1,569	
Class of 2027	845	845	845	
Club Accounts				
F.B.L.A. and Renaissance	327	327	327	
High School Beta Club	414	414	414	
Middle School Beta Club	2,008	2,008	2,008	
Biology and Science	495	495	495	
Prom	1,217	1,217	1,217	
Chemistry	1,369	1,369	1,369	
Drama	6,272	6,272	6,272	
Enrichment	2,633	2,633	2,633	
English	12	12	12	
Flower Fund	72	72	72	
Business Management	818	818	818	
Field Trips	959	959	959	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Oakdale School
Balance Sheet - Regulatory Basis (continued)

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Restricted	Balances
Restricted funds (Continued)				
Other Accounts				
Library	\$ 4,935	\$ 4,935	\$ 4,935	\$ 4,935
Math and Science	202	202	202	202
Music	106	106	106	106
Wellness P.E.	762	762	762	762
Yearbooks	9,625	9,625	9,625	9,625
Niswonger Foundation	1,051	1,051	1,051	1,051
FFA	883	883	883	883
Well Being	1,336	1,336	1,336	1,336
AVID	8,911	8,911	8,911	8,911
Stem Grant	2,411	2,411	2,411	2,411
Scholarships	1,621	1,621	1,621	1,621
Guidance	500	500	500	500
Teacher Material and Supplies	<u>2,699</u>	<u>2,699</u>	<u>2,699</u>	<u>2,699</u>
Total Restricted Funds	<u>\$ 95,777</u>	<u>\$ 95,777</u>	<u>\$ 95,777</u>	<u>\$ 95,777</u>
Total General and Restricted Funds	<u>\$ 134,766</u>	<u>\$ 134,766</u>	<u>\$ 134,766</u>	<u>\$ 134,766</u>

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Oakdale School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2024
General Fund					
Day Concessions		\$ 1,516	\$ 562		
Pictures		794	-		
Fines, Fees, and Dues		100	-		
Interest Income		773	-		
Fundraising		19,918	16,528		
Board of Education and Telephone		3,200	940		
Vending		2,953	-		
Office Supplies		66,370	67,006		
Instructional		1,692	4,602		
Operation and Maintenance		466	3,065		
Total General Fund	\$ 33,910	\$ 97,782	\$ 92,703	\$ -	\$ 38,989
Restricted funds					
Athletic Accounts					
Cheerleaders	\$ 936	\$ 1,216	\$ 1,195	\$ 750	\$ 1,707
Middle School Cheerleaders	1,053	710	1,697	750	816
High School Baseball	1,805	46,590	37,819	2,500	13,076
High School Basketball	18,915	46,657	57,341	3,200	11,431
High School Football	1,100	42,787	41,222	751	3,416
Bleachers and Football Field	(247)	-	-	247	-
Middle School Softball	1,652	21,105	23,925	2,500	1,332
Other Athletics	4,489	21,323	9,406	(12,898)	3,508
Volleyball	5,474	1,982	2,743	866	5,579
Middle School Volleyball	(135)	1	-	134	-
Class Accounts					
Class of 2023	56	-	-	(56)	-
Class of 2024	591	-	-	(591)	-
Class of 2025	2,293	3,543	4,976	-	860
Class of 2026	-	1,569	-	-	1,569
Class of 2027	-	789	-	56	845
Class of 2028	-	963	1,443	480	-
Club Accounts					
F.B.L.A. and Renaissance	327	-	-	-	327
High School Beta Club	1,237	16,305	17,128	-	414
Middle School Beta Club	2,418	18,768	19,178	-	2,008

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Oakdale School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2024
Restricted funds (Continued)					
Other Accounts					
Biology and Science	\$ 495	\$ -	\$ -	\$ -	\$ 495
Prom	439	3,006	2,339	111	1,217
Chemistry	806	1,179	616	-	1,369
Drama	5,849	7,038	6,615	-	6,272
Enrichment	336	3,534	340	(897)	2,633
English	12	-	-	-	12
Flower Fund	(88)	576	416	-	72
Business Management	629	714	525	-	818
Field Trips	1,676	11,571	12,288	-	959
Library	2,633	4,192	1,890	-	4,935
Math and Science	283	129	210	-	202
Music	85	300	79	(200)	106
Wellness P.E.	2,054	77	1,369	-	762
Yearbooks	10,051	6,473	6,899	-	9,625
Niswonger Foundation	1,051	-	-	-	1,051
FFA	2,800	5,855	7,772	-	883
Well Being	200	22,064	22,128	1,200	1,336
AVID	-	8,637	623	897	8,911
Stem Grant	3,566	1,675	2,830	-	2,411
Scholarships	1,632	1,925	1,936	-	1,621
Guidance	-	500	-	-	500
Teacher Material and Supplies	4,607	7,314	9,422	200	2,699
Total Restricted Funds	<u>\$ 81,080</u>	<u>\$ 311,067</u>	<u>\$ 296,370</u>	<u>\$ -</u>	<u>\$ 95,777</u>
Total General and Restricted Funds	<u>\$ 114,990</u>	<u>\$ 408,849</u>	<u>\$ 389,073</u>	<u>\$ -</u>	<u>\$ 134,766</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Petros-Joyner Elementary School
Balance Sheet - Regulatory Basis
June 30, 2024

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 14,214	\$ 14,214	\$ 14,214	
Restricted funds				
Athletic Accounts				
Basketball	\$ 8,937	\$ 8,937	\$ 8,937	
Cheerleading	42	42	42	
Volleyball	155	155	155	
Club Accounts				
Beta Club	2,227	2,227	2,227	
Other Accounts				
Well Being	200	200	200	
Book Fair	942	942	942	
Fundraiser	1,388	1,388	1,388	
Instructional	120	120	120	
Prom	20,490	20,490	20,490	
Save the Children	4	4	4	
Shape the State Grant	575	575	575	
TCAP Incentive Trip	1,249	1,249	1,249	
Eighth Grade	53	53	53	
Playground Renovations	6,593	6,593	6,593	
PJ P A C	1,646	1,646	1,646	
Yearbooks	1,037	1,037	1,037	
Title I	1,393	1,393	1,393	
Furniture	2,013	2,013	2,013	
STEM Grant	36,314	36,314	36,314	
STEM Engagement	1,720	1,720	1,720	
Total Restricted Funds	\$ 87,098	\$ 87,098	\$ 87,098	
Total General and Restricted Funds	\$ 101,312	\$ 101,312	\$ 101,312	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Petros-Joyner Elementary School
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2024
General Fund					
Telephone		\$ 625	\$ 636		
Awards		286	286		
Incidental Fund		901	397		
Instruction		1,146	986		
Field Trip		5,765	5,657		
School Shirts		210	210		
Fines, Fees, and Dues		<u>1,631</u>	<u>40</u>		
Total General Fund	<u>\$ 11,862</u>	<u>\$ 10,564</u>	<u>\$ 8,212</u>	<u>\$ -</u>	<u>\$ 14,214</u>
Restricted funds					
Athletic Accounts					
Basketball	\$ 6,093	\$ 16,757	\$ 13,913	\$ -	\$ 8,937
Cheerleading	42	-	-	-	42
Volleyball	155	-	-	-	155
Club Accounts					
Beta Club	5,392	7,090	10,255	-	2,227
Other Accounts					
Well Being	200	-	-	-	200
Book Fair	941	1,671	1,670	-	942
Fundraiser	5,446	-	4,058	-	1,388
Instructional	749	7,181	7,810	-	120
Prom	19,316	5,589	4,415	-	20,490
Save The Children	4	616	616	-	4
Shape the State Grant	606	-	31	-	575
TCAP Incentive Trip	1,498	6,402	6,651	-	1,249
Eighth Grade	45	455	447	-	53
Playground Renovations	10,593	10,000	14,000	-	6,593
PJ P A C	3,527	-	1,881	-	1,646
Yearbooks	664	1,670	1,297	-	1,037
Title I	762	895	264	-	1,393
Furniture	4,234	128	2,349	-	2,013
STEM Grant	32,354	8,845	4,885	-	36,314
STEM Engagement	<u>594</u>	<u>1,556</u>	<u>430</u>	<u>-</u>	<u>1,720</u>
Total Restricted Funds	<u>\$ 93,215</u>	<u>\$ 68,855</u>	<u>\$ 74,972</u>	<u>\$ -</u>	<u>\$ 87,098</u>
Total General and Restricted Funds	<u>\$ 105,077</u>	<u>\$ 79,419</u>	<u>\$ 83,184</u>	<u>\$ -</u>	<u>\$ 101,312</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Sunbright School
Balance Sheet - Regulatory Basis
June 30, 2024

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Balances	
General Fund	\$ 35,311	\$ 35,311	\$ 35,311	
Restricted funds				
Athletic Accounts				
Athletic Concessions	\$ 8,911	\$ 8,911	\$ 8,911	
General Athletics	19,048	19,048	19,048	
High School Football Tigers	9,340	9,340	9,340	
High School Baseball	4,462	4,462	4,462	
High School Boys Basketball	32,944	32,944	32,944	
High School Cheerleaders	3,012	3,012	3,012	
High School Football	8,027	8,027	8,027	
High School Girls Basketball	11,635	11,635	11,635	
High School Softball	11,779	11,779	11,779	
Middle School Boys Basketball	19	19	19	
Middle School Cheerleaders	2,952	2,952	2,952	
Middle School Football	6,378	6,378	6,378	
Middle School Girls Basketball	3,709	3,709	3,709	
Track and Field	4,198	4,198	4,198	
Class Accounts				
Class of 2025	3,601	3,601	3,601	
Class of 2026	1,410	1,410	1,410	
Class of 2027	672	672	672	
Club Accounts				
High School Beta Club	3,004	3,004	3,004	
Middle School Beta Club	1,105	1,105	1,105	
Spanish Club	91	91	91	
Other Accounts				
AR Incentives	1,159	1,159	1,159	
Biology and Science	40	40	40	
Box Tops for Education	1,118	1,118	1,118	
Drama	198	198	198	

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS
Sunbright School
Balance Sheet - Regulatory Basis (Continued)

	Assets		Fund Balances	
	Cash in Bank		Total Fund	
	Checking	Restricted	Restricted	Balances
Restricted funds (Continued)				
Other Accounts (Continued)				
Elementary Yearbook	\$ 1,883	\$ 1,883	\$ 1,883	\$ 1,883
Furniture	4,010	4,010	4,010	4,010
Fines, Fees, and Dues	5,482	5,482	5,482	5,482
Homecoming	854	854	854	854
Renaissance	1,266	1,266	1,266	1,266
Guidance	44	44	44	44
Incentives Attendance	2,185	2,185	2,185	2,185
Journalism	95	95	95	95
Junior Achievement	775	775	775	775
Picture	4,315	4,315	4,315	4,315
Library	28	28	28	28
Library State Funds	3,174	3,174	3,174	3,174
Playground Renovation	10,936	10,936	10,936	10,936
Stem Grants	1,485	1,485	1,485	1,485
School Staff Account	17,706	17,706	17,706	17,706
Special Education	152	152	152	152
Scholarship	3	3	3	3
Yearbooks	6,612	6,612	6,612	6,612
Well Being Team	50	50	50	50
Music	8	8	8	8
Math Plus	1,030	1,030	1,030	1,030
Instructional Supplies	7,935	7,935	7,935	7,935
University Assisted School	357	357	357	357
Total Restricted Funds	<u>\$ 209,197</u>	<u>\$ 209,197</u>	<u>\$ 209,197</u>	<u>\$ 209,197</u>
Total General and Restricted Funds	<u>\$ 244,508</u>	<u>\$ 244,508</u>	<u>\$ 244,508</u>	<u>\$ 244,508</u>

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Sunbright School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

	Year Ended June 30, 2024			Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2024
	Fund Balances July 1, 2023	Revenues	Expenditures		
General Fund					
Beginning change		\$ 2,600	\$ 2,600		
Interest Income		23	-		
Administrative For Services		-	98		
Field Trips		625	-		
Operation and Maintenance		7,763	7,088		
		-	353		
Total General Fund	\$ 33,739	\$ 11,011	\$ 10,139	\$ 700	\$ 35,311
Restricted funds					
Athletic Accounts					
Athletic Concessions	\$ 7,453	\$ 16,577	\$ 15,119	\$ -	\$ 8,911
General Athletics	17,248	9,422	7,622	-	19,048
High School Football Tigers	11,475	1,750	3,885	-	9,340
High School Baseball	15,686	19,084	30,308	-	4,462
High School Boys Basketball	19,369	29,014	15,439	-	32,944
High School Cheerleaders	2,135	3,477	2,600	-	3,012
High School Football	9,650	19,627	21,250	-	8,027
High School Girls Basketball	8,738	26,281	23,384	-	11,635
High School Softball	275	21,666	10,162	-	11,779
Middle School Boys Basketball	3,055	6,857	9,893	-	19
Middle School Cheerleaders	803	7,020	4,871	-	2,952
Middle School Football	4,624	10,759	9,005	-	6,378
Middle School Girls Basketball	3,464	6,729	6,484	-	3,709
Track and Field	637	5,189	1,628	-	4,198
Class Accounts					
Class of 2023	672	-	-	(672)	-
Class of 2024	2,123	1,030	1,848	(1,305)	-
Class of 2025	713	6,303	4,720	1,305	3,601
Class of 2026	1,410	-	-	-	1,410
Class of 2027	-	-	-	672	672
Club Accounts					
High School Beta Club	2,661	3,433	3,090	-	3,004
Middle School Beta Club	1,618	385	898	-	1,105
Spanish Club	91	-	-	-	91

MORGAN COUNTY SCHOOLS

INTERNAL SCHOOL FUNDS

Sunbright School

Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis (Continued)

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers	Fund Balances June 30, 2024
Restricted funds (Continued)					
Other Accounts					
AR Incentives	\$ 529	\$ 806	\$ 176	\$ -	\$ 1,159
Biology and Science	40	-	-	-	40
Box Tops for Education	1,113	5	-	-	1,118
Drama	198	-	-	-	198
Elementary Yearbook	1,062	1,875	1,054	-	1,883
Furniture	16,888	-	12,878	-	4,010
Fines, Fees, and Dues	3,478	3,353	1,349	-	5,482
Homecoming	810	946	902	-	854
Renaissance	1,240	26	-	-	1,266
Guidance	191	500	647	-	44
Incentives Attendance	2,036	1,109	960	-	2,185
Journalism	10	85	-	-	95
Junior Achievement	775	-	-	-	775
Picture	1,908	7,370	4,963	-	4,315
Library	28	-	-	-	28
Library State Funds	3,301	4,306	4,433	-	3,174
Playground Renovation	14,105	6,098	9,267	-	10,936
Stem Grants	1,485	-	-	-	1,485
School Staff Account	398	18,303	995	-	17,706
Special Education	160	-	8	-	152
Scholarship	3	-	-	-	3
Yearbooks	5,474	4,755	3,617	-	6,612
School Wide Fundraiser	700	-	-	(700)	-
Well Being Team	50	-	-	-	50
Music	8	-	-	-	8
Math Plus	636	1,212	818	-	1,030
Instructional Supplies	5,139	8,033	5,237	-	7,935
University Assisted School	457	-	100	-	357
Total Restricted Funds	<u>\$ 176,122</u>	<u>\$ 253,385</u>	<u>\$ 219,610</u>	<u>\$ (700)</u>	<u>\$ 209,197</u>
Total General and Restricted Funds	<u>\$ 209,861</u>	<u>\$ 264,396</u>	<u>\$ 229,749</u>	<u>\$ -</u>	<u>\$ 244,508</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Notes to Financial Statements
For the Year Ended June 30, 2024

NOTE 1 - BACKGROUND

Tennessee Code Annotated (TCA), Section 49-2-110, provides for internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity - This report includes only the internal school funds of the Morgan County Schools. The internal school funds are included in the Morgan County School's financial report as the general purpose school fund. Internal school funds consist of financial resources accounted for at the individual schools.

Internal Schools Funds - Internal school funds reported in the accompanying financial statements include donations and grants made to individual schools; fees collected by schools; funds received from the local board of education; funds raised through cooperative agreements; rental fees; and student activity funds.

Student Activity Funds - Student activity funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic, or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fundraisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from an account that contains student activity funds; and
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

Regulatory Basis of Accounting - The accounting and financial reporting requirements for school funds are set forth in the *Internal School Funds Manual*, issued by the Tennessee Department of Education and the Tennessee Comptroller of the Treasury. The requirements established in the *Internal School Funds Manual* differ from generally accepted accounting principles primarily in the presentation of the financial statements. The following is a summary of the basic requirements of this regulatory basis of accounting, which is an "other comprehensive basis of accounting."

The financial statements consist of balance sheets and statements of revenues, expenditures, and changes in fund balances.

The combined financial statements present all of the individual schools in a format that is required to be presented before the notes to the financial statements. These statements focus on the individual schools rather than the funds within the schools. In keeping with that focus, the individual schools are listed rather than each of the funds.

The individual school financial statements present the detailed fund activity in each school and are included after the combined financial statements and before the notes to the financial statements.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Notes to Financial Statements (Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund accounts are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted "accounts" is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding "fund balance" is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movements between restricted accounts as well as between the general fund and restricted fund.

Measurement Focus and Basis of Accounting - The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

Fund Structure - The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of the fund's assets, liabilities, fund equity, revenues, and expenditures. The funds are grouped in the accompanying financial statements as follows:

General Fund - The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.

Restricted Fund - The restricted fund is used to account for all money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and not intended to benefit the general school population.

Fund Balances:

Restricted Fund Balance - Fund balances reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. All internal school fund activity is restricted in accordance with TCA Section 49-2-110.

When both restricted and unrestricted resources are available for use, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed. The internal school funds did not report any unrestricted resources for the period.

Unassigned Fund Balance - This classification represents a deficit fund balance.

Management's Evaluation of Subsequent Events - Management has evaluated events and transactions occurring subsequent to the balance sheet date for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through September 11, 2024, which is the date these financial statements were available to be issued.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Notes to Financial Statements (Continued)

NOTE 3 – BUDGETARY INFORMATION

Legally appropriated budgets have not been adopted at the individual school level. Therefore, presentation of budgetary comparison information is not required.

NOTE 4 - DEPOSIT

Legal Provisions - All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of deposits.

Cash Deposits - Cash in bank represents funds on deposit in various depositories.

Custodial Credit Risk - is the risk that in the event of a bank failure, the school's deposits may not be returned to it. None of the school's deposits were exposed to custodial credit risk because all balances were entirely insured by the FDIC or through the Bank Collateral Pool with the State of Tennessee.

NOTE 5 – TRANSFERS

Transfers completed during the fiscal year were for interfund donations and residual balance transfers.

NOTE 6 - CAPITAL ASSETS

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability automatically passes to the Board of Education.

NOTE 7 - RECLASSIFICATION

Certain fund balances may have been reclassified as of June 30, 2024 in order to properly account for restriction of funds. The restatements had no effect on total fund balance.

NOTE 8 – RISK MANAGEMENT

Morgan County School's internal school funds are exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which Morgan County, Tennessee, carries commercial insurance. Settlements have not exceeded coverage for each of the past three fiscal years.

SUPPLEMENTARY INFORMATION

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Transfers - By School
Year Ended June 30, 2024

Central Elementary School

Transferred From	Transferred To				
	First Grade	Second Grade	Third Grade	Book Vending	Total
PIE	\$ -	\$ -	\$ -	\$ 100	\$ 100
Fees/Waivers	\$ 120	\$ 68	\$ 70	\$ -	\$ 258
	<u>\$ 120</u>	<u>\$ 68</u>	<u>\$ 70</u>	<u>\$ 100</u>	<u>\$ 358</u>

Central Middle School

None

Central High School

Transferred From	Transferred To						
	Renaissance	Baseball	Girls Basketball	Prom	Graduation Supplies	Bereavement	Total
Middle School Baseball	\$ -	\$ 7,270	\$ -	\$ -	\$ -	\$ -	\$ 7,270
Boys Basketball	-	-	245	-	-	-	245
East Tennessee Foundation	-	-	-	585	-	-	585
CDC	-	-	-	90	100	-	190
Prom	2,200	-	-	-	-	-	2,200
Renaissance	-	-	-	-	-	180	180
	<u>\$ 2,200</u>	<u>\$ 7,270</u>	<u>\$ 245</u>	<u>\$ 675</u>	<u>\$ 100</u>	<u>\$ 180</u>	<u>\$ 10,670</u>

Coalfield School

Transferred From	Transferred To				
	MS Girls		HS Boys Basketball	MS Baseball	Total
	Basketball	One Heartbeat			
High School Girls Basketball	\$ 1,586	\$ -	\$ -	\$ -	\$ 1,586
Middle School Softball	-	200	-	-	200
Middle School Football	-	-	500	600	1,100
Junior Beta Club	-	-	641	-	641
Prom - High School	-	-	820	-	820
	<u>\$ 1,586</u>	<u>\$ 200</u>	<u>\$ 1,961</u>	<u>\$ 600</u>	<u>\$ 4,347</u>

Morgan County Career and Technical Center

Transferred From	Transferred To			
	FFA	Farm Grant	Agriculture	Total
Agriculture	\$ 4,141	\$ 286	\$ -	\$ 4,427
FFA	-	21,548	-	21,548
Farm Grant	-	-	572	572
	<u>\$ 4,141</u>	<u>\$ 21,834</u>	<u>\$ 572</u>	<u>\$ 26,547</u>

Oakdale School

Transferred From	Transferred To						
	MS		Volleyball	Well Being	High School	Middle School	Middle School
	Cheerleaders	Cheerleaders			Baseball	Softball	Volleyball
Other Athletics	\$ 750	\$ 750	\$ 1,000	\$ 1,200	\$ 2,500	\$ 2,500	\$ -
High School Football	-	-	-	-	-	-	-
Volleyball	-	-	-	-	-	-	134
Bleachers and Football Field	-	-	-	-	-	-	-
Enrichment	-	-	-	-	-	-	-
Class of 2023	-	-	-	-	-	-	-
Class of 2024	-	-	-	-	-	-	-
Class of 2028	-	-	-	-	-	-	-
Music	-	-	-	-	-	-	-
	<u>\$ 750</u>	<u>\$ 750</u>	<u>\$ 1,000</u>	<u>\$ 1,200</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 134</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Transfers - By School (Continued)

Oakdale School (Continued)

Transferred From	Transferred To					
	High School	High School	Bleachers and Football	Teacher		
	Basketball	Football	Field	Material and Supplies	Other Athletics	Prom
Other Athletics	\$ 3,200	\$ 2,500	\$ -	\$ -	\$ -	\$ -
High School Football	-	-	305	-	1,502	-
Volleyball	-	-	-	-	-	-
Bleachers and Football Field	-	58	-	-	-	-
Enrichment	-	-	-	-	-	-
Class of 2023	-	-	-	-	-	-
Class of 2023	-	-	-	-	-	-
Class of 2024	-	-	-	-	-	-
Class of 2028	-	-	-	-	-	111
Music	-	-	-	200	-	-
	<u>\$ 3,200</u>	<u>\$ 2,558</u>	<u>\$ 305</u>	<u>\$ 200</u>	<u>\$ 1,502</u>	<u>\$ 111</u>

Oakdale School (Continued)

Transferred From	Transferred To			
	Class of 2027	Class of 2028	AVID	Total
Other Athletics	\$ -	\$ -	\$ -	\$ 14,400
High School Football	-	-	-	1,807
Volleyball	-	-	-	134
Bleachers and Football Field	-	-	-	58
Enrichment	-	-	897	897
Class of 2023	56	-	-	56
Class of 2024	-	591	-	591
Class of 2028	-	-	-	111
Music	-	-	-	200
	<u>\$ 56</u>	<u>\$ 591</u>	<u>\$ 897</u>	<u>\$ 18,254</u>

Petros-Joyner Elementary School

None

Sunbright School

Transferred From	Transferred To			
	General Fund	Class of 2027	Class of 2025	Total
School Wide Fundraiser	\$ 700	\$ -	\$ -	\$ 700
Class of 2023	-	672	-	672
Class of 2024	-	-	1,305	1,305
	<u>\$ 700</u>	<u>\$ 672</u>	<u>\$ 1,305</u>	<u>\$ 700</u>

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Salary Supplements - By School
Year Ended June 30, 2024

School	Amount	Source of funds	Proper Withholding	Board of Education Approved
<u>Central Elementary School</u>				
Charlotte Helton	\$ 260	Teacher Accounts	Yes	Yes
Debbie Massengale	1,359	Teacher Accounts	Yes	Yes
Ronnie Conatser	<u>1,764</u>	Teacher Accounts	Yes	Yes
Total	<u>\$ 3,383</u>			
<u>Central High School</u>				
Larry Moore	\$ 3,188	Athletics	Yes	Yes
Frank Kirby	596	Athletics	Yes	Yes
Steven Nelson	387	BETA	Yes	Yes
Steven Nelson	477	Brew Crew	Yes	Yes
Steven Nelson	<u>130</u>	General	Yes	Yes
Total	<u>\$ 4,778</u>			
<u>Central Middle School</u>				
Larry Moore	\$ 577	Athletics	Yes	Yes
Lindsey Trout	373	Athletics	Yes	Yes
Frank Kirby	676	Athletics	Yes	Yes
Frank Kirby	<u>101</u>	Athletics	Yes	Yes
Total	<u>\$ 1,727</u>			

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Salary Supplements - By School (Continued)

School	Amount	Source of funds	Proper Withholding	Board of Education Approved
<u>Coalfield School</u>				
Amanda Wry	\$ 318	Athletics	Yes	Yes
Amanda Wry	140	General Fund	Yes	Yes
Dalton Roberts	121	JR H Enrichment	Yes	Yes
Debbie Massengale	139	General Fund	Yes	Yes
Frank Kirby	131	General Fund	Yes	Yes
Frank Kirby	470	Athletics	Yes	Yes
Kristan Headrick	2,334	Athletics	Yes	Yes
Ronnie Conatser	739	General Fund	Yes	Yes
Shawn Basler	1,834	Athletics	Yes	Yes
Steven Nelson	<u>178</u>	Athletics	Yes	Yes
Total	<u>\$ 6,404</u>			
<u>Oakdale School</u>				
Monica Miller	\$ 1,020	Athletics	Yes	Yes
Travis Nelson	733	Athletics	Yes	Yes
Howard Lloyd	<u>2,910</u>	Athletics	Yes	Yes
Total	<u>\$ 4,663</u>			
<u>Morgan County Vocational</u>				
Cameron Hall	\$ 106	Robotics Grant	Yes	Yes
Ronnie Conatser	<u>521</u>	Fees/Waivers	Yes	Yes
Total	<u>\$ 627</u>			
<u>Petros-Joyner Elementary School</u>				
Ronnie Conatser	\$ 595	General Fund	Yes	Yes
Frank Kirby	166	General Fund	Yes	Yes
Larry Sexton	115	General Fund	Yes	Yes
Debbie Massengale	<u>255</u>	General Fund	Yes	Yes
Total	<u>\$ 1,131</u>			

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Salary Supplements - By School (Continued)

<u>School</u>	<u>Amount</u>	<u>Source of funds</u>	<u>Proper Withholding</u>	<u>Board of Education Approved</u>
<u>Sunbright School</u>				
Stacy Brock	\$ 560	Athletics	Yes	Yes
Frank Kirby	1,121	Athletics	Yes	Yes
Tammy Shannon	437	Athletics	Yes	Yes
Marion Hawn	<u>50</u>	General Fund	Yes	Yes
Total	<u>\$ 2,168</u>			
Total Schools	<u><u>\$ 24,881</u></u>			

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Fidelity Bond Coverage
June 30, 2024

Company:	NGU Risk Management
Type of Coverage:	Crime Insurance (Fidelity)
Amount:	2,000,000
Periods Covered:	07/01/23 - 06/30/24
Positions Covered:	All Employees



Independent Auditors' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Morgan County Schools - Internal School Funds
Wartburg, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Morgan County Schools - Internal School Funds ("School Funds"), which comprise the combined and individual school balance sheets - regulatory basis as of June 30, 2024, and the related combined and individual school statements of revenues, expenditures, and changes in fund balances - regulatory basis for the year end ended, and the related notes to the financial statements, which collectively comprise the School Funds' basic financial statements. We have issued our report thereon dated September 11, 2024. Our report on the School Funds' financial statements was adverse in relation to conformity with accounting principles generally accepted in the United States of America and was unmodified in relation to the financial statements prepared in conformity with the accounting principles prescribed by the *Internal School Funds Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School Funds' internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the School Funds' internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School Funds' financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2024-007 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance and other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items: 2024-002 through 2024-006.

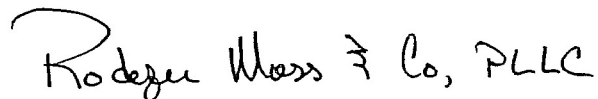
School Funds' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Morgan County Schools - Internal School Funds' responses to the findings identified in our audit and described in the accompanying schedule of findings and responses.

The School Funds' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Funds' internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School Funds' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Knoxville, Tennessee
September 11, 2024

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Findings
June 30, 2024

FINDINGS - Financial Statement Audit

Current Fiscal Year Audit Findings

2024-001 Segregation of Duties (Repeated)

Criteria: The *Internal School Funds Manual* Section 4, Title 2, Internal Control.

Observation: Due to small accounting staff, there is a lack of segregation of duties with authorization, recording, and custody.

Recommendation: Management should continue to review the accounting functions to determine which functions can be feasibly segregated based on the personnel available.

Management Response: Each school has established procedures to segregate duties as best as possible. Morgan County Schools has only one employee maintaining the financial records at each school and due to financial constraints, does not have the ability to add additional personnel at this time.

2024-002 Receipt of Goods (Repeated)

Criteria: The *Internal School Funds Manual* Section 5, Title 3, Purchasing.

Observation: There were multiple instances of a lack of verification of the receipt of goods.

Recommendation: As required by Section 5: Title 3 of the *Internal School Funds Manual*, the receipt of goods must be verified.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

2024-003 Bank Reconciliations (Repeated)

Criteria: The *Internal School Funds Manual* Section 6, Title 4, Bank Reconciliations.

Observation: The images on the bank statements only included the front of the cleared checks at all schools.

Recommendation: As required by Section 6: Title 4 of the *Internal School Funds Manual*, canceled checks must be retained on file. If imaged statements are issued, the school should require the bank to include both the front and back of each check.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Findings (Continued)

2023-004 Deposits

Criteria: The *Internal School Funds Manual* Section 6, Title 2, Deposits.

Observation: Several Instances of schools not in compliance with three day deposit rule.

Recommendation: As required by Section 6: Title 2 of the *Internal School Funds Manual*, collections should be deposited daily, if possible, but no more than three days after the initial collection.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

2024-005 Fundraiser/Donation/Resale Summary (Repeated)

Criteria: The *Internal School Funds Manual* Section 4, Title 8, Resale and Fundraising Activities and Section 4, Title 9, Donations and Other Miscellaneous Revenues/Receipts.

Observation: Fundraiser analysis, profit analysis, and/or summaries, along with donation allocation summary reports were not always prepared or were incomplete.

Recommendation: As required by Section 4: Title 8 of the *Internal School Funds Manual*, fundraiser summary and/or analysis should be prepared at the end of the fundraiser or resale activity. Also, as required by Section 4: Title 9 of the *Internal School Funds Manual*, the school must prepare a form prior to the end of school year for each source of legally restricted donation or allocation. The donation/allocation summary report must include: amount donated or allocated; source and purpose; date received; and detailed list of all related disbursements.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

2024-006 Negative Fund Balance

Criteria: The *Internal School Funds Manual* Section 4, Title 1, Restricted Fund.

Observation: A few Restricted Funds at Morgan County Career and Vocational Technical Center were allowed to end the fiscal year with a deficit balance.

Recommendation: As required by Section 4: Title 1 of the *Internal School Funds Manual*, the sponsor of the respective restricted fund should monitor the receipt and expenditure activity of the fund to ensure a deficit balance does not occur.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - REGULATORY BASIS
Schedule of Findings (Continued)

2024-007 Petty Cash

Criteria: The *Internal School Funds Manual* Section 5, Title 4, Petty Cash.

Observation: Personal checks were cashed through petty cash at Morgan County Career and Vocational Technical Center.

Recommendation: As required by Section 5, Title 4, Petty cash should never be used to cash personal checks for any individual or to issue refunds and should never be commingled with personal funds of any school.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - Regulatory Basis
Matrix of Findings By School
Year Ended June 30, 2024

Internal Controls

- 1 Segregation of duties
- 7 Petty Cash

CES	CHS	CMS	CF	M CVS	OAK	PJ	SUN
X	X	X	X	X	X	X	X
				X			

Compliance

- 2 No evidence of receipt of goods.
- 3 Back of checks not obtained
- 4 3 Day Deposit Violation
- 5 No Fundraiser forms and/or Profit Analysis
- 6 Negative Fund Balance

	X	X	X		X	X	X
X	X	X	X	X	X	X	X
	X	X	X		X		
	X	X		X		X	
				X			

- CES - Central Elementary School
- CHS - Central High School
- CMS - Central Middle School
- CF - Coalfield School
- M CVS - Morgan County Career and Technical Center
- OAK - Oakdale School
- PJ - Petros-Joyner Elementary School
- SUN - Sunbright School

MORGAN COUNTY SCHOOLS
INTERNAL SCHOOL FUNDS - Regulatory Basis
Schedule of Prior Year Findings
Year Ended June 30, 2024

Finding Number	Finding Title	Status/Current Year Finding
2022-001	Segregation of Duties (Significant Deficiency) (original finding #2021-001)	Repeated 2024-001
2022-002	Receipt of Goods (Compliance and Other Matters) (original finding #2021-003)	Repeated 2024-002
2022-003	Bank Reconciliations (Check Endorsements) (Compliance and Other Matters) (original finding #2021-005)	Repeated 2024-003
2022-004	Negative Fund Balance (Compliance and Other Matters) (original finding #2021-006)	Repeated 2024-006

MANAGEMENT'S CORRECTIVE ACTION PLANS (UNAUDITED)



Morgan County Schools

136 Flat Fork Rd.

Wartburg, Tennessee 37887-0348

Jamie Pemberton, Director of Schools
Patricia Pace Assistant Director of Schools

Central Office Phone: (423) 346-6214 FAX: (423) 346-6043

September 10, 2024

FINDINGS - Financial Statement Audit

Current Fiscal Year Audit Findings

2024-001 Segregation of Duties (Repeated)

Criteria: The *Internal School Funds Manual* Section 4, Title 2, Internal Control.

Observation: Due to small accounting staff, there is a lack of segregation of duties with authorization, recording, and custody.

Recommendation: Management should continue to review the accounting functions to determine which functions can be feasibly segregated based on the personnel available.

Management Response: Each school has established procedures to segregate duties as best as possible. Morgan County Schools has only one employee maintaining the financial records at each school and due to financial constraints, does not have the ability to add additional personnel at this time.

2024-002 Receipt of Goods (Repeated)

Criteria: The *Internal School Funds Manual* Section 5, Title 3, Purchasing.

Observation: There were multiple instances of a lack of verification of the receipt of goods.

Recommendation: As required by Section 5: Title 3 of the *Internal School Funds Manual*, the receipt of goods must be verified.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

2024-003 Bank Reconciliations (Repeated)

Criteria: The *Internal School Funds Manual* Section 6, Title 4, Bank Reconciliations.

Observation: The images on the bank statements only included the front of the cleared checks at all schools.

Recommendation: As required by Section 6: Title 4 of the *Internal School Funds Manual*, canceled checks must be retained on file. If imaged statements are issued, the school should require the bank to include both the front and back of each check.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

2023-004 Deposits

Criteria: The *Internal School Funds Manual* Section 6, Title 2, Deposits.

Observation: Several Instances of schools not in compliance with three day deposit rule.

Recommendation: As required by Section 6: Title 2 of the *Internal School Funds Manual*, collections should be deposited daily, if possible, but no more than three days after the initial collection.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

2024-005 Fundraiser/Donation/Resale Summary (Repeated)

Criteria: The *Internal School Funds Manual* Section 4, Title 8, Resale and Fundraising Activities and Section 4, Title 9, Donations and Other Miscellaneous Revenues/Receipts.

Observation: Fundraiser analysis, profit analysis, and/or summaries, along with donation allocation summary reports were not always prepared or were incomplete.

Recommendation: As required by Section 4: Title 8 of the *Internal School Funds Manual*, fundraiser summary and/or analysis should be prepared at the end of the fundraiser or resale activity. Also, as required by Section 4: Title 9 of the *Internal School Funds Manual*, the school must prepare a form prior to the end of school year for each source of legally restricted donation or allocation. The donation/allocation summary report must include: amount donated or allocated; source and purpose; date received; and detailed list of all related disbursements.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

2024-006 Negative Fund Balance

Criteria: The *Internal School Funds Manual* Section 4, Title 1, Restricted Fund.

Observation: A few Restricted Funds at Morgan County Career and Vocational Technical Center were allowed to end the fiscal year with a deficit balance.

Recommendation: As required by Section 4: Title 1 of the *Internal School Funds Manual*, the sponsor of the respective restricted fund should monitor the receipt and expenditure activity of the fund to ensure a deficit balance does not occur.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.

2024-007 Petty Cash

Criteria: The *Internal School Funds Manual* Section 5, Title 4, Petty Cash.

Observation: Personal checks were cashed through petty cash at Morgan County Career and Vocational Technical Center.

Recommendation: As required by Section 5, Title 4, Petty cash should never be used to cash personal checks for any individual or to issue refunds and should never be commingled with personal funds of any school.

Management Response: Management concurs and has established procedures to comply with the *Internal School Funds Manual*.


Jamie Pemberton, Director of Schools

September 20, 2024

To Whom It May Concern:

Petros-Joyner School is planning on taking 19 middle school students to the Gaylord Opryland Resort to participate in the state junior beta convention. We are also planning on taking a short trip on the way there to see the Hermitage. This trip will be from November 23-26, 2024

We would very much appreciate the school board approving this trip.

Thanks,

Carlana Mayo

Barb Spurling

Philip Richardson

Beta Club Sponsors

Click here to choose a school board.

Monitoring: Review: Annually, in January	Descriptor Term: Background Investigations	Descriptor Code: 5.118	Issued Date:
		Rescinds:	Issued:

1 *General*

2 Background checks shall be required for applicants, employees, contract workers, and volunteers.¹

3 The Director of Schools/designee shall develop any necessary corresponding procedures.

4 **FEDERAL RAP BACK PROGRAM²**

5 Applicants and current employees shall be entered into the federal RAP back program. Notice shall be
6 provided to applicants and employees of:

7 1. Possible fees charged by the Tennessee Bureau of Investigation; and

8

9 2. Employee fingerprints will be retained by the Tennessee Bureau of Investigation and the

10 Federal Bureau of Investigation for all purposes and uses authorized for fingerprint submission.

11 Any costs incurred to perform these background checks and fingerprinting shall be paid by the
12 applicant. The Board **shall not** reimburse the applicant if the position is offered and accepted.

13 **[Only include the language below if the district does not want to enroll substitutes, contractors,
14 and volunteers in the federal RAP back program.]**

15 **SUBSTITUTES, CONTRACTORS, AND VOLUNTEERS**

16 To ensure the safety and welfare of students and staff, the district shall require criminal history
17 background checks and fingerprinting of substitutes, contractors, and volunteers and any other positions
18 that require proximity to children. Further, applicants who (1) have been identified by the Department
19 of Children's Services as perpetrators of child abuse, severe child abuse, child sexual abuse, or child
20 neglect or who pose an immediate threat to the health, safety, or welfare of children; or (2) are listed
21 on the state's abuse of vulnerable persons registry maintained by the Department of Health shall not be
22 employed.³ Any costs incurred to perform these background checks and fingerprinting shall be paid by
23 the applicant. The Board **shall not** reimburse the applicant if the position is offered and accepted.⁴

24 Background checks shall be required of the individuals listed above at least once every five (5) years
25 after the initial background check.¹

26 **USE AND DISSEMINATION**

1 Fingerprints or other approved forms of positive identification shall be submitted with all requests for
2 criminal history record checks for non-criminal justice purposes.⁵ The Director of Schools shall ensure
3 the Originating Agency Identifier number is on file at all times.

4 Tennessee and FBI Criminal History Record Information (CHRI) obtained by the district shall be
5 solely used to verify criminal violations and shall not be disseminated. Results shall be considered
6 confidential and only accessible to district personnel identified by the Director of Schools. CHRI shall
7 only be accessed by authorized personnel in the performance of their duties and shall never be released
8 to the public.

9 All persons directly associated with the accessing, maintaining, processing, dissemination, or
10 destruction of CHRI shall sign an awareness statement and shall indicate that they have been specially
11 trained on the subject. The training shall provide those with access to CHRI with a working knowledge
12 of federal and state regulations and laws governing the security and processing of criminal history
13 information. The Director of Schools is responsible for ensuring that authorized personnel receive such
14 training within sixty (60) days of employment or job assignment and every three (3) years.

15 **RETENTION AND SECURITY**

16 The Director of Schools shall develop procedures to ensure CHRI is stored in a secure location. Areas
17 in which CHRI is processed and handled shall be restricted to authorized personnel identified by the
18 Director of Schools. The area shall be out of the view of the public and unauthorized personnel. The
19 Director of Schools shall maintain a list of all employees who have access to, can process, disseminate,
20 and/or destroy CHRI.

21 **DISPOSAL OF CHRI**

22 When CHRI is no longer needed, it shall be destroyed by burning, shredding, or other methods
23 rendering the information unreadable. Record destruction shall be conducted under the supervision of
24 the Director of Schools.

25 **MISUSE**

26 Employees who misuse CHRI or violate this policy shall be subject to disciplinary action up to and
27 including termination. Any employee with knowledge of misuse shall immediately report a violation to
28 the Director of Schools.

Legal References

1. [TCA 49-5-413](#)
2. [TCA 49-5-413\(f\)](#)
3. [TCA 49-5-406\(a\)\(1\)](#); [TCA 49-5-403](#);
[TCA 49-5-413\(a\)\(2\), \(e\)](#)
4. [TCA 49-5-413\(c\)](#)
5. [34 USCA § 40316](#)

Cross References

School Volunteers 4.501
Application and Employment 5.106
Substitute Teachers 5.701

Roane County Board of Education

Monitoring: Review: Annually, in March	Descriptor Term: <h2 style="text-align: center;">Zero Tolerance Offenses</h2>	Descriptor Code: <h3 style="text-align: center;">6.309</h3>	Issued Date: <h3 style="text-align: center;">08/17/23</h3>
		Rescinds: <h3 style="text-align: center;">6.309</h3>	Issued: <h3 style="text-align: center;">11/15/18</h3>

1 In order to ensure a safe and secure learning environment, the following offenses shall not be
 2 tolerated:¹

- 3 1. Bringing to school or being in unauthorized possession of a firearm on school property;²
- 4
- 5 2. Unlawful possession of any drug, including any controlled substance, controlled substance
- 6 analogue, or legend drug on school grounds or at a school-sponsored event;³
- 7
- 8 3. Aggravated assault;⁴
- 9
- 10 4. Assault that results in bodily injury⁵ upon any teacher, principal, administrator, any other
- 11 employee of the school, or school resource officer; or
- 12
- 13 5. Threats of mass violence on school property or at a school-related activity.⁶

14 Committing any of these offenses shall result in a student being expelled from the regular school
 15 program for at least one (1) calendar year unless modified by the Director of Schools. Modification of
 16 the length of time shall be granted on a case-by-case basis. Students that commit zero tolerance
 17 offenses may be assigned to an alternative school or program at the discretion of the Director of
 18 Schools.⁷

19 When it is determined that a student has violated this policy, the principal shall notify the student's
 20 parent(s)/guardian(s) and the criminal justice or juvenile delinquency system as required by law.⁸

Legal References

1. TCA 49-6-3401(g)
2. 18 USCA § 921(a)(3); 20 USCA § 7961
3. TCA 39-17-454; TCA 53-10-101
4. TCA 39-13-102
5. TCA 39-13-101(a)(1)
6. TCA 39-16-517; Public Acts of 2023, Chapter No. 299
7. TCA 49-6-3401(g)(2); TCA 49-6-3402
8. TCA 49-6-4209; TCA 39-17-1312; 20 USCA § 7961(h)(1)

Cross References

- Code of Conduct 6.300
- Drug-Free Schools 6.307
- Suspension 6.316
- Student Disciplinary Hearing Authority 6.317
- Alternative Education 6.319
- Safe Relocation of Students 6.4081

MORGAN COUNTY BOARD OF EDUCATION
Title V
September 18, 2024
BUDGET AMENDMENT
#20

DEBIT

142-47148-501	RURAL EDUCATION		<u>16,178.25</u>
		TOTAL	16,178.25

CREDIT

142-71100-722-501	REGULAR INSTRUCTION EQUIPMENT		<u>16,178.25</u>
		TOTAL	16,178.25

Explanation: Add carryover to budget

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

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

CREDIT

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

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
Title I
September 18, 2024
BUDGET AMENDMENT
#21

DEBIT

142-47141-101	ESEA TITLE I		44,238.33
		TOTAL	44,238.33

CREDIT

142-71100-722-101	REGULAR INSTRUCTION EQUIPMENT		44,238.33
		TOTAL	44,238.33

Explanation: Add carryover to budget

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

142-47990-962	OTHER DIRECT FEDERAL REVENUE	316,570.00
	TOTAL	316,570.00

CREDIT

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

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

142-47148-601	RURAL EDUCATION		5,751.67
		TOTAL	5,751.67

CREDIT

142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		5,751.67
		TOTAL	5,751.67

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

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
Title II
September 18, 2024
BUDGET AMENDMENT
#22

DEBIT

142-47189-201	TITLE II		<u>10,445.55</u>
		TOTAL	10,445.55

CREDIT

142-72210-524-201	IN SERVICE/STAFF DEVELOPMENT		<u>10,445.55</u>
		TOTAL	10,445.55

Explanation: Add carryover to budget

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

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

CREDIT

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

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
Con Admin
September 18, 2024
BUDGET AMENDMENT
#23

DEBIT

142-47141-011	ESEA TITLE I		<u>10,000.00</u>
		TOTAL	10,000.00

CREDIT

142-72210-790-011	OTHER EQUIPMENT		<u>10,000.00</u>
		TOTAL	10,000.00

Explanation: Add carryover to budget

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

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

CREDIT

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

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

142-47148-601	RURAL EDUCATION		5,751.67
		TOTAL	5,751.67

CREDIT

142-71100-722-601	REGULAR INSTRUCTION EQUIPMENT		5,751.67
		TOTAL	5,751.67

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
General Purpose
September 18, 2024
BUDGET AMENDMENT
#24

DEBIT

NO FUND # 72310-213	PAYMENTS TO RETIREES		<u>6,000.00</u>
		TOTAL	6,000.00

CREDIT

NO FUND # 72320-399	OTHER CONTRACTED SERVICES		<u>6,000.00</u>
		TOTAL	6,000.00

Explanation: Speaker for Inservice.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

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

CREDIT

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

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
Title I
September 24, 2024
BUDGET AMENDMENT
#25

DEBIT

142-72130-599-101	OTHER CHARGES		<u>100.00</u>
		TOTAL	100.00

CREDIT

142-71100-722-101	REGULAR INSTRUCTION EQUIPMENT		<u>100.00</u>
		TOTAL	100.00

Explanation: Allocation of rollover-parent involvement adjustment

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

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

CREDIT

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

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

MORGAN COUNTY BOARD OF EDUCATION
 SPED IDEA PART B
 September 24, 2024
 BUDGET AMENDMENT
 #26

DEBIT

142-47143-901	EDUC OF THE HANDICAPPED ACT (IDEA)	128,695.23
	TOTAL	128,695.23

CREDIT

142-71200-163-901	EDUCATIONAL ASSISTANTS	90,000.00
142-71200-201-901	SOCIAL SECURITY	2,500.00
142-71200-204-901	STATE RETIREMENT	2,500.00
142-71200-206-901	LIFE INSURANCE	40.00
142-71200-207-901	MEDICAL INSURANCE	15,000.00
142-71200-210-901	UNEMPLOYMENT COMPENSATION	200.00
142-71200-212-901	EMPLOYER MEDICARE	1,200.00
142-72220-131-901	MEDICAL PERSONNEL	10,000.00
142-72220-399-901	OTHER CONTRACTED SERVICES	5,000.00
142-72220-524-901	IN SERVICE/STAFF DEVELOPMENT	2,255.23
	TOTAL	128,695.23

Explanation: Add carryover to budget

 Superintendent Date

 Chairman of the Board Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

IDEA PART B

September 2, 2015

BUDGET AMENDMENT

#4

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

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

CREDIT

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

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

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

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SPED IDEA PART B Preschool
 September 24, 2024
 BUDGET AMENDMENT
 #27

DEBIT

142-47145-911	SPECIAL EDUC PRESCHOOL GRANTS (IDEA	16,960.77
	TOTAL	16,960.77

CREDIT

142-71200-163-911	EDUCATIONAL ASSISTANTS	4,500.00
142-71200-429-911	INSTRUCTIONAL SUPPLIES	2,500.00
142-71200-725-911	SPECIAL EDUCATION EQUIPMENT	6,460.77
142-72220-399-911	OTHER CONTRACTED SERVICES	3,500.00
	TOTAL	16,960.77

Explanation: Add carryover to budget

 Superintendent Date

 Chairman of the Board Date

MORGAN COUNTY BOARD OF EDUCATION

Family Resource General Purpose

August 31, 2015

BUDGET AMENDMENT

#1

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

IDEA PART B

September 2, 2015

BUDGET AMENDMENT

#4

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

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

CREDIT

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

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

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

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION
 SPED GP
 September 24, 2024
 BUDGET AMENDMENT
 #28

DEBIT

141-71200-116	TEACHERS	50,000.00
141-72220-524	IN SERVICE/STAFF DEVELOPMENT	<u>5,216.37</u>
	TOTAL	55,216.37

CREDIT

141-72220-189	OTHER SALARIES & WAGES	50,000.00
141-72220-131	MEDICAL PERSONNEL	<u>5,216.37</u>
	TOTAL	55,216.37

Explanation: Pmt for diagnostician with correct line & balance line item that should have been pd from Federal

 Superintendent Date

 Chairman of the Board Date

MORGAN COUNTY BOARD OF EDUCATION

Family Resource General Purpose

August 31, 2015

BUDGET AMENDMENT

#1

DEBIT

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

CREDIT

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

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

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

Explanation: State Line item numbers were different.

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

Explanation: To Transfer Stellar Revenue

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

IDEA PART B

September 2, 2015

BUDGET AMENDMENT

#4

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

Explanation: To Rollover Federal Funds

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

MORGAN COUNTY BOARD OF EDUCATION

Federal TAP Grant

September 29, 2015

BUDGET AMENDMENT

#8

DEBIT

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

CREDIT

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

Explanation: Federal TAP Grant for 2015-16 year.

Superintendent

Date

Chairman of the Board

Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

DEBIT

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

CREDIT

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

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

 Superintendent

 Date

 Chairman of the Board

 Date

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

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

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

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

 Superintendent Date

 Chairman of the Board Date