

Board of Education Regular Meeting

May 22, 2025 5:00 PM

Central Office

I. Call to Order

II. Pledge of Allegiance

III. Roll Call

IV. Approval of Agenda

V. Special Items

1. Individuals to Address the Board
2. Student Celebrations
3. Support Staff Member of the Year
4. Grow Your Own Initiative
5. Sportsmen and Businessmen's Charitable Organization (SBCO) Check Presentation
6. Coordinated School Health Update

VI. Consent Agenda

1. Approval of Minutes
2. Band Booster Supplemental Pay
3. Surplus
4. Little Cats Learning Academy FY 25-26 Budget
5. Kool Kids FY 25-26 Budget
6. Nutrition FY 25-26 Budget
7. Surety Bond

VII. Unfinished Business

1. Building and Grounds
 - a. Building and Grounds Report
2. FY 25-26 Budget

VIII. New Business

1. FY 24 Audit
2. West Middle School Walking Track
3. FY 25 Audit Contract
4. Amend GMP Budget- Jack T Farrar

IX. District Report

1. Superintendent's Report
2. Board Chairman's Report
3. City Board Liaison Report
4. Personnel
5. Monthly Financial Report

X. Adjournment

We are excited to recognize our Students from both the DECA and Skills USA State Conferences.

Tulahoma High School had 22 students qualify for and compete at the DECA State Development Conference in February of this year. These competitions focus on comprehensive business case study strategies, leadership training, and participate as voting representatives for state offices. Congratulations to those who participated in this conference; they are:

Avery Sisk

Grace Cox

Bronson Bunch

Drew Banks

Lily Duckworth

Claire Hargrove

Mary Pierce Jordan

Chris Guo

Edward Henry

Maggie Lynch

Summer Grace Kelly

Owen Weaver

Peyton Walton

Marlee Chessor

Parker Campbell

Evvie Moore

Simera Shiferaw (Sim ar ah Shif a Rah)

Hope Thomas

Kailyn Hasty

Lexy Scott

Karli McLaughlin

Hallie Kate Neal

Nafolit Shiferaw (Nawf a let Shif a Rah)

Addie Colvin

Nafolit Shiferaw placed first in Food Marketing Testing and fourth overall, while Addie Colvin finished fourth in the Entrepreneurship Individual Series, earning them both an invitation to the DECA International Career Development Conference in April. We are so proud of the strong showing from TCS!

SkillsUSA State Conference

The Tullahoma High School Machine Shop had impressive performances at the SkillsUSA State Leadership Conference, including four students named state champions and six total medalists in April. There were a total of 1,996 high school students competing in 100 events at the State Competition. Congratulations to these competitors:

Luke Jett

Noah Zarraga

Connor Keel

Sean Decora

CJ Messick

Daltry Kesey

Sawyer Williamson

THS' own Luke Jett, Noah Zarraga and Connor Keel teamed up in Automated Manufacturing Technology and were named state champions.

Sean Decora added another state title for the high school when he placed first in Computer Numerical Control (CNC) 5-Axis Milling Programming.

Tullahoma had two more students place in their respective events.

CJ Messick placed second in CNC 2-Axis Turning Programming and Daltry Kesey finished third in CNC Programming. Sawyer Williamson also participated in the CNC 3-Axis Programming competition. Wow!! What a wonderful showing for TCS. Congratulations to all of you!!

Board of Education Regular Meeting

Tuesday, April 15, 2025 5:00 PM

Central Office

I. Call to Order

II. Pledge of Allegiance

III. Roll Call

IV. Approval of Agenda

Recommendation is to approve agenda as presented.

Motion: Mr. Pat Welsh

Second: Mrs. Teresa Lawson

Result: Passed

Mr. Broc Compton: Yea, Mrs. Rosie Graham: Yea, Mrs. Teresa Lawson: Yea, Mrs. Gigi Robison: Yea, Mrs. Kim Uselton: Yea, Mr. Pat Welsh: Yea, Mr. Andy Whitt: Yea
Yea: 7, Nay: 0

V. Special Items

V.1. Individuals to Address the Board

V.2. TOSS Guest Presenter

V.3. Student Celebrations

V.4. Volunteer Appreciation

V.5. Academic Update

VI. Consent Agenda

To accept the consent agenda as presented.

Motion: Mrs. Gigi Robison

Second: Mr. Andy Whitt

Result: Passed

Mr. Broc Compton: Yea, Mrs. Rosie Graham: Yea, Mrs. Teresa Lawson: Yea, Mrs. Gigi Robison: Yea, Mrs. Kim Uselton: Yea, Mr. Pat Welsh: Yea, Mr. Andy Whitt: Yea
Yea: 7, Nay: 0

VI.1. Approval of Minutes

VI.2. Holland Scholarship

VI.3. 2025-2026 Tuition

VII. Unfinished Business

VII.1. Building and Grounds

VII.1.a. Building and Grounds Report

VII.2. Policy Update

Tonight, the policy committee recommends adopting model policy 4.210 (Credit Recovery) to better align with law and state board rules on a first and final reading.

Motion: Mrs. Teresa Lawson

Second: Mr. Broc Compton

Result: Passed

Chairman Uselton

Gigi Robison

Chairman Uselton

Chairman Uselton

Chairman Uselton

Chairman Uselton

Gary Lilly

Dr. Catherine Stephens

Dr. Catherine Stephens

Dr. Kristina Boone

Chairman Uselton

Chairman Uselton

Dr. Catherine Stephens

Dr. Catherine Stephens

Chairman Uselton

Teresa Lawson

Gigi Robinson

Mr. Broc Compton: Yea, Mrs. Rosie Graham: Yea, Mrs. Teresa Lawson: Yea, Mrs. Gigi Robison: Yea, Mrs. Kim Uselton: Yea, Mr. Pat Welsh: Yea, Mr. Andy Whitt: Yea
Yea: 7, Nay: 0

VIII. New Business

VIII.1. Textbook Adoption

To accept the selected science textbook recommendations as presented.

Motion: Mrs. Rosie Graham

Second: Mrs. Gigi Robison

Result: Passed

Chairman Uselton
Dr. Kristina Boone

Mr. Broc Compton: Yea, Mrs. Rosie Graham: Yea, Mrs. Teresa Lawson: Yea, Mrs. Gigi Robison: Yea, Mrs. Kim Uselton: Yea, Mr. Pat Welsh: Yea, Mr. Andy Whitt: Yea
Yea: 7, Nay: 0

VIII.2. Resolution to Accept Teacher Bonus as Defined by Recent Legislation

We request the approval of the resolution to opt in to the teacher bonus section only of the Education Freedom Act.

Motion: Mr. Andy Whitt

Second: Mrs. Rosie Graham

Result: Passed

Dr. Catherine Stephens

Mr. Broc Compton: Yea, Mrs. Rosie Graham: Yea, Mrs. Teresa Lawson: Yea, Mrs. Gigi Robison: Yea, Mrs. Kim Uselton: Yea, Mr. Pat Welsh: Yea, Mr. Andy Whitt: Yea
Yea: 7, Nay: 0

VIII.3. Director Evaluation

VIII.4. FY Internal School Funds Audit

IX. District Report

IX.1. Superintendent's Report

IX.2. Board Chairman's Report

IX.3. City Board Liaison Report

The City Board Liaison will be given an opportunity to address the Board.

IX.4. Personnel

IX.5. Monthly Financial Report

X. Adjournment

To adjourn at 6:21 PM.

Motion: Mrs. Teresa Lawson

Second: Mr. Pat Welsh

Result: Passed

Dr. Catherine Stephens
Hank Jordan

Chairman Uselton
Dr. Catherine Stephens
Chairman Uselton

Dr. Catherine Stephens
Hank Jordan
Chairman Uselton

Mr. Broc Compton: Yea, Mrs. Rosie Graham: Yea, Mrs. Teresa Lawson: Yea, Mrs. Gigi Robison: Yea, Mrs. Kim Uselton: Yea, Mr. Pat Welsh: Yea, Mr. Andy Whitt: Yea
Yea: 7, Nay: 0

A handwritten signature in cursive script, appearing to read "K. Uselton", written over a horizontal line.

Chairperson

A handwritten signature in cursive script, appearing to read "C. H. H. H.", written over a horizontal line.

Superintendent

A RESOLUTION BY THE TULLAHOMA CITY SCHOOLS BOARD OF EDUCATION

April 15, 2025

WHEREAS, the Tullahoma City Schools Board of Education is responsible for governing the public school system and ensuring the well-being of all students under its educational directives; and

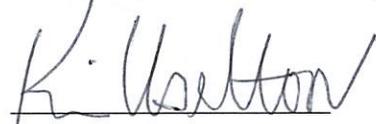
WHEREAS, the Tullahoma City Schools Board of Education has consistently expressed opposition to school voucher programs and the redirection of taxpayer dollars intended for public education to private institutions; and

WHEREAS, despite widespread opposition from local education agencies (LEAs), the Tennessee School Boards Association, and many Tennessee residents, the Tennessee General Assembly passed the “Education Freedom Act of 2025” during the first Extraordinary Session of the 114th General Assembly; and

WHEREAS, the Act includes a provision granting a one-time payment of no less than \$2,000 to public school teachers across the state; and

WHEREAS, Section 4 of the “Education Freedom Act of 2025” stipulates that a local board of education must formally affirm its intention to participate in order to receive the funds allocated for these teacher payments;

THEREFORE, BE IT RESOLVED that the Tullahoma City Schools Board of Education affirms its intention to participate in Section 4 of the “Education Freedom Act of 2025” for the sole purpose of securing these one-time payments for public school teachers. This resolution is strictly limited to Section 4 of the Act and should not be interpreted as an endorsement or approval of any other provisions within the legislation.



Kim Uselton, Board Chair



Teresa Lawson, Board Vice Chair



Broc Compton, Board Member



Rosie Graham, Board Member



Gig Robison, Board Member



Pat Welsh, Board Member



Andy Whitt, Board Member

Memo

To: Board Members

From: Hank Jordan

Date: 5/12/2025

Subject: Band Booster supplemental pay request

Per legal guidance and Tennessee Department of Education guidance, any booster, club, or support organization desiring to provide supplemental pay to a school employee is required to be approved by the board of education and paid through the normal payroll process.

The THS band boosters desire to pay a supplement to Doug Clark for scholarship private band lessons to THS band students for February through May 2025 in the gross amount of \$1,735. The associated reimbursement check, including FICA taxes and Medicare taxes has been requested by the Central office.

We appreciate the band boosters and their support of TCS students and we appreciate their cooperation in the submission of this request.

Thank you.

Grade	Book Title	ISBN #	Quantity	Value
4th	I Ready Classroom Mathematics workbooks	978-1-4957-8038-7		69
4th	Everyday Mathematices Student Ref. Book	978-0-02-138355-9		11
4th	EnVision Math Tennessee	978-0-328-61130-0		6
4th	EnVision Mathematics Workbook	978-0-328-62593-2		1
4th	Everyday Mathematics Flash Cards	978-0-076-72799-5	1 pack	
4th	I Ready Classroom Mathematics Gr 3 Vol 1	978-1-4957-8036-3		1
4th	I Ready Classroom Mathematics Gr 3 Vol 2	978-1-4957-8037-0		1
	River Town	978-0-547-00736-6		36
	Field Trip To Go	978-0-547-00733-5		12
Whole Box Level Readers				
4th	A World Tour of Cultures	0-328-13433-3		6
	Brave Bessie: Queen of the Skies	0-328-13479-1		9
	Cheers for the Cheetas	0-328-13427-9		5
	Childhood in Pre-War Japan	0-328-13419-8		11
	Cracking the German Code	0-328-13467-8		11
	Danger: The World is Getting Hot	0-328-13483-x		10
	Danger! Volcanoes	0-439-46782-9		1
	Equality in American Schools	0-328-13429-5		6
	Exploring the Mysteries of Space	0-328-13501-1		8
	Fablous Female Athletes	0-328-13428-7		7
	Flash Flood	0-328-13421-x		7
	Florida Everglades & Its Plants & Animals	0-328-13412-0		7
	From Spain to America	0-328-13422-8		9
	Geography Shapes Our World	0-328-13435-9		9
	Grandpas Scrapbook	0-328-13418-x		7
	Home On the Range	0-328-13430-9		10
	Innocent Prisoners	0-328-13420-1		11
	Jim Thorpe The Greatest Athlete in the World	0-328-13492-9		1
	Let's Explore Antartica	0-328-13482-1		10
	Let's Get to Know the Incas	0-328-13475-9		11

Grade	Book Title	ISBN #	Quantity	Value	
	Lewis & Clark	0-328-13416-3	5		
	Life on Mars: The Real Story	0-328-13486-4	8		
	Meet the Maya	0-328-1377-5	8		
	Meeting Amelia Earhart	0-328-13478-9	6		
	On a Ranch	0-328-13431-7	4		
	One Giant Step	0-328-13500-3	10		
	Plants and Animals in Anartica	0-328-13481-3	12		
	Pompeii, The Lost City	0-328-13476-7	12		
	Professor Science & the Salamander Stumper	0-328-13471-6	9		
	Something To Do	0-328-13413-9	8		
	Stuart's Moon Suit	0-328-13484-8	10		
	Swimming with Dolphins	0-328-13461-9	4		
	The Amazing Geography of the West	0-328-13425-2	7		
	The Civil Rights Movement	0-328-13488-0	14		
	The Dine	0-328-13423-6	10		
	The Life of Cesar Chavez	0-328-13432-5	8		
	The Long Trip West	0-328-13414-5	9		
	The Moon	0-328-13499-6	9		
	The Rosetta Stone	0-328-13466-x	9		
	The Sauk and Fox	0-328-13490-2	11		
	The Story of the Libraries	0-328-13475-9	9		
	The Women's Movement	0-328-13489-9	9		
	This Land is Our Land	0-328-13424-4	6		
	To Market, To Market	0-328-13434-1	7		
	To the Moon	0-328-13485-6	9		
	Tricks to doing Magic	0-328-13458-9	1		
	Two Great Rivers	0-328-13417-1	7		
	Two Women Astronauts	0-328-13480-5	11		
	We Shall Overcome	0-328-13787-2	5		
Leveled Books					

Grade	Book Title	ISBN #	Quantity	Value	
3rd	A Gift of Crayons	978-0-618-28781-9	3		
	A Great Day of Snorkeling	978-0-618-29099-4	3		
	A Poet from the Plains	978-0-618-64913-6	9		
	A Race to the Mountain	978-0-618-28753-6	4		
	A Special Trip	978-0-618-60001-4	5		
	A Strange Bird	978-0-618-29175-5	14		
	A World of Games	978-0-618-29121-2	10		
	A World of Kites	978-0-618-64911-2	4		
	A Worm's Home	978-0-618-59821-2	1		
	An Antartic Adventure	978-0-618-64886-3	11		
	Animals at Night	978-0-618-28597-6	2		
	Animals of the Past	978-0-618-59831-1	3		
	Are the Look Alikes	978-0-618-59814-4	2		
	Benjamin Banneker	978-0-618-59977-6	6		
	Blue Bird Out My Window	978-0-618-59989-9	2		
	Boy, were we Wrong about Dinosaurs	978-0-544-10314-6	25		
	Breakfast Around the World	978-0-618-48488-1	3		
	Buffao Hunt	978-0-547-25322-0	12		
	Butterflies	978-0-618-28751-2	9		
	Cajun Country	978-0-618-48451-5	7		
	Changing Colors	978-0-618-64904-4	3		
	Changing the Rules	978-0-618-29318-6	5		
	Chesapeake Bay	978-0-618-48447-8	9		
	Colorful Facts	978-0-618-60008-3	3		
	Cora at Camp Blue Waters	978-0-618-29299-8	11		
	Cuauhtemue the Last Aztec Emperor	978-0-618-48461-4	7		
	Daniel Inouye: Hero from Hawaii	978-0-618-29322-3	5		
	Dinosaur Hunting	978-0-618-59974-5	6		
	Douglas Florian	978-0-618-29111-3	1		
	Du Sable Chicago's First Citizen	978-0-618-48465-2	7		

Grade	Book Title	ISBN #	Quantity	Value
	Duke Ellington A Life in Music	978-0-618-29319-3	8	
	Eagle Watchers	978-0-618-29186-1	14	
	Earthquake	978-0-618-29474-9	7	
	Eloise Greenfield: Poetry to Grow On	978-0-618-29311-7	8	
	Emma Rides on the Erie Canal	978-0-618-29255-4	5	
	Faith's Journey	978-0-618-29195-3	5	
	Famous Rocks	978-0-618-76997-1	2	
	Festival in Valencia	978-0-618-29127-4	5	
	Fly Fishing with Grandpa	978-0-618-29216-7	13	
	Food Chains	978-0-618-59992-9	11	
	Friends Online	978-0-618-28627-0	6	
	Geographic Information Systems	978-0-618-48445-4	8	
	George Washington Carver	978-0-618-28624-9	12	
	Going to America	978-0-618-29193-9	6	
	Going West	978-0-618-64901-3	9	
	Gold for Chan Li	978-0-547-01832-4	13	
	Help with the Herd	978-0-618-29338-4	5	
	Henry and the Fox	978-0-618-29180-9	2	
	Hiqwatha	978-0-618-48421-8	5	
	History of the Fur Trade	978-0-544-04793-8	14	
	Iceberg Rescue	978-0-618-29200-4	8	
	Ida Lewis and the Lighthouse	978-0-618-29106-9	5	
	Jewel of the Desert	978-0-618-29475-6	6	
	Jon Scieszka Gets Kids Reading	978-0-618-29192-5	7	
	Journey to a Free Town	978-0-618-29582-1	7	
	Juan's Three Wishes	978-0-618-29283-7	6	
	Jumping into the Flames	978-0-618-64920-4	1	
	K.C.at the Bat	978-0-618-29275-2	5	
	Kid's Guide to Family Reunions	978-0-618-64900-6	8	
	Landslides	978-0-618-29339-1	3	

Grade	Book Title	ISBN #	Quantity	Value
	Let's Go to the Theater	978-0-618-64903-7	9	
	Letters from a Mill Town	978-0-618-48474-4	4	
	Life in the Arctic	978-0-618-59969-1	6	
	Lightning	978-0-618-29341-4	3	
	Lumber Jacks	978-0-618-64909-9	8	
	Luna	978-0-618-29172-4	3	
	Making Clay	978-0-618-60005-2	4	
	Marjorie Harris Carr	978-0-618-59996-7	7	
	Meet the Feet	978-0-618-28516-7	5	
	Miyu and the Cranes for Peace	978-0-618-29122-9	6	
	Morse and the Telegraph	978-0-618-59982-0	8	
	Murals for Joy	978-0-618-29303-2	10	
	My Clothes do not Fit	978-83883726-9	1	
	Mystery at the Zoo	978-0-618-29250-9	2	
	Nana's Tomatoes	978-0-618-59988-2	4	
	Nests	978-0-618-64879-5	6	
	Not Just Second Place	978-0-547-25304-6	2	
	On Top of the World	0-02-146224-0	4	
	Orphan Train Journey	978-0-618-29243-1	8	
	Panning for Gold	978-0-618-60004-5	6	
	Pat Mora the Storyteller	978-0-618-64899-3	6	
	Paul Revere Hero on Horseback	978-0-547-02649-7	5	
	Paul the Artist	978-0-618-29218-9	9	
	Peter's Harvest	978-0-618-29335-3	5	
	Poor Little Kittens	978-0-618-29187-8	2	
	Potato Pride	978-0-618-29337-7	10	
	Prairie Danger	978-0-618-29244-8	3	
	Race of the River Runner	978-0-618-29241-7	8	
	Rachel Carson	978-0-618-28623-2	3	
	Racing Danger	978-0-618-29202-8	7	

Grade	Book Title	ISBN #	Quantity	Value
	Red Sox and the World Series	978-0-618-64916-7	11	
	Regina's Ride	978-0-618-29102-1	8	
	Roaring Down the Rapids	978-0-618-29101-4	12	
	Robbie Hood Hurrigan Hunter	978-0-618-59842-7	4	
	Robert E. Lee	978-0-618-48476-8	6	
	Rules of the Ride	978-0-618-29231-8	12	
	Ruthie's Perfect Poem	978-0-618-29307-0	11	
	Salamanders and Alligators	978-0-618-59966-0	4	
	Sally Ride in Space	978-0-618-64883-2	9	
	Samuel de Champlain in Canada	978-0-618-29302-5	6	
	Sea Turtles	978-0-618-28620-1	3	
	Sequoyah	978-0-618-48449-2	10	
	Shaji in New York	978-0-618-29310-0	10	
	Shopping	978-0-618-28559-4	3	
	Still Standing	978-0-618-59838-0	8	
	Streets of Gold	978-0-618-29236-3	6	
	Studying A Glacier	978-0-618-59997-4	3	
	The Algonquin	978-0-618-48492-8	4	
	The Basketball Game	978-0-618-59986-8	3	
	The Best Fish Ever	978-0-618-29288-2	7	
	The Best Ranger	978-0-618-28716-1	3	
	The Big Dipper	978-0-618-59978-3	2	
	The Bison are Back	978-0-618-29178-6	6	
	The Cuckoo's Sacrifice	978-0-618-29330-8	3	
	The Current in Your Home	978-0-618-60009-0	4	
	The Dragon of Krakow	978-0-618-29164-9	4	
	The Giant Rock of Yosemite	978-0-618-29241-7	8	
	The Golden Land	978-0-618-29292-2	5	
	The Goodnight Loving Trail	978-0-618-89071-5	12	
	The Greatest Electrician in the World	978-0-618-29240-0	5	

Grade	Book Title	ISBN #	Quantity	Value	
	The High-Flying Contest	978-0-618-29158-8	12		
	The Life of a Dollar Bill	978-0-618-48153-8	4		
	The March on Washington	978-0-618-64914-3	10		
	The Mask Makers	978-0-618-29119-9	2		
	The People who Traveled with Lewis and Clark	978-0-618-48412-6	5		
	The Presentation	978-0-547-01709-9	1		
	The Right Fly	978-0-618-29298-1	6		
	The Same, But Different	978-0-618-29199-1	8		
	The Sun	978-0-618-60000-7	5		
	The Trail Home	978-0-618-29232-5	8		
	The Traveling Guitar	978-0-618-29117-5	7		
	The Upside Down Elephant	978-0-618-29184-7	6		
	Train to the West	978-0-618-64897-9	6		
	Underwater with Jacques Cousteau	978-0-618-59993-6	4		
	Voyage Across the Pacific	978-0-618-29209-7	5		
	Walk Through History on the Freedom Trail	978-0-618-48446-1	9		
	Welcome to the Bakery	978-0-618-64845-0	1		
	Whale Music	978-0-618-29182-3	4		
	Where is Blackbeard's Ship	978-0-618-64896-2	7		
	Whiteout	978-0-618-29472-5	12		
	Why Coyote Stopped Imitating his Friends	978-1-4108-2302-1	6		
	Wings for a Day	978-0-618-29279-0	6		
	With a Dance and a Roar	978-0-618-29129-8	14		
	World Expo!	978-0-547-01286-5	1		
	Yellowstone Our First National Park	978-0-618-48456-0	3		
Journey Common Core					
	Unit 6	978-0-547-86585-0	2		
	Unit 4	978-0-547-86700-7	2		
	Unit 1	978-0-547-86696-3	2		

Grade	Book Title	ISBN #	Quantity	Value
3.1		978-0-547-88549-0	44	
3.2		978-0-547-88551-3	17	
	A Sherpa Guide	978-0-547-02190-4	17	
	A Surprise for the Bears	978-0-547-01898-0	16	
	All About Grass	978-0-547-25292-6	17	
	All About Pines	978-0-547-25380-0	16	
	Animals in Danger	978-0-547-02125-6	17	
	Artists are Everywhere	978-0-547-01907-9	17	
	Asleep in the Grass	978-0-547-89013-5	18	
	Before the Talkies	978-0-547-02004-4	13	
	Big Bridges	978-0-547-02126-3	13	
	Binxie Gets Lost	978-0-547-02108-9	10	
	Carlo Watches the Boy	978-0-547-01941-3	18	
	Champ	978-0-547-01899-7	16	
	Chased by a Bat	978-0-547-89000-5	14	
	City Parks	978-0-547-25295-7	12	
	Daffodil Spring	978-0-547-25377-0	13	
	Dear Diary	978-0-547-25357-2	15	
	Dogs that Help People	978-0-547-25376-3	17	
	Emperor Penguins	978-0-547-02163-8	18	
	Fifi's Bath	978-0-547-89003-6	16	
	Fish that Migrate	978-0-547-01968-0	18	
	Flight of the Swallows	978-0-547-02177-5	18	
	Hank Aaron	978-0-547-25355-8	17	
	Helper Monkeys	978-0-547-25373-2	12	
	How Chipmunk Got Her Stripes	978-0-547-89004-3	16	
	Lana and Miguel's Park	978-0-547-01991-8	9	
	Lauren Helps Sammy	978-0-547-01911-6	16	

Grade	Book Title	ISBN #	Quantity	Value
	Learning from Fossils	978-0-547-01943-7	18	
	Life on the Prairie	978-0-547-89085-2	18	
	Lost!	978-0-547-89006-7	13	
	Making Murals	978-0-547-02002-0	16	
	Manny's Story	978-0-547-01916-1	12	
	Meet Dino Sue	978-0-547-02149-2	8	
	Mia and Nomar	978-0-547-02127-0	15	
	Monarchs on the Move	978-0-547-02104-1	14	
	Monkey Fools Crocodile	978-0-547-89002-9	15	
	Ms Pinkerville You're Our Star	978-0-547-01768-6	32	
	My Teacher My Dad	978-0-547-01988-8	16	
	Nighttime Animals	978-0-547-89080-7	11	
	Painting from Caves to Computers	978-0-547-02130-0	15	
	Rabbit and the Squash	978-0-547-89009-8	17	
	Route 66	978-0-547-02185-0	17	
	Rushing for Gold	978-0-547-02113-3	16	
	Schools Then and Now	978-0-547-02123-2	11	
	Sea Lions	978-0-547-02186-7	18	
	Staying Cool in Heat	978-0-547-01948-2	16	
	The Catnapper	978-0-547-02003-7	14	
	The Elephants	978-0-547-89007-4	17	
	The Girl Who Helped the Wolf	978-0-547-25309-1	18	
	The Great Bay	978-0-547-25381-7	11	
	The Great Storyteller	978-0-547-25359-6	35	
	The Green Team	978-0-547-89010-4	18	
	The Kon Tiki	978-0-547-01974-1	17	
	The Life of George Washington Carver	978-0-547-01924-6	17	
	The Olympics	978-0-547-89001-2	14	
	The Recycling Contest	978-0-547-89003-6	18	
	The Special Games of the Paralympics	978-0-547-89008-1	13	

Grade	Book Title	ISBN #	Quantity	Value
	The Supreme Court	978-0-547-02132-4	17	
	The Tallest Tower	978-0-547-01993-2	14	
	The Ungrateful Tiger	978-0-547-89012-8	18	
	The Wright Brothers	978-0-547-02008-2	11	
	Timid Boy and Mama Bear	978-0-547-25369-5	17	
	Uncovering the Past	978-0-547-02088-4	16	
	Ursus Travels	978-0-547-01969-7	18	
	Watch Out Polar Bear	978-0-547-02096-9	11	
	Willie Mays	978-0-547-25348-0	10	
	Yosemite National Park	978-0-547-89084-5	14	
4th Grade	A Champion of Change	978-0-547-01938-3	18	
	A Dangerous Trip	978-0-547-25351-0	18	
	A Dragon's View	978-0-547-25350-3	18	
	A Hero Weighs In	978-0-547-01949-9	17	
	A Leader for All	978-0-547-01706-8	17	
	A New Name for Lois	978-0-547-02089-1	18	
	A President for the People	978-0-547-89040-1	18	
	A Voice for Equality	978-0-547-02001-3	15	
	A.L.L. to the Rescue	978-0-547-25313-8	14	
	Aboard the Underground Railroad	0-02-185248-0	4	
	An Icy Adventure	978-0-547-89044-9	18	
	Animal Doctors	978-0-547-02181-2	17	
	Animals of the Redwood Forest	978-0-547-02045-7	16	
	Arthropods Everywhere	978-0-547-02057-0	17	
	Balina	987-0-547-25316-9	15	
	Be AfrAld	978-0-547-89022-7	18	
	Champions on Ice	978-0-547-25298-8	18	
	Chief Washake	978-0-547-01801-0	18	
	Civil Rights Now!	978-0-547-01288-9	35	

Grade	Book Title	ISBN #	Quantity	Value
	Our Disappearing Rainforest	0-328-13455-4	12	
	Parkers Problems	978-0-547-02102-7	17	
	Paul Revere: Midnight Rider	0-02-185221-9	2	
	Recipe for Learning	978-0-547-02165-2	17	
	Sailing to Safety	978-0-547-02184-3	18	
	Sharing A Dream	978-0-547-02146-5	15	
	Shirley Chisholm	978-0-547-02082-2	18	
	Sisters Play Soccer	978-0-547-02065-5	19	
	Soccer Sisters	978-0-547-01919-2	14	
	Stuck at Camp	978-0-547-01781-5	17	
	Summer with Uncle Vince	978-0-547-25345-9	19	
	Susan B. Anthony Fighter for Women's Rights	978-0-439-77413-0	1	
	Taking Care of Animals	978-0-547-02081-5	15	
	The Adventures of Perseus	978-0-547-89045-6	22	
	The Amazing Game	978-0-547-89036-4	18	
	The Belton's Imagination	978-0-54725342-8	15	
	The Big Dangerous Wave	978-0-547-89037-1	18	
	The Code Talkers	0-328-13468-6	10	
	The First Woman Doctor	978-0-547-02206-2	18	
	The Life of Jackson Pollock	978-0-547-03084-6	22	
	The Lives of Social Insects	978-0-547-02187-4	14	
	The Mystery on Maple Street	978-0-547-01827-0	1	
	The People Choose	0-547-01343-4	6	
	The People's President	978-0-547-89046-3	18	
	The Princess and the Manatee	978-0-547-25344-2	17	
	The Remarkable Nancy Ward	978-0-618-97751-2	3	
	The Story of Dorothea Lange	978-0-547-89026-5	18	
	The Story of Icarus	978-0-547-89025-8	18	
	The Writer who Changed America	978-0-547-01805-8	18	
	The Zeebo Encounter	978-0-547-89029-6	13	

Grade	Book Title	ISBN #	Quantity	Value
	Think Before You Speak	978-0-547-01765-5	18	
	Thurgood Marshall	978-0-547-02006-8	10	
	Thurgood Marshall and Civil Rights	978-0-618-48225-2	10	
	Town Meeting	978-0-547-01289-6	36	
	Trading Talents	978-0-547-01812-6	16	
	Tropical Rain Forests and You	0-328-13454-6	12	
	Tsunami	978-0-547-89043-2	18	
	Two Against the Mississippi	978-0-547-01779-2	18	
	Volcanoes	978-0-547-89030-2	18	
	Volunteer!	978-0-547-89021-0	18	
	Whisper	978-0-547-25334-3	18	
	William Blount	978-0-618-93625-0	1	
	Writer from the Prairie	978-0-547-01951-2	32	
	Wynton Marsalis: Music Man	0-02-185246-4	3	
2nd	Reading Street 2.1	0-328-2120-3	13	
	Reading Street 2.2	0-328-26121-1	7	
	Reading Street 3.1	0-328-26122-x	3	
	Reading Street 4	0-328-26124-6	3	

Book Title	ISBN	# to books to get rid of	Teacher	
Environmental Science/Sustaining Your World	9781305637429	90	Bounds/Dodson	
Physical Science	978-0-07-677456-2	60	Bounds/Dodson	
Introduction to Anatomy and Physiology	978-1-61960-412-4	49	Bounds	
Glencoe Physical Science	978-0-07-677456-2	25	Woods	
Glencoe Biology	978-0-07-672501-4	94	Woods/ C Locklear	
Campbell Biology	0-8053-1957-3	36	C Locklear	
Glencoe/ Mader Biology 9th ed	0-07-325839-3	30	C Locklear	
Prentice Hall Biology	0-13-361459-X	36	C Locklear	
Glencoe Physical Science	978-0-07-677456-2	24	Burden	
Glencoe Biology	978-0-07-672501-4	17		

LITTLE CATS

REVENUE	2025-2026
ACCOUNT NUMBER	PROPOSED
LCLA Reserves	0
43511 TUITION - REGULAR DAY STUDENTS	262,000
43521 - MEALS	12,000
43990 OTHER CHARGES FOR SERVICES	10,000
TOTALS ACCOUNT NUMBER 43400	284,000
OTHER STATE REVENUE EAV	
44000 OTHER LOCAL REVENUE	7,141
44110 INTEREST EARNED (stabilization)	
44170 OTHER REVENUE	0
44570 CONTRIBUTIONS & GIFTS	
TOTALS ACCOUNT NUMBER 44000	7,141
TOTALS FOR LITTLE CATS	291,141
EXPENDITURES	2025-2026
ACCOUNT NUMBER	PROPOSED
73400 Extended School Program	
105 SUPERVISOR/DIRECTOR	56,381
116 TEACHERS	185,306
201 SOCIAL SECURITY	14,985
204 STATE RETIREMENT	6,000
206 LIFE INSURANCE	215
207 MEDICAL INSURANCE	9,000
208 DENTAL INSURANCE	550
299 VISION INSURANCE	200
212 MEDICARE	3,504
422 Food Supplies	12,000
429 INSTRUCTIONAL SUPPLIES & MATERIALS	1,000
435 OTHER SUPPLIES AND MATERIALS	1,000
599 OTHER CHARGES	1,000
TOTAL 72110 ACCOUNT	291,141
TOTAL EXPENDITURES LITTLE CATS	291,141

**TULLAHOMA CITY SCHOOLS
 KOOL KIDS PROGRAM
 Proposed Budget 2025-2026**

PROJECTED REVENUE 2025 - 2026	
Tuition Fees	\$213,000.00
Registrations	<u>3,000.00</u>
TOTAL PROJECTED REVENUES 2025-2026	\$216,000.00
PROJECTED EXPENDITURES 2025 - 2026	
Personnel Costs	
Salaries	\$168,500.00
Employee Benefits	\$28,000.00
Total Personnel Costs	\$196,500.00
Non-personnel Costs	
Snacks	\$ 12,000.00
Consumable Supplies	5,000.00
Office Supplies (includes new software program)	1,500.00
Training Expense	500.00
Field Trip Expense	<u>500.00</u>
Total Non-personnel Costs	\$ 19,500.00
TOTAL PROJECTED EXPENSES 2025 - 2026	\$216,000.00

***Registration/Tuition fees will not vary from the 2024-2025 term**
***There are NO proposed increases in tuition or registration fees for 2025-2026.**

TULLAHOMA CITY SCHOOLS NUTRITION DEPARTMENT		BUDGET
REVENUE ACCOUNT		
NUMBER		25-26
43520	EARNINGS FROM TEMP. INVESTMENT	\$3,000.00
43521	RECEIPTS--STUDENT LUNCH	\$0.00
43522	RECEIPTS--ADULTS	\$35,050.00
43523	RECEIPTS--BREAKFAST	\$0.00
43525	A LA CARTE	\$200,000.00
44499	OTHER LOCAL REVENUES	
	TOTAL LOCAL INCOME	\$238,050.00
46520	STATE MATCHING FUNDS	\$25,000.00
	TOTAL STATE MATCHING	\$25,000.00
47111	USDA--LUNCH	\$2,000,000.00
47113	USDA--BREAKFAST	\$1,045,000.00
47112	USDA COMMODITY REIMBURSEMENT	\$205,880.00
47114	OTHER	\$0.00
	RECEIVED THROUGH STATE	\$3,250,880.00
	GRAND TOTAL	\$3,513,930.00
EXPENDITURES ACCOUNT		
NUMBER		
73105 105	SUPERVISOR	\$125,000.00
73100 165	CAFETERIA PERSONNEL	\$905,000.00
73100 201	SOCIAL SECURITY	\$52,000.00
73100 212	MEDICARE	\$12,000.00
73100-204	NEW RETIREMENT	\$32,000.00
73100-205	HSA FRINGE	\$1,050.00
73100 211	RETIREMENT	\$10,000.00
73100 207	HEALTH INSURANCE	\$175,000.00
73100 208	DENTAL INSURANCE	\$7,000.00
73100 206	LIFE INSURANCE	\$2,000.00
73100 299	VISION INSURANCE	\$2,000.00
73100 210	UNEMPLOYMENT	
73100 336	REPAIR OF EQUIPMENT	\$20,000.00
73100 354	TRANSPORTATION OF FOOD	\$10,000.00
73100 355	TRAVEL--PERSONNEL	\$60,000.00
73100 399	OTHER CONTRACTED SERVICES	\$50,000.00
73100 422	FOOD	\$1,600,000.00
73100 469	COMMODITIES	\$205,880.00
73100 499	OTHER MATERIALS AND SUPPLIES	\$125,000.00
73100 710	EQUIPMENT	\$120,000.00
	TOTAL EXPENDITURES	\$3,513,930.00

Memo

To: Board Members

From: Hank Jordan

Date: 5/2/25

Subject: Renewal of Surety Bond for Dr. Stephens

It is recommended to renew the Surety Bond of Dr. Stephens for another 12 months through Travelers Casualty & Surety Company for the premium cost of \$2,479. Surety Bonds are required for leaders of LEA's in the State of Tennessee.



Jodi C Harriman
PO Box 2950
Hartford, CT 06104-2950

VERIFICATION CERTIFICATE

License No. N/A

Bond No.: 108044224

THIS IS TO CERTIFY that the above referenced Bond, issued by
Travelers Casualty and Surety Company of America, dated
June 16, 2025, in the amount of Eight Hundred and Seventy Four Thousand Two Hundred and Ninety Five
(\$874,295.00) on behalf of
DR. CATHERINE STEPHENS (as Principal),
and in favor of State of TN, Division of Local Finance (as Obligee),
remains in effect, subject to all agreements, conditions and limitations.

Signed, sealed and dated April 25, 2025

Travelers Casualty and Surety Company of America

By: _____
Attorney-in-Fact

This notice provides no coverage, nor does it change any policy terms. To determine the scope of coverage and the insured's rights and duties under the policy, read the entire policy carefully. For more information about the content of this notice, the insured should contact their agent or broker. If there is any conflict between the policy and this notice, the terms of the policy prevail.

Independent Agent And Broker Compensation Notice

For information on how Travelers compensates independent agents, brokers, or other insurance producers, please visit this website: www.travelers.com/w3c/legal/Producer_Compensation_Disclosure.html.

Or write or call:

Travelers, Agency Compensation
One Tower Square
Hartford, Connecticut 06183
(866) 904.8348

Building & Grounds Committee Agenda- May 15, 2025

The Building & Grounds committee met on May 15th. Present for the meeting were Teresa Lawson, Pat Welsh, Dr. Catherine Stephens, and Hank Jordan.

Our committee discussed the following:

Tullahoma High School

The work and moves to add space for the Nissan Center of Excellence have started. The Aviation classroom will be moving to the current cheer room. Nissan will take over the current Aviation room, and Cheer will move to the former paint booth/storage room. Our Maintenance Department and several THS staff members have been busy over the last two weeks cleaning and moving items from these spaces.

Maintenance Summer Projects

Our Maintenance Department will be busy with several projects over the summer. These include completing the work at THS for the Nissan Center of Excellence, assisting at Farrar with moving items from the old to the new building, numerous painting projects at all schools, assisting with the completion of the outdoor classroom at West Middle, removing and replacing the transformer at Bel-Aire between summer school and the start of next year, and assisting Technology with upgrades to several rooms at West Middle.

Parking Lot Repairs and Sealing & Restriping

In 2021, RE Lee, Bel Aire, East Middle, and East Lincoln parking lots were all resealed and restriped, and all of these campuses have reached the time to begin the process again. Our committee reviewed quotes for these services. Additionally, we reviewed repair quotes for East Middle and East Lincoln, which would need to happen prior to resealing and restriping their lots. Our committee recommends submitting these proposals to the Finance Committee for consideration.

TULLAHOMA CITY SCHOOL SYSTEM

FINANCIAL REPORT

JUNE 30, 2024

TULLAHOMA CITY SCHOOL SYSTEM

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JUNE 30, 2024

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**TULLAHOMA CITY SCHOOL SYSTEM
PUBLIC OFFICIALS
JUNE 30, 2024**

<u>Name</u>	<u>Title</u>
Kim C. Uselton	Chairman
Teresa A. Lawson	Vice-Chairman / Secretary
Gigi Robison	Member
Andy Whitt	Member
J. Patrick Welsh	Member
Amy Dodson	Member
Dr. Catherine Stephens	Director of Schools



INDEPENDENT AUDITOR'S REPORT

Board of Education
Tullahoma City School System
Tullahoma, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Tullahoma City School System, (the System) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the System, as of June 30, 2024, and the respective changes in financial position, and the respective budgetary comparison for the General Purpose School Fund, the School Federal and State Projects, the School Capital Projects, School Food Service, Extended School Program and Debt Service for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System 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.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the System and are not intended to present fairly the financial position of the City of Tullahoma, Tennessee, as of June 30, 2024, the changes in its financial position or, where applicable, its cash flows for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's 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 auditor's report that includes our opinions. 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 generally accepted auditing standards 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 generally accepted auditing standards 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 System's 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 System's 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Tulahoma City School System has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the System's basic financial statements. The supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements 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 or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements 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, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, 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 May 19, 2025, on our consideration of the Tullahoma City School System's 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 System'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 System's internal control over financial reporting and compliance.



Lewisburg, Tennessee
May 19, 2025

TULLAHOMA CITY SCHOOL SYSTEM
STATEMENT OF NET POSITION
JUNE 30, 2024

	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>	<u>Total</u>
ASSETS		
Cash and cash equivalents	\$ 17,875,233	\$ 17,875,233
Investments	224,150	224,150
Receivables	313,953	313,953
Allowance for doubtful accounts	(1,000)	(1,000)
Accrued interest receivable	28,767	28,767
Due from other governments	2,393,830	2,393,830
Grants receivable	128,528	128,528
Restricted assets:		
Cash and cash equivalents	10,105,824	10,105,824
TCRS stabilization fund	856,707	856,707
Net pension asset	5,147,190	5,147,190
Capital assets:		
Capital assets not being depreciated	9,668,745	9,668,745
Capital assets being depreciated, net	27,437,999	27,437,999
Intangible right-to-use assets, net	4,490	4,490
Total assets	74,184,416	74,184,416
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pension	7,662,770	7,662,770
Deferred outflows related to OPEB	1,878,398	1,878,398
Total deferred outflows of resources	9,541,168	9,541,168
LIABILITIES		
Accounts payable	2,215,389	2,215,389
Overdrawn cash accounts	272,464	272,464
Accrued liabilities	1,106,969	1,106,969
Accrued payroll	1,651,751	1,651,751
Unearned revenue - grants	68,562	68,562
Unearned revenue - charges	7,952	7,952
Noncurrent liabilities:		
Compensated absences	118,800	118,800
OPEB liability	6,154,955	6,154,955
Net pension liability	3,074,326	3,074,326
Due within one year - lease payable	4,243	4,243
Due in more than one year - lease payable	359	359
Total liabilities	14,675,770	14,675,770
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pension	1,112,138	1,112,138
Deferred inflows related to OPEB	1,021,081	1,021,081
Total deferred inflows of resources	2,133,219	2,133,219
NET POSITION		
Net investment in capital assets	37,110,875	37,110,875
Restricted:		
Net pension asset	5,147,190	5,147,190
Debt service	12,648,275	12,648,275
TCRS Stabilization Fund	856,707	856,707
Capital improvements	51,531	51,531
Extended school	586,030	586,030
Assigned	293,868	293,868
Unrestricted	10,226,362	10,226,362
Total net position	\$ 66,920,838	\$ 66,920,838

The accompanying notes are an integral part of these financial statements.

**TULLAHOMA CITY SCHOOL SYSTEM
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024**

	General Purpose School	School Federal and State Projects	School Capital Projects	School Food Service	Extended School Program	Debt Service	Total Governmental Funds
ASSETS:							
Cash and cash equivalents	\$ 11,497,412	\$ -	\$ 2,034,032	\$ 1,519,222	\$ 566,245	\$ 2,258,322	\$ 17,875,233
Investments	-	-	-	205,067	19,083	-	224,150
Grants receivable	-	-	-	128,528	-	-	128,528
Receivables	46,884	-	-	720	10,987	255,362	313,953
Allowance for doubtful accounts	-	-	-	-	(1,000)	-	(1,000)
Accrued interest receivable	-	-	-	-	-	28,767	28,767
Due from other governments	1,855,446	538,384	-	-	-	-	2,393,830
Due from other funds	218,061	-	-	-	-	-	218,061
Restricted assets:							
Cash and cash equivalents unspent proceeds	-	-	10,105,824	-	-	-	10,105,824
TCRS stabilization fund	818,686	-	-	33,598	4,423	-	856,707
Total assets	<u>\$ 14,436,489</u>	<u>\$ 538,384</u>	<u>\$ 12,139,856</u>	<u>\$ 1,887,135</u>	<u>\$ 599,738</u>	<u>\$ 2,542,451</u>	<u>\$ 32,144,053</u>
LIABILITIES:							
Accounts payable	\$ 198,488	\$ 34,282	\$ 1,982,501	\$ -	\$ 118	\$ -	\$ 2,215,389
Overdrawn cash accounts	-	272,464	-	-	-	-	272,464
Accrued liabilities	1,012,017	94,952	-	-	-	-	1,106,969
Accrued payroll	1,522,197	129,554	-	-	-	-	1,651,751
Unearned revenue - grants	68,562	-	-	-	-	-	68,562
Unearned revenue - charges	-	-	-	-	7,952	-	7,952
Due to other funds	-	-	-	216,846	1,215	-	218,061
Total liabilities	<u>2,801,264</u>	<u>531,252</u>	<u>1,982,501</u>	<u>216,846</u>	<u>9,285</u>	<u>-</u>	<u>5,541,148</u>
FUND BALANCES:							
Restricted for:							
Capital improvements	-	-	51,531	-	-	-	51,531
Debt service	-	-	10,105,824	-	-	2,542,451	12,648,275
School operations	-	-	-	1,636,691	-	-	1,636,691
Extended school	-	-	-	-	586,030	-	586,030
TCRS Stabilization Fund	818,686	-	-	33,598	4,423	-	856,707
Assigned	286,736	7,132	-	-	-	-	293,868
Unassigned	10,529,803	-	-	-	-	-	10,529,803
Total fund balances	<u>11,635,225</u>	<u>7,132</u>	<u>10,157,355</u>	<u>1,670,289</u>	<u>590,453</u>	<u>2,542,451</u>	<u>26,602,905</u>
Total liabilities, deferred inflows of resources and funds balances	<u>\$ 14,436,489</u>	<u>\$ 538,384</u>	<u>\$ 12,139,856</u>	<u>\$ 1,887,135</u>	<u>\$ 599,738</u>	<u>\$ 2,542,451</u>	<u>\$ 32,144,053</u>

The accompanying notes are an integral part of these financial statements.

TULLAHOMA CITY SCHOOL SYSTEM
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF
NET POSITION
JUNE 30, 2024

Total fund balance - total governmental funds \$ 26,602,905

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet. 37,111,234

Net pension assets are not current financial resources and therefore are not reported in the governmental funds balance sheet. 5,147,190

Deferred outflows are not current financial resources and therefore are not reported in the governmental funds balance sheet. 9,541,168

Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in the governmental funds balance sheet.

Lease payable	(4,602)
Net pension liability	(3,074,326)
OPEB liability	(6,154,955)
Compensated absences	(118,800)

Deferred inflows of resources are not due and payable in the current period and therefore, they are not included in the governmental funds balance sheet. (2,133,219)

Net position of governmental activities \$ 66,916,595

The accompanying notes are an integral part of these financial statements.

TULLAHOMA CITY SCHOOL SYSTEM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General Purpose School	School Federal and State Projects	School Capital Projects	School Food Service	Extended School Program	Debt Service	Total Governmental Funds
Revenues							
Taxes	\$ 7,264,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,264,166
Intergovernmental revenues	25,398,026	4,801,827	-	2,208,907	49,060	-	32,457,820
Charges of services	233,893	-	-	490,833	403,147	-	1,127,873
Interest income	-	-	28,738	13,606	12,396	90,727	145,467
Donations	-	-	-	2,012	-	-	2,012
Other revenues	647,841	-	-	-	-	-	647,841
Total revenues	33,543,926	4,801,827	28,738	2,715,358	464,603	90,727	41,645,179
Expenditures							
Administration	6,064,370	-	-	-	-	-	6,064,370
Regular education	21,010,538	3,404,275	-	-	-	-	24,414,813
Special education	5,028,599	72,979	-	-	-	-	5,101,578
Vocational education	1,234,357	8,511	-	-	-	-	1,242,868
Attendance	194,191	-	-	-	-	-	194,191
Health services	716,791	78,701	-	-	-	-	795,492
Other student support	997,372	78,164	-	-	-	-	1,075,536
Instructional staff	988,259	12,140	-	-	-	-	1,000,399
Extended school	380,697	-	-	-	-	-	380,697
Plant operations	3,925,260	-	-	-	-	-	3,925,260
Plant maintenance	850,517	-	-	-	-	-	850,517
Transportation	497,863	-	-	-	-	-	497,863
Community services	-	15,128	-	-	-	-	15,128
Program costs	-	-	-	2,931,603	409,174	-	3,340,777
Small items of equipment	-	-	-	10,141	-	-	10,141
Capital outlay	978,612	1,008,554	4,898,101	-	-	-	6,885,267
Total expenditures	42,867,426	4,678,452	4,898,101	2,941,744	409,174	-	55,794,897
Excess (deficiency) of revenues over expenditures	(9,323,500)	123,375	(4,869,363)	(226,386)	55,429	90,727	(14,240,445)
Other financing sources (uses)							
Sale of capital assets	6,105	-	-	-	-	-	6,105
Transfers in	11,372,988	-	-	-	-	2,964,864	14,337,852
Transfers out	-	(265,033)	-	-	-	(3,160,088)	(3,425,121)
Total other financing sources (uses)	11,379,093	(265,033)	-	-	-	(195,224)	10,918,836
Excess (deficiency) of revenues and other sources over expenditures and other uses	2,055,593	(141,658)	(4,869,363)	(226,386)	55,429	(104,497)	(3,230,882)
FUND BALANCES AT BEGINNING OF YEAR	9,579,632	148,790	15,026,718	1,896,675	535,024	2,646,948	29,833,787
FUND BALANCES AT END OF YEAR	\$ 11,635,225	\$ 7,132	\$ 10,157,355	\$ 1,670,289	\$ 590,453	\$ 2,542,451	\$ 26,602,905

The accompanying notes are an integral part of these financial statements.

TULLAHOMA CITY SCHOOL SYSTEM
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2024

Net change in fund balances - total governmental funds \$ (3,230,882)

Amounts reported for governmental activities in the Statement of Net Position are different from amounts reported for governmental funds in balance sheet because:

Governmental funds report capital outlays which include principal and interest payments on capital leases as expenditures. However, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense for governmental activities.

Acquisition of capital assets	6,885,265
Depreciation and amortization expense	(2,088,247)

Net effect of various transactions involving capital assets (i.e., sales, trade-ins, and contributed assets)	(1,480)
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Principal paid on debt is reported as an expenditure on the governmental funds but not on the government-wide statement of activities.

Lease payments	39,000
SBITA payments	4,123

Some expenses reported on the statement of activities do not require the use of current resources and, therefore, are not reported as expenditures in the government funds.

Change pension accounts	1,484,467
Changes in OPEB accounts	(272,267)

Change in net position of governmental activities	<u>\$ 2,819,979</u>
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The accompanying notes are an integral part of these financial statements.

TULLAHOMA CITY SCHOOL SYSTEM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS (NON-GAAP)
GENERAL PURPOSE SCHOOL FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual/Revenues Expenditures (Budgetary Basis)	Budgeted Amounts		Variance from Final Budget Positive (Negative)
				Original Budget	Final Budget	
Revenues						
Intergovernmental:						
Local shared taxes	\$ 7,264,166	\$ -	\$ 7,264,166	\$ 6,640,911	\$ 6,842,380	\$ 421,786
Federal and state	25,398,026		25,398,026	26,286,030	26,286,657	(888,631)
Charges for services	233,893	-	233,893	201,500	196,588	37,305
Interest income	349,920	-	349,920	85,000	225,000	124,920
Other income	297,921		297,921	23,000	173,000	124,921
Total revenues	33,543,926	-	33,543,926	33,236,441	33,723,625	(179,699)
Expenditures						
Administration						
Salaries	3,320,010	-	3,320,010	3,354,614	3,324,192	4,182
Payroll taxes	195,619	-	195,619	207,986	199,236	3,617
Benefits	1,524,780	-	1,524,780	1,612,251	1,547,137	22,357
Contract services	121,006	-	121,006	141,000	132,000	10,994
Travel	9,057	-	9,057	9,000	13,755	4,698
Supplies	40,127	(11,610)	28,517	44,000	43,558	15,041
Communications	163,179	-	163,179	150,000	170,000	6,821
Postage	5,700	-	5,700	6,000	6,000	300
Staff development	57,153	-	57,153	61,500	68,525	11,372
Other	230,966	-	230,966	239,133	256,449	25,483
Insurance	396,773	-	396,773	393,574	396,925	152
Total administration	6,064,370	(11,610)	6,052,760	6,219,058	6,157,777	105,017
Regular education						
Salaries	15,024,903	-	15,024,903	15,026,328	15,082,358	57,455
Payroll taxes	865,622	-	865,622	928,067	870,683	5,061
Benefits	3,747,113	-	3,747,113	3,856,043	3,759,076	11,963
Contract services	8,164	-	8,164	-	9,000	836
Travel	10,761	-	10,761	20,000	11,000	239
Supplies	388,053	20	388,073	375,700	396,021	7,948
Books	298,748	708	299,456	400,000	302,000	2,544
Staff development	5,137	-	5,137	10,000	5,658	521
Other	208,069	-	208,069	136,379	232,915	24,846
Instructional equipment	834,665	14,376	849,041	835,145	854,145	5,104
Capital outlay	12,240	-	12,240	-	-	(12,240)
Total regular education	21,403,475	15,104	21,418,579	21,587,662	21,522,856	104,277
Special education						
Salaries	3,513,817	-	3,513,817	3,540,600	3,563,459	49,642
Payroll taxes	203,932	-	203,932	217,161	208,122	4,190
Benefits	1,045,444	-	1,045,444	912,840	1,060,560	15,116
Contract services	74,190	-	74,190	296,075	88,528	14,338
Travel	4,101	-	4,101	5,000	5,000	899
Supplies	94,122	-	94,122	87,000	94,996	874
Staff development	36,504	-	36,504	34,000	38,000	1,496
Other	43,343	-	43,343	10,000	44,200	857
Special education equipment	13,146	-	13,146	10,000	13,150	4
Total special education	5,028,599	-	5,028,599	5,112,676	5,116,015	87,416
Vocational education						
Salaries	816,501	-	816,501	835,530	982,509	166,008
Payroll taxes	47,376	-	47,376	51,803	57,510	10,134
Benefits	208,778	-	208,778	215,345	252,820	44,042
Contract services	9,123	-	9,123	-	9,123	-
Travel	12,000	-	12,000	12,000	12,000	-
Supplies	40,102	-	40,102	47,532	53,532	13,430
Tuition	-	-	-	2,000	2,000	2,000
Staff development	5,710	-	5,710	5,950	6,160	450
Other	1,763	-	1,763	888,759	660,852	659,089
Vocational equipment	93,004	-	93,004	-	-	(93,004)
Capital outlay	191,364	(41,301)	150,063	405,383	435,383	285,320
Total vocational education	1,425,721	(41,301)	1,384,420	2,464,302	2,471,889	1,087,469
Attendance						
Salaries	140,677	-	140,677	147,580	147,580	6,903
Payroll taxes	8,383	-	8,383	9,150	9,150	767
Benefits	32,866	-	32,866	27,394	36,494	3,628
Travel	1,155	-	1,155	675	1,200	45
Other	11,110	-	11,110	5,750	11,600	490
Total attendance	194,191	-	194,191	190,549	206,024	11,833

The accompanying notes are an integral part of these financial statements.

TULLAHOMA CITY SCHOOL SYSTEM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)
BUDGETARY BASIS (NON-GAAP)
GENERAL PURPOSE SCHOOL FUND
FOR THE YEAR ENDED JUNE 30, 2024

Expenditures(continued)	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual/Revenues Expenditures (Budgetary Basis)	Budgeted Amounts		Variance from Final Budget Positive (Negative)
				Original Budget	Final Budget	
Health services						
Salaries	507,517	-	507,517	497,318	507,530	13
Payroll taxes	28,981	-	28,981	30,834	29,115	134
Benefits	146,220	-	146,220	146,731	146,580	360
Travel	766	-	766	-	766	-
Supplies	15,993	-	15,993	35,000	16,033	40
Staff development	6,154	-	6,154	-	6,155	1
Other	11,160	-	11,160	15,000	11,951	791
Total health services	716,791	-	716,791	724,883	718,130	1,339
Other student support						
Salaries	708,890	-	708,890	683,516	708,950	60
Payroll taxes	40,867	-	40,867	42,378	40,900	33
Benefits	169,319	-	169,319	168,931	170,354	1,035
Contract services	76,976	-	76,976	63,000	77,000	24
Other	1,320	-	1,320	1,867	1,607	287
Total student support	997,372	-	997,372	959,692	998,811	1,439
Instructional staff						
Salaries	726,854	-	726,854	764,429	731,020	4,166
Payroll taxes	43,770	-	43,770	46,394	44,032	262
Benefits	119,174	-	119,174	111,946	120,712	1,538
Books	49,998	-	49,998	50,000	50,000	2
Travel	1,166	-	1,166	500	1,300	134
Supplies	1,851	-	1,851	23,416	24,560	22,709
Staff development	44,833	-	44,833	23,000	46,825	1,992
Other	613	-	613	200	1,000	387
Total instructional staff	988,259	-	988,259	1,019,885	1,019,449	31,190
Plant operations						
Salaries	832,535	-	832,535	810,372	833,000	465
Payroll taxes	49,984	-	49,984	50,243	50,243	259
Benefits	250,590	-	250,590	272,758	256,019	5,429
Contract services	906,336	(99,290)	807,046	800,000	934,032	126,986
Supplies	188,710	-	188,710	150,000	189,124	414
Utilities	1,141,196	-	1,141,196	1,157,000	1,143,671	2,475
Other	10,704	-	10,704	2,000	11,000	296
Building improvements	545,205	477,873	1,023,078	677,407	1,249,277	226,199
Capital outlay	24,000	-	24,000	-	-	(24,000)
Total plant operations	3,949,260	378,583	4,327,843	3,919,780	4,666,366	338,523
Plant maintenance						
Salaries	532,132	-	532,132	618,275	532,250	118
Payroll taxes	32,186	-	32,186	38,333	32,200	14
Benefits	125,596	-	125,596	144,750	127,486	1,890
Supplies	10,238	-	10,238	1,500	10,300	62
Fuel	15,518	-	15,518	18,000	18,000	2,482
Repair and maintenance	124,449	12,129	136,578	610,000	698,375	561,797
Other	1,200	-	1,200	-	1,200	-
Maintenance equipment	9,198	-	9,198	15,000	9,200	2
Capital outlay	625,008	-	625,008	82,558	80,000	(545,008)
Total plant maintenance	1,475,525	12,129	1,487,654	1,528,416	1,509,011	21,357
Transportation						
Salaries	363,534	-	363,534	274,617	376,150	12,616
Payroll taxes	21,701	-	21,701	16,645	22,464	763
Benefits	20,464	-	20,464	15,660	22,064	1,600
Contract services	5,444	-	5,444	6,000	8,985	3,541
Repair and maintenance	34,076	-	34,076	35,000	34,262	186
Fuel	38,000	-	38,000	50,200	46,045	8,045
Staff development	1,092	-	1,092	-	1,092	-
Other	13,552	-	13,552	61,616	61,167	47,615
Capital outlay	126,000	-	126,000	126,000	126,000	-
Total transportation	623,863	-	623,863	585,738	698,229	74,366
Total expenditures	42,867,426	352,905	43,220,331	44,312,641	45,084,557	1,864,226
Excess revenues over (under) expenditures	(9,323,500)	(352,905)	(9,676,405)	(11,076,200)	(11,360,932)	1,684,527
Other Financing Sources (Uses)						
Sale of capital assets	6,105	-	6,105	-	-	6,105
Transfer from City of Tullahoma	11,107,955	-	11,107,955	10,257,105	10,865,480	242,475
Transfer from other funds	265,033	-	265,033	-	-	265,033
Total other financing sources (uses)	11,379,093	-	11,379,093	10,257,105	10,865,480	513,613
Net change in fund balance	2,055,593	(352,905)	1,702,688	(819,095)	(495,452)	2,198,140
Fund balance, beginning of year	9,579,632	(162,075)	9,417,557	9,417,557	9,417,557	-
Fund balance, end of year	\$ 11,635,225	\$ (514,980)	\$ 11,120,245	\$ 8,598,462	\$ 8,922,105	\$ 2,198,140

The accompanying notes are an integral part of these financial statements.

TULLAHOMA CITY SCHOOL SYSTEM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS (NON-GAAP)
SCHOOL FEDERAL AND STATE PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual/Revenues Expenditures (Budgetary Basis)	Budgeted Amounts		Variance from Final Budget Positive (Negative)
				Original Budget	Final Budget	
Revenues						
Intergovernmental:						
Federal and state	\$ 4,801,827	\$ -	\$ 4,801,827	\$ 3,889,130	\$ 5,203,721	\$ (401,894)
Total revenues	<u>4,801,827</u>	<u>-</u>	<u>4,801,827</u>	<u>3,889,130</u>	<u>5,203,721</u>	<u>(401,894)</u>
Expenditures						
Regular education						
Salaries	1,031,191	-	1,031,191	1,109,904	1,127,030	95,839
Payroll taxes and benefits	311,197	-	311,197	338,778	356,317	45,120
Supplies	518,806	(68,555)	450,251	311,097	599,499	149,248
Staff development	18,703	-	18,703	-	18,703	-
Instructional equipment	59,498	-	59,498	30,000	78,650	19,152
Total regular education	<u>1,939,395</u>	<u>(68,555)</u>	<u>1,870,840</u>	<u>1,789,779</u>	<u>2,180,199</u>	<u>309,359</u>
Special education						
Salaries	655,687	-	655,687	640,138	628,256	(27,431)
Payroll taxes and benefits	216,818	-	216,818	199,216	218,292	1,474
Supplies	108,558	-	108,558	66,426	109,141	583
Staff development	4,568	-	4,568	4,568	4,568	-
Special education equipment	52,294	-	52,294	52,252	52,252	(42)
Total special education	<u>1,037,925</u>	<u>-</u>	<u>1,037,925</u>	<u>962,600</u>	<u>1,012,509</u>	<u>(25,416)</u>
Vocational education						
Repair and maintenance	1,300	-	1,300	1,500	1,500	200
Supplies	28,498	-	28,498	25,171	28,498	-
Other charges	8,033	-	8,033	7,269	8,033	-
Staff development	5,244	-	5,244	9,425	5,244	-
Vocational equipment	7,211	-	7,211	9,556	7,211	-
Total vocational education	<u>50,286</u>	<u>-</u>	<u>50,286</u>	<u>52,921</u>	<u>50,486</u>	<u>200</u>
Extended School						
Salaries	42,759	-	42,759	51,680	42,759	-
Payroll taxes and benefits	5,151	-	5,151	8,444	5,151	-
Total extended school	<u>47,910</u>	<u>-</u>	<u>47,910</u>	<u>60,124</u>	<u>47,910</u>	<u>-</u>
Health services						
Salaries	300	-	300	1,490	1,490	1,190
Payroll taxes and benefits	23	-	23	248	248	225
Contract services	28,800	-	28,800	14,400	28,800	-
Total health services	<u>29,123</u>	<u>-</u>	<u>29,123</u>	<u>16,138</u>	<u>30,538</u>	<u>1,415</u>
Other student support						
Salaries	858	-	858	1,500	858	-
Payroll taxes and benefits	35	-	35	90	35	-
Travel	12,189	-	12,189	7,275	12,189	-
Other charges	3,564	-	3,564	38,083	37,976	34,412
Staff development	4,922	-	4,922	6,506	4,922	-
Total student support	<u>21,568</u>	<u>-</u>	<u>21,568</u>	<u>53,454</u>	<u>55,980</u>	<u>34,412</u>
Instructional staff						
Salaries	309,917	-	309,917	312,913	312,914	2,997
Payroll taxes and benefits	85,762	-	85,762	98,110	97,636	11,874
Other charges	755	-	755	10,000	13,660	12,905
Consultants	-	-	-	-	66,000	66,000
Staff development	27,745	-	27,745	120,108	215,709	187,964
Total instructional staff	<u>424,179</u>	<u>-</u>	<u>424,179</u>	<u>541,131</u>	<u>705,919</u>	<u>281,740</u>
Community service						
Salaries	101,453	-	101,453	180,400	180,400	78,947
Payroll taxes and benefits	13,875	-	13,875	28,755	28,755	14,880
Supplies	-	-	-	3,070	3,070	3,070
Staff development	3,674	-	3,674	5,000	5,000	1,326
Other charges	510	-	510	7,230	7,230	6,720
Total community service	<u>119,512</u>	<u>-</u>	<u>119,512</u>	<u>224,455</u>	<u>224,455</u>	<u>104,943</u>
Plant maintenance						
Capital outlay	1,008,554	-	1,008,554	295,000	1,008,554	-
Total plant maintenance	<u>1,008,554</u>	<u>-</u>	<u>1,008,554</u>	<u>295,000</u>	<u>1,008,554</u>	<u>-</u>
Total expenditures	<u>4,678,452</u>	<u>(68,555)</u>	<u>4,609,897</u>	<u>3,995,602</u>	<u>5,316,550</u>	<u>706,653</u>
Excess revenues over (under) expenditures	123,375	68,555	191,930	(106,472)	(112,829)	304,759
Other Financing Sources (Uses)						
Transfer from other funds	(265,033)	-	(265,033)	(142,505)	(142,505)	(122,528)
Total other financing sources (uses)	<u>(265,033)</u>	<u>-</u>	<u>(265,033)</u>	<u>(142,505)</u>	<u>(142,505)</u>	<u>(122,528)</u>
Net change in fund balance	(141,658)	68,555	(73,103)	(248,977)	(255,334)	182,231
Fund balance, beginning of year	148,790	(75,687)	73,103	73,103	73,103	-
Fund balance, end of year	<u>\$ 7,132</u>	<u>\$ (7,132)</u>	<u>\$ -</u>	<u>\$ (175,874)</u>	<u>\$ (182,231)</u>	<u>\$ 182,231</u>

The accompanying notes are an integral part of these financial statements.

TULLAHOMA CITY SCHOOL SYSTEM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS (NON-GAAP)
SCHOOL CAPITAL PROJECTS
FOR THE YEAR ENDED JUNE 30, 2024

	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual/Revenues Expenditures (Budgetary Basis)	Budgeted Amounts		Variance from Final Budget Positive (Negative)
				Original Budget	Final Budget	
Revenues						
Interest income	\$ 28,738	\$ -	\$ 28,738	\$ -	\$ -	\$ 28,738
Other income	-	-	-	-	-	-
Total revenues	<u>28,738</u>	<u>-</u>	<u>28,738</u>	<u>-</u>	<u>-</u>	<u>28,738</u>
Expenditures						
Program costs	-	-	-	-	-	-
Capital outlay	4,898,101	-	4,898,101	19,859,411	19,859,411	14,961,310
Total expenditures	<u>4,898,101</u>	<u>-</u>	<u>4,898,101</u>	<u>19,859,411</u>	<u>19,859,411</u>	<u>14,961,310</u>
Excess revenues over (under) expenditures	<u>(4,869,363)</u>	<u>-</u>	<u>(4,869,363)</u>	<u>(19,859,411)</u>	<u>(19,859,411)</u>	<u>14,990,048</u>
Other Financing Sources (Uses)						
Insurance recoveries	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(4,869,363)	-	(4,869,363)	(19,859,411)	(19,859,411)	14,990,048
Fund balance, beginning of year	15,026,718	-	15,026,718	15,026,718	15,026,718	-
Fund balance, end of year	<u>\$ 10,157,355</u>	<u>\$ -</u>	<u>\$ 10,157,355</u>	<u>\$ (4,832,693)</u>	<u>\$ (4,832,693)</u>	<u>\$ 14,990,048</u>

The accompanying notes are an integral part of these financial statements.

TULLAHOMA CITY SHOOOL SYSTEM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS (NON-GAAP)
SCHOOL FOOD SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual/Revenues Expenditures (Budgetary Basis)	Budgeted Amounts		Variance from Final Budget Positive (Negative)
				Original Budget	Final Budget	
Revenues						
Intergovernmental						
State and federal	\$ 2,208,907	\$ -	\$ 2,208,907	\$ 2,364,000	\$ 1,952,097	\$ 256,810
Charges for services	490,833	-	490,833	661,000	495,532	(4,699)
Donations	2,012	-	2,012	-	-	2,012
Interest income	13,605	-	13,605	3,000	2,059	11,546
Total revenues	<u>2,715,357</u>	<u>-</u>	<u>2,715,357</u>	<u>3,028,000</u>	<u>2,449,688</u>	<u>265,669</u>
Expenditures						
Salaries	1,033,695	-	1,033,695	990,000	1,035,207	1,512
Payroll taxes	76,071	-	76,071	61,000	76,523	452
Benefits	276,101	-	276,101	222,000	280,719	4,618
Contracted services	42,336	-	42,336	50,000	42,336	-
Maintenance and repairs	5,077	-	5,077	20,000	10,964	5,887
Travel	9,663	-	9,663	50,000	15,526	5,863
Supplies	1,480,617	-	1,480,617	1,470,000	1,406,150	(74,467)
Other	8,043	-	8,043	15,000	8,121	78
Small items of equipment	10,141	-	10,141	-	-	(10,141)
Capital outlay	-	-	-	150,000	10,364	10,364
Total expenditures	<u>2,941,744</u>	<u>-</u>	<u>2,941,744</u>	<u>3,028,000</u>	<u>2,885,910</u>	<u>(55,834)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(226,387)</u>	<u>-</u>	<u>(226,387)</u>	<u>-</u>	<u>(436,222)</u>	<u>209,835</u>
Other financing sources (uses)						
Transfer from other fund	-	-	-	-	-	-
Transfer to other fund	-	-	-	-	-	-
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change In Fund Balance	<u>(226,387)</u>	<u>-</u>	<u>(226,387)</u>	<u>-</u>	<u>(436,222)</u>	<u>209,835</u>
Fund Balance at Beginning of Year	<u>1,896,675</u>	<u>-</u>	<u>1,896,675</u>	<u>1,896,675</u>	<u>1,896,675</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,670,288</u>	<u>\$ -</u>	<u>\$ 1,670,288</u>	<u>\$ 1,896,675</u>	<u>\$ 1,460,453</u>	<u>\$ 209,835</u>

The accompanying notes are an integral part of these financial statements.

TULLAHOMA CITY SCHOOL SYSTEM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS (NON-GAAP)
EXTENDED SCHOOL PROGRAM FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual/Revenues Expenditures (Budgetary Basis)	Budgeted Amounts		Variance from Final Budget Positive (Negative)
				Original Budget	Final Budget	
Revenues						
Intergovernmental						
State and federal	\$ 49,060	\$ -	\$ 49,060	\$ 47,143	\$ 47,143	\$ 1,917
Charges for services	403,147	-	403,147	398,385	390,895	12,252
Interest income	12,396	-	12,396	-	-	12,396
Other income	-	-	-	-	-	-
Total revenues	<u>464,603</u>	<u>-</u>	<u>464,603</u>	<u>445,528</u>	<u>438,038</u>	<u>26,565</u>
Expenditures						
Extended school program:						
Salaries	165,085.00	-	165,085	165,700	165,496	411
Payroll taxes	12,629.00	-	12,629	12,378	12,677	48
Benefits	12,834.00	-	12,834	12,623	12,834	-
Supplies	6,776.00	-	6,776	10,000	7,198	422
Travel	278.00	-	278	-	278	-
Other	5,304.00	-	5,304	1,500	5,304	-
Total extended school program	<u>202,906.00</u>	<u>-</u>	<u>202,906</u>	<u>202,201</u>	<u>203,787</u>	<u>881</u>
Daycare program:						
Salaries	156,834	-	156,834	198,233	172,342	15,508
Payroll taxes	11,542	-	11,542	15,164	15,164	3,622
Benefits	19,807	-	19,807	11,245	21,648	1,841
Supplies	8,911	-	8,911	8,375	16,375	7,464
Other	9,174	-	9,174	10,309	10,309	1,135
Total daycare program	<u>206,268</u>	<u>-</u>	<u>206,268</u>	<u>243,326</u>	<u>235,838</u>	<u>29,570</u>
Total program cost	409,174	-	409,174	445,527	439,625	30,451
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>409,174</u>	<u>-</u>	<u>409,174</u>	<u>445,527</u>	<u>439,625</u>	<u>30,451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>55,429</u>	<u>-</u>	<u>55,429</u>	<u>1</u>	<u>(1,587)</u>	<u>57,016</u>
Other financing sources (uses)						
Transfer from other fund	-	-	-	-	-	-
Transfer to other fund	-	-	-	-	-	-
Total Other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change In Fund Balance	55,429	-	55,429	1	(1,587)	57,016
Fund Balance at Beginning of Year	<u>535,024</u>	<u>-</u>	<u>535,024</u>	<u>535,024</u>	<u>535,024</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 590,453</u>	<u>\$ -</u>	<u>\$ 590,453</u>	<u>\$ 535,025</u>	<u>\$ 533,437</u>	<u>\$ 57,016</u>

The accompanying notes are an integral part of these financial statements.

TULLAHOMA CITY SCHOOL SYSTEM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUDGETARY BASIS (NON-GAAP)
EDUCATION DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Actual GAAP Basis	Adjustment to Budgetary Basis	Actual/Revenues Expenditures (Budgetary Basis)	Budgeted Amounts		Variance from Final Budget Positive (Negative)
				Original Budget	Final Budget	
Revenues						
Interest income	\$ 90,727	\$ -	\$ 90,727	\$ -	\$ 85,169	\$ 5,558
Total revenues	<u>90,727</u>	<u>-</u>	<u>90,727</u>	<u>-</u>	<u>85,169</u>	<u>5,558</u>
Expenditures						
Principal retirement	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Fiscal charges	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>90,727</u>	<u>-</u>	<u>90,727</u>	<u>-</u>	<u>85,169</u>	<u>5,558</u>
Other financing sources (uses)						
Transfer from other fund	2,964,864	-	2,964,864	-	2,709,502	255,362
Transfer to other fund	(3,160,088)	-	(3,160,088)	-	(3,160,088)	-
Total Other financing sources (uses)	<u>(195,224)</u>	<u>-</u>	<u>(195,224)</u>	<u>-</u>	<u>(450,586)</u>	<u>255,362</u>
Net Change In Fund Balance	(104,497)	-	(104,497)	-	(365,417)	260,920
Fund Balance at Beginning of Year	<u>2,646,948</u>	<u>-</u>	<u>2,646,948</u>	<u>2,646,948</u>	<u>2,646,948</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 2,542,451</u>	<u>\$ -</u>	<u>\$ 2,542,451</u>	<u>\$ 2,646,948</u>	<u>\$ 2,281,531</u>	<u>\$ 260,920</u>

The accompanying notes are an integral part of these financial statements.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The financial statements of the Tullahoma City School System (the System), a part of the reporting entity of the City of Tullahoma, Tennessee (the City), have been prepared in conformity with accounting principles generally accepted in the United States of America as applied the governmental units. The accompanying statements include all assets, deferred outflow of resources, liabilities, deferred inflow of resources, revenues, expenditures, and fund balances of the Tullahoma City School System, except General Obligation Bonds, which are presented in the financial statements of the City of Tullahoma, Tennessee. General Obligation Bonds are secured by the city, which is obligated to levy taxes to the extent necessary to serve this debt.

The financial statements of all entities over which the System exercises oversight responsibility and which are within its scope of public service are included in the financial statements. Oversight responsibility includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. Financial statements of those entities in which oversight responsibility is exercised by other government agencies of parties are excluded from the financial statements.

The individual schools operate Internal School Funds, which are under the supervision of the principals of each school and are not included in this report. The System provides public schools to the Tullahoma City area for grades kindergarten through twelfth, as well as an extended school program.

Governmental-Wide and Fund Financial Statements

The government-wide financial statements (i.e. Statement of Position and Statement of Activities) report information on all activities of the System. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The **Statement of Net Position** presents the System's assets and liabilities, with the difference reported as net position. Net position is reported in three categories:

Net investment in capital assets consists of capital assets, a net accumulated depreciation, and reduced by outstanding debt that is attributable to the acquisition, construction, and improvement of those assets. The outstanding debt is offset by any unspent proceeds from such debt.

Restricted net position results from restrictions placed on net position by external sources such as creditors, grantors and contributors, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position, which does not meet the definition of the two preceding categories.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, uses, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be recognized when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the System considers revenues to be available if they are collected within 60 days of the end of the current fiscal period is considered susceptible to accrual and so have been recognized as receivables in the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be measurable and available only when cash is received by the System. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to non-vested sick pay, compensated absences and other long-term commitments and contingencies are recorded only when payment is due.

Amounts reported as program revenues include: 1) Charges to customers for goods, services or privileges provided, and fines and forfeitures, 2) operating grants and contributions, and 3) capital grants and contributions. Amounts reported as general revenues include: 1) all taxes, 2) unrestricted revenues for the use of money or property, 3) unrestricted revenues from other government agencies, and 4) compensation for loss, sale or damage of property.

Expenses reported by function include **direct expenses** that are specifically associated with a service or program and are clearly identifiable to a particular program. Some functions, such as general government and fiscal administration, include expenses that are in essence **indirect expenses** of other functions. The System has elected not to charge these indirect expenses to other functions.

When both restricted and unrestricted resources are available for use, it is the System's policy to use restricted resources as they are needed.

The Tullahoma City School System reports the following six major governmental funds:

The **General Purpose School Fund** is used to account for the use of bond proceeds for the construction and equipping of various school facilities.

The **School Federal and State Projects** accounts for funds generated through federal and state grants which support various educational programs.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

The **School Capital Projects Fund** is used to account for the use of the bond proceeds for the construction and equipping of various school facilities.

The **School Food Service Fund** accounts for funds generated through the food service operations of the school system, and also includes funds received through federal and state grants for free and reduced meal program.

The **Extended School Program Fund** accounts for the program revenues and expenses related to the System's extended school program which provides child care services before and after school.

The **Debt Service Fund** is used to account for the accumulation of resources and the payment of principal and interest for the debt of schools.

Assets, Liabilities, Deferred Outflow/Inflows of Resources, and Net Position or Equity

Cash and cash equivalents – Cash and cash equivalents include amounts in demand deposits and highly liquid short-term investments with maturity dates within three months of the date of acquisition. Investment income earned on funds invested in pooled accounts is allocated to the representative funds on the basis of relative balances.

Investments – Investments consist of overnight repurchase agreements and certificates of deposit with maturity dates more than three months.

Interfund Receivable and Payables and Transactions between Funds – Short-term amounts owed between funds are classified as "Due to/from other funds". Legally authorized transfers are treated as operating transfers and are included in the results of operations of Governmental Funds.

Restricted Assets – Assets are reported as restricted when limitations on their use change the normal understanding of the availability of the asset. Such constraints are either imposed by creditors, contributors, granters or laws of other governments or imposed by enabling legislation.

The TCRS Stabilization Fund consists of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the System's TCRS Hybrid Plan. The purpose of this trust is to accumulate fund to provide stabilization (smoothing) of retirement costs to the System in times of fluctuating investment returns and market turndowns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used for the benefit of the System to fund withdrawn any funds from the trust to pay pension cost. Trust documents provide that the funds are not subject to the claims of general creditors of the System.

Capital assets – Capital assets, which include property, plant and equipment, and intangible right-to-use assets (e.g, lease, SBITA) are reported in the applicable governmental columns in the government-wide financial statement. Capital assets are generally defined as assets with an individual cost in excess of \$5,000 and a useful life in excess of one year. Such assets are recorded at historical cost at the time of Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, equipment are depreciated using the straight-line method over the following useful lives. Right-to-use assets are amortized over the shorter of the lease term or useful life.

Building and improvements	3-39 years
Improvements other than buildings	20-30 years
Furniture, machinery, and equipment	5-15 years

Compensated Absences – The liability for compensated absences is recorded when future payments for such absences have been earned by employees. Vacation time must be used in each fiscal year and cannot be carried forward to subsequent fiscal years; therefore, no adjustments have been made for vacation time. For sick time, non-certified personnel, after a minimum of ten years of service with Tullahoma City School System, will be paid \$25 for each unused accumulated sick day upon termination of employment by resignation or retirement. Sick time for certified personnel is rolled into their retirement time.

Pension – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows for resources related to pension, and pension expense, information about the fiduciary net position of the System Pension Plans and additions to/deductions from the plan fiduciary net positions have been determined on the same basis as they as they are reported by the plans.

Benefits (including refunds of employee contributions) are recognized in the fund financial statements when due and payable in accordance with the benefit terms of the plans. Payments made after the measurement date are deferred in government-wide statements. Investments are reported at fair value.

OPEB – Postemployment healthcare benefits other than pension benefits are accounted for under GASB statement No. 75, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions, which establishes standards for the measurement, recognition, and display of postemployment healthcare benefits expense and related liability, assets, note disclosures, and, if applicable, required supplementary information.

Reserves, Designation for Fund Balances – In accordance with GASB Statement NO. 54, Fund Balance Reporting and Governmental Fund Type Definitions, governmental funds report fund balance in classifications based primarily on the extent to which the System is bound to honor constrains on the specific purposes for which amounts in the funds can be spent. Fund balance is reported in the financial statements under the following classifications:

Nonspendable fund balance – Amounts that cannot be spent because that are not in spendable form, including items not expected ot be converted to cash (i.e. inventory or prepaid) or are legally or contractually required to be maintained intact (principal of permanent fund).

Restricted fund balance – Amount of fund balance that can be spent for specific purposes stipulated by external resources or though enabling legislation.

Committed fund balance – Amounts constrained for specific purposes as determined by formal action of the System. Amounts classified as committed are not subject to legal enforceability; however, they cannot be used for any other purpose unless the System removes or changes the commitment by the same highest level of action.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Assigned fund balance – Amounts are intended to be used by the System but do not meet the criteria of restricted or committed. Intent can be expressed by the governing body or by management which has been designated this authority by the System. Appropriations of fund balance to eliminate budgetary deficits in subsequent year's budget are presented as assigned.

Unassigned fund balance – In accordance with GAAP, unassigned fund balance is the residual classification of the general fund that does not meet any of the other classifications.

Deferred outflows of resources – The System reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its government-wide statement of net position. The System has the following items that qualify for reporting in this category: deferred outflows of resources relating to pensions and other postretirement benefits may result from differences between the pension plan, certain changes in actuarial assumptions, and amounts of employer contributions to the plans made subsequent to the measurement date. No deferred outflows of resources affect the governmental funds financial statements in the current year.

Deferred Inflows of Resources – The System's statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net assets that applies to the future period(s). The System has the following types of deferred inflows of resources: pension and other postretirement benefits related deferred inflows of resources may result from actuarial gains related to the difference between expected and actual earnings on plan investments. No deferred inflows of resources affect the governmental funds financial statements in the current year.

Revenues, Expenditures and Expenses

Grants – The System receives grant revenues from various federal, state and local, and non-profit agencies. In the Statement of Revenues, Expenditures, and Changes in Fund Balances, grants are reported as intergovernmental revenues. In the Statement of Activities, capital grants and contributions are presented as program revenues.

Estimates – Estimates used in the preparation of financial statements require management to make assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Recent Accounting Pronouncements

In June 2022, the GASB issued State No. 100 – Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62, effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The primary objective of the Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

Date of Management's Subsequent Review

Management has evaluated subsequent events through May 19, 2025, which is the date the financial statements were available to be issued.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Compliance with Finance Related Legal and Contractual Provisions

Management believes that the System has no material violations of finance related legal and contractual provisions as of June 30, 2024.

B. Budgets and Budgetary Accounting

The System's procedures in establishing the budget as reflected in the basic financial statements are as follows:

1. The Business Manager annually obtains information from all departments of the System for which appropriations are made and/or revenues are collected and compiles the annual operating budget for the ensuing fiscal year beginning July 1. The compiled information, including various expenditure options and means of financing them, is submitted to the Director of Schools for review.

2. Budgets are then sent to the Board of Education for approval. After approval by the board of Education, the budgets are then forwarded to the City of Tullahoma Board of Mayor and Alderman for inclusion with the city of budget process.

The System is legally required to prepare, and the Board of Directors is required to approve the annual budgets of all funds, except the Education Capital Projects funds which are adopted on a project-length basis. In preparing the budgets, the System utilizes the encumbrances method of accounting whereby encumbrances are treated as expenditures in the year of incurrence of the commitment to purchase. The adjustments for the General Purpose Fund necessary to convert budget basis excess revenues over is given to prior year encumbrances liquidated during the current year. Budgeted amounts reflected in the accompanying budget and actual comparisons are as originally adopted and amended by the board. Individual amendments are not material in relation to the original appropriations. The Education Capital Projects Fund adopts its budgets on a project length basis: therefore, budgetary comparison statements on an annual basis would not provide meaningful information and are not presented.

All appropriations which are not expended or encumbered lapse at year-end.

Encumbrances – Encumbrances accounting is employed in governmental funds. Encumbrances accounting, under which purchase orders, contracts and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances outstanding at year-end are classified as restricted, committed or assigned fund balances depending on the governmental fund purpose and do not constitute expenditure or liabilities because the commitments will be honored during the subsequent year.

C. Excess Expenditures

For the year ended June 30,2024, the School Food Service Fund had total expenditures exceeding total appropriations. These over expenditures were funded by available fund balances.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 3 – DEPOSITS AND INVESTMENTS

Deposits

The System is authorized to invest funds in financial institutions and direct obligations of the Federal Government. Deposits in financial institutions are required by State Statute to be secured and collateralized by the institutions. The collateral must meet certain requirements and deposited in an escrow account or in a second bank for benefit of the Tullahoma City School System and must have a total minimum market value of 105% of the value of the deposits placed in the institutions, less the amount protected by federal depository insurance. Collateral requirements are not applicable for financial institutions that participate in the State of Tennessee's collateral pool.

The reported overdrawn cash account for School Federal and State Projects is not a reflection of a liquidity issue, but instead a timing issue for reimbursements due to the fund from state or federal sources.

Custodial credit risk is the risk that in the event of bank failure, the System's deposit will not be returned to it. As of June 30, 2024, all deposits were fully collateralized or insured.

Investments

Credit Risk: The System does not have a formal investment policy; however, management's current. Investments practice is formulated around the prudent-person rule: investments are made as a prudent person should be expected to make with discretion and intelligence, to produce reasonable income, preserve capital and, in general, avoid speculative investments.

Interest Rate Risk: Investments held for longer periods are subject to increased risk for adverse interest rate changes. The system policy provides that to the extent practicable, investments are matched with anticipated cash flows. Typically certificates of deposit are issued for periods less than one year.

NOTE 4 – TCRS STABILIZATION RESERVE TRUST

Legal Provisions. The System is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The System has placed funds into the irrevocable trust as authorized by statute under Tennessee Code Annotated (TCA), Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefits of each member. Each member's funds are restricted for payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the System.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The System may not impose any restrictions on investments placed by the trust on their behalf. It is the intent of the plan for trustees to allocate these funds in the future to offset pension costs.

Teacher Retirement Plan

At June 30, 2024, the System had the following investments held by the trust on its behalf related to its TCRS Teacher Retirement Plan.

Retirement Hybrid Plan with Cost Controls

At June 30, 2024, the System had the following investments held by the trust on its behalf related to its TCRS Retirement Hybrid Plan with Cost Controls.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

For Further Information concerning the Systems' investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at <http://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2021/ag20045.pdf>

NOTE 5 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2024 is as follows:

	<u>Balance July 1, 2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance June 30, 2024</u>
Capital assets, not being depreciated				
Land	\$ 2,082,767	\$ -	\$ -	\$ 2,082,767
Construction in progress	1,297,549	6,288,429	-	7,585,978
Total capital assets, not being depreciated	<u>3,380,316</u>	<u>6,288,429</u>	<u>-</u>	<u>9,668,745</u>
Capital assets, being depreciated				
Buildings and improvements	60,815,576	208,344	-	61,023,920
Furniture, machinery, and equipment	5,084,922	388,492	125,233	5,348,181
Total capital assets, being depreciated	<u>65,900,498</u>	<u>596,836</u>	<u>125,233</u>	<u>66,372,101</u>
Less accumulated depreciation:				
Buildings and improvements	(33,331,257)	(1,653,452)	-	(34,984,709)
Furniture, machinery, and equipment	(3,682,731)	(390,415)	(123,753)	(3,949,393)
Total accumulated depreciation	<u>(37,013,988)</u>	<u>(2,043,867)</u>	<u>(123,753)</u>	<u>(38,934,102)</u>
Total capital assets being depreciated, net	<u>28,886,510</u>	<u>(1,447,031)</u>	<u>1,480</u>	<u>27,437,999</u>
Intangible right-to-use assets:				
Leased vehicle	12,431	-	-	12,431
SBITA	80,474	-	-	80,474
Total intangible right-to-use assets	<u>92,905</u>	<u>-</u>	<u>-</u>	<u>92,905</u>
Less accumulated amortization:				
Leased vehicle	(3,798)	(4,143)	-	(7,941)
SBITA	(40,237)	(40,237)	-	(80,474)
Total accumulated amortization	<u>(44,035)</u>	<u>(44,380)</u>	<u>-</u>	<u>(88,415)</u>
Net intangible right-to-use assets	<u>48,870</u>	<u>(44,380)</u>	<u>-</u>	<u>4,490</u>
Governmental activities capital assets net	<u>\$ 32,315,696</u>	<u>\$ 4,797,018</u>	<u>\$ 1,480</u>	<u>\$ 37,111,234</u>

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Depreciation and amortization expenses for the year ended June 30, 2024, were charged to the following functions:

Education administration	\$ 196,667
Regular education	1,862,080
Plant maintenance	11,649
Transportation	17,851
	<u>\$ 2,088,247</u>

Net Investment in Capital Assets, as presented in the Statement of Net Position is calculated as follows:

Capital assets (both tangible and intangible)	\$ 37,111,234
Lease/SBITA liability	<u>(4,602)</u>
Net investment in capital assets	<u>\$ 37,106,632</u>

NOTE 6 – LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities during the 2024 fiscal year:

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year
Compensated absences	\$ 118,800	\$ -	\$ (662)	\$ 118,138	\$ -
Lease payable	8,725	-	(4,123)	4,602	4,243
SBITA payable	39,000	-	(39,000)	-	-
OPEB Liability	5,594,137	560,818	-	6,154,955	-
Net pension liability TCSDBP	3,686,966	-	(636,807)	3,050,159	-
Net pension liability (asset)					
Legacy pension plan of TCRS	(4,921,707)	-	(103,189)	(5,024,896)	-
Retirement plan of TCRS	(90,535)	-	(31,759)	(122,294)	-
Retirement plan with Cost Control of TCRS	39,633	-	(15,466)	24,167	-
Long-term liabilities, net	4,475,019	560,818	(831,006)	4,204,831	4,243
Total net pension asset	5,012,242	-	134,948	5,147,190	-
Total Governmental Activities Long-term Liabilities	<u>\$ 9,487,261</u>	<u>\$ 560,818</u>	<u>\$ (696,058)</u>	<u>\$ 9,352,021</u>	<u>\$ 4,243</u>

The net pension obligation is generally liquidated from the fund incurring the related employee's compensation. See Note 9 for further pension disclosures.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 7 – INTERFUND TRANSACTIONS

Interfund transfers for the year ended June 30, 2024, consist of the following:

Transfer to:	Transfer from:			Total
	City of Tullahoma General Fund	School Federal and State Projects	School Debt Service	
General Purpose School Fund	\$ 11,107,955	\$ 265,033	\$ -	\$ 11,372,988
School Debt Service	2,964,864	-	-	2,964,864
City of Tullahoma Debt Service	-	-	3,160,088	3,160,088
	<u>\$ 14,072,819</u>	<u>\$ 265,033</u>	<u>\$ 3,160,088</u>	<u>\$ 17,497,940</u>

Interfund receivables and payables at June 30, 2024 are attributable to unsettled balances at year-end primarily for charges and transfers between funds. The System intends to repay all interfund liabilities within the next fiscal year. Balances at June 30, 2024 are as follows:

Due to	Due From Non-major Governmental Funds		Total
	School Food Service	Extended School Program	
General Purpose School Fund	<u>\$ 216,846</u>	<u>\$ 1,215</u>	<u>\$ 218,061</u>

NOTE 8 – RISK MANAGEMENT

The System is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The System maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the System. Annual reviews of the various exposures are made to keep coverage up to date. Settled claims have not exceeded this commercial coverage in any of the previous three fiscal years.

NOTE 9 – PENSION PLANS

The System provides retirement benefits through one single-employer defined benefit pension plan: Tullahoma City Schools Defined Benefit Plan, two cost sharing multiple-employer plans: Teacher Legacy Pension Plan of TCRS and Teacher Retirement Plan of TCRS, and one agent multiple-employer plan: Employee Retirement Plan Retirement Hybrid Plan with Cost Controls of TCRS.

The following is a summary of each of these plans

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

(1) Tullahoma City Schools Defined Benefit Plan (TCSDBP) Plan Description:

All of the Tullahoma City Schools' (the City Schools) employees, except teachers, participate in the Tullahoma City Schools Defined Benefit Plan (TCSDBP).

Plan assets are invested in annuity contracts with the Principal Financial Group. Separate financial statements of the single-employee pension trust have not been presented as part of these financial statements. That report may be obtained by writing to the Principal Financial Group, 711 West High, Des Moines, IA 50392.

There are no non-employer contributing entities, as defined by GASB Statement No. 68, for this plan.

There are no special funding situations, as defined by GASB Statement No. 68, for this plan.

Plan Administration

The plan is administrated by the Plan Trustees named by the Tullahoma Board of Education. The Trustees consist of the Chairman of the Board, the Superintendent, and the Director of Personnel.

Plan membership

At the measurement date of December 31, 2023, the following employees were covered by the benefit terms:

Measurement date	12/31/2023
Fiscal year end	06/30/2024
Active plan members	48
Inactive plan members entitled to but not yet receiving benefits	32
Disabled plan members entitled to benefits	0
Retired plan members or beneficiaries currently receiving benefits	21
Total	<u>101</u>

The active, deferred vested and retiree census is as of 12/31/23.

The pension plan is closed to new entrants as of 01/01/2018.

Benefits provided

Participants must complete 1,000 hours of service and be at least age 18. Entry into the plan is frozen effective January 1, 2018. On and after that date, no employee or former employee shall become an active participant, and no inactive participant or former participant shall again become an active participant.

Normal retirement occurs upon reaching age 65 and completing one year of service. Monthly benefits are equal to 2.3% of average compensation times accrual service credited before January 1, 2016; and 1.5% of average compensation times accrual services credited on and after January 1, 2016. An active participant's monthly accrued benefit shall not be less than \$25.

Effective January 1, 2018, an employee may notify the employer of his intent to cease benefit accruals in the Plan in lieu of participation in TCRS. Upon notification, his accrued benefit is frozen and no additional benefits shall accrue. Any election to cease benefit accruals shall be irrevocable.

Early retirement is available upon reaching age 55 and completing 5 years of vesting service (measured by plan participation). Monthly benefits are calculated using the accrued benefit on retirement date and an actuarially determined reduction factor.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Death benefits are available to participants that are fully or partially vested in an accrued benefit. For a participant age 55 or older, the single-sum death benefit will be equal to the present value of his vested accrued benefit but not less than his required contribution account. If a participant dies prior to age 55, the single-sum death benefit will be equal to his required contribution account.

The amount of disability benefits is defined as a monthly pension payable at normal retirement equal to the participant's accrued monthly pension. A participant must have completed 10 years of service at the date of disability in order to be eligible for disability benefits.

Any employee who terminates after completion of at least 5 years of service and before eligibility for normal retirement or early retirement shall be entitled to the normal retirement benefit, multiplied by the vesting percentage, with income deferred until normal retirement age. A year of vesting shall be credited for each year during which the employee is credited with 1,000 hours of service.

There have been no changes in plan provisions during the measurement period.

There have been no changes in plan provisions between the 12/31/23 measurement date and the signature date of the report.

Contributions

The basis for determining contributions is an actuarially determined contribution rate that is calculated each year in the plan's Actuarial Valuation Report. The actuarially determined contribution rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with additional amounts to finance any unfunded accrued liability and plan administrative expenses. In accordance with the plan's governing document, employees may be required to contribute to the plan. Employees are currently required to contribute 3.00% of salary.

The actuarially determined employer contribution for the measurement period ending 12/31/2023 is \$698,269 and the expected employee contributions are \$56,614.

The actuarially determined employer contribution for the upcoming measurement period ending 12/31/24 is \$650,734 and the expected employee contributions are \$56,989.

The actuarially determined employer contributions for the fiscal year ending 6/30/2023 is \$667,356 and the expected employee contributions are \$58,362.

As of 07/01/2024, \$280,919 in employer contributions and \$30,919 in employee contributions have been received by the plan for the upcoming measurement period.

Long-Term Rate of Return

The expected long-term rate of return assumption as of the end of the period is 5.75%. This is a geometric mean return using the target asset allocation of the plan and the Long-Term Capital Market Assumptions (CMA) 2023. The actual weighted average asset allocation for the four quarterly dates from 3/31/2023 to 12/31/2023 is used as an approximation of the plan's target allocation over the upcoming period, and is shown below.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Asset Class	Expected Arithmetic Return	Expected Geometric Return	Target Allocation%
U.S. Equity - Large Cap	7.80%	6.35%	25.78%
U.S. Equity - Mid Cap	8.35%	6.35%	3.07%
U.S. Equity - Small Cap	8.70%	6.35%	1.43%
Non-U.S. Equity	8.00%	6.35%	12.73%
U.S. Private Real Estate	6.85%	6.20%	7.99%
High Yield Bond	6.30%	5.85%	4.10%
Core Bond	4.40%	4.30%	44.90%
			<u>100.00%</u>
Exp LTROA (arithmetic mean)			6.19%
Portfolio standard deviation			8.90%
40th percentile			5.20%
45th percentile			5.51%
Expected Compound Return			5.82%
55th percentile			6.13%
60th percentile			6.44%
Equity/Fixed Income/Other			43%/49%/8%

Net Pension Liability (Asset)

Cost Method

The entry age actuarial cost method is used for this disclosure. Under this method, the present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the earnings between entry age and assumed exit age(s). The portion of the present allocated to a year is the service cost.

Projected benefits are based on projected salary and projected service.

Measurement date

A measurement period of 01/01/2023 to 12/31/2023 has been used for the plan year ending 12/31/2023 for GASB 67 reporting and for the fiscal year ending 06/30/2024 for GASB 68 reporting.

The net pension liability reported for Tullahoma City School's fiscal year end of 06/30/2024 was measured as of 12/31/2023, using the total pension liability that was determined by an actuarial valuation as of 12/31/2023.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
Balance, beginning of period	\$ 10,665,806	\$ 6,978,840	\$ 3,686,966
Changes for the year:			
Service cost	281,037	-	281,037
Interest	618,677	-	618,677
Benefit payments	(292,198)	(292,198)	-
Differences between expected and actual experience	116,137	-	116,137
Changes in assumptions	(130,064)	-	(130,064)
Contributions - employees	-	71,940	(71,940)
Contributions - employers	-	702,050	(702,050)
Net investment income	-	795,609	(795,609)
Administrative expense	-	(47,005)	47,005
Net changes	593,589	1,230,396	(636,807)
Balance, end of period	\$ 11,259,395	\$ 8,209,236	\$ 3,050,159

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the Tullahoma City Schools calculated using the discount rate of 5.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current rate:

	1% Decrease (4.75%)	Current Discount Rate (5.75%)	1% Increase (6.75%)
City School's net pension liability (asset)	\$ 3,537,553	\$ 3,050,159	\$ 2,591,827

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan. At June 30, 2024, Tullahoma City Schools reported a payable of \$0 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Actuarial Assumptions

Inflation	2.40% increase per year
Wage Base Increases	3.50% per year Real wage growth combined with inflation assumption indicates an economic assumption of social security national wage growth in pension plan valuations. Based on historical real growth in National Average Wages (from 1951) and Social Security estimate of around 1%, our best estimate places this assumption in the range of 0.75% to 1.25% above inflation.
Long-Term Rate of Return on Plan Assets	5.75% The interest rate is developed as a long-term expected geometric return on plan assets. Arithmetic expected return is calculated as the weighted average of board asset classes' arithmetic returns of the plan's target asset allocation, and then converted to the geometric under lognormal distribution assumption.
Municipal Bond Rate and Basis Index	3.36% Bloomberg Barclays Municipal GO Long Term (17+Y) Rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, as of the measurement date.
Cost Method	Entry age normal cost method, level percent of pay. Attribution is made on an individual basis, beginning with the first period in which the employee's service accrues pension benefit through all assumed exit ages, through retirement.
Participant Group	The active, deferred vested and retiree census is as of 12/31/2023.
Mortality	Based on PubG-2010 General base rate mortality table projected to future years with historical and assumed mortality improvement (MI) rates using the MP-2021 Mortality improvement scale.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 135,721	\$ 182,266
Changes in assumptions	12,503	179,620
Net difference between projected and actual earnings on pension plan investments	1,065,233	521,313
LEA's contributions subsequent to the measurement date of June 30, 2023	-	(not applicable)
	<u>\$ 1,213,457</u>	<u>\$ 883,199</u>

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2023 will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	
Ending 6/30:	
2025	\$ (48,618)
2026	180,065
2027	276,944
2028	(78,133)
2029	-
Thereafter	-

Payable to Pension Plan

At June 30, 2024, Tullahoma City Schools reported a payable of \$0 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

(2) Teacher Legacy Pension Plan of TCRS

General Information about the Pension Plan

Plan description. The Tennessee Consolidated Retirement System (TCRS) was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Teachers employed by the Tullahoma City Schools with membership in the TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits provided. Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit, or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's service credit. A reduced early retirement benefit is available at age 55 if vested. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Tullahoma City Schools for the year ended June 30, 2024 to the Teacher Legacy Pension Plan were \$998,189 which is 6.76 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability

Pension liabilities (assets). At June 30, 2024, Tullahoma City Schools reported a liability (asset) of (\$5,024,896) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the date. Tullahoma City School's proportion of the net pension liability was based on Tullahoma City School's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023 the School's proportion was 0.426209 percent. The proportion measured as of June 30, 2022 was 0.401312 percent.

Pension expense. For the year ended June 30, 2024, Tullahoma City Schools recognized pension expense (negative pension expense) of \$1,117,584.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2024, the Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,197,186	\$ 233,189
Changes in assumptions	1,637,248	-
Net difference between projected and actual earnings on pension plan investments	871,845	-
Changes in proportion of Net Pension Liability (Asset)	-	429,278
LEA's contributions subsequent to the measurement date of June 30, 2023	2,636,762	(not applicable)
	<u>\$ 6,343,041</u>	<u>\$ 662,467</u>

Tulahoma City Schools employer contributions reported as pension related deferred outflows of resources subsequent to measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2025	\$1,021,199
2026	(832,746)
2027	2,848,531
2028	6,830
2029	-
Thereafter	-

In the table above, positive numbers will increase pension expense, while negative numbers will decrease pension expense.

Actuarial assumptions. The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including Inflation, averaging 4 percent
Investment Rate of Return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2023 actuarial valuation are based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is

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developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. Equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

Discount rate. The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the Tullahoma City Schools calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
City School's net pension liability (asset)	\$ 10,944,573	\$ (5,024,896)	\$ (18,306,990)

Payable to the Pension Plan. At June 30, 2024, Tullahoma City Schools reported a payable of \$0 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

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(3) Teacher Retirement Plan of TCRS

General Information about the Pension Plan

Plan description. The Tennessee Consolidated Retirement System (TCRS) was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Teachers employed by the Tullahoma City Schools with membership in the TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees.

The Teacher Retirement Plan became effective for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits provided. Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit, or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's service credit. A reduced early retirement benefit is available at age 55 if vested. Members are vested with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4% except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Tullahoma City Schools for the year ended June 30, 2024 to the Teacher Retirement Plan were \$205,351 which is 2.95 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability

Pension liabilities (assets). At June 30, 2024, Tullahoma City Schools reported a liability (asset) of (\$122,295) for its proportionate share of the net pension liability (asset). The net pension liability (asset)

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was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the date. Tullahoma City School's proportion of the net pension liability was based on Tullahoma City School's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023 the School's proportion was 0.288408 percent. The proportion measured as of June 30, 2022 was 0.298869 percent.

Pension expense. For the year ended June 30, 2024, Tullahoma City Schools recognized pension expense (negative pension expense) of \$155,894.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,119	\$ 71,381
Changes in assumptions	92,008	-
Net difference between projected and actual earnings on pension plan investments	31,093	-
Changes in proportion of Net Pension Liability (Asset)	21,890	16,404
LEA's contributions subsequent to the measurement date of June 30, 2023	205,351	(not applicable)
	<u>\$ 354,461</u>	<u>\$ 87,785</u>

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2023 will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Tullahoma City Schools employer contributions reported as pension related deferred outflows of resources subsequent to measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2025	\$ 549
2026	(3,976)
2027	43,989
2028	3,323
2029	3,513
Thereafter	13,295

In the table above, positive numbers will increase pension expense, while negative numbers will decrease pension expense.

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Actuarial assumptions. The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including Inflation, averaging 4 percent
Investment Rate of Return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2023 actuarial valuation are based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. Equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

Discount rate. The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the Tullahoma City Schools calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
City School's net pension liability (asset)	\$ 562,551	\$ (122,295)	\$ (615,328)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan. At June 30, 2024, Tullahoma City Schools reported a payable of \$0 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

(4) Retirement Hybrid Plan with Cost Controls of TCRS

General Information about the Pension Plan

Plan description. Employees of Tullahoma Board of Education Hybrid W CC are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-andGovernance/Reporting-and-InvestmentPolicies>.

Benefits provide. Tennessee Code Annotated, Title 8, Chapters 34-37, establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's service credit. Reduced benefits for early retirement are available at age 60 and vested or pursuant to the rule of 80 in which the member's age and service credit total 80. Members vest with five years of service credit. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

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Employees covered by benefit terms. At the measurement date of June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Inactive employees entitled to but not yet receiving benefits	73
Active employees	123
Total employees	197

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5 percent of salary. Tullahoma Board of Education Hybrid W CC makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4% except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Tullahoma Board of Education Hybrid W CC are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Tullahoma City Schools for the year ended June 30, 2024 to the Tullahoma Board of Education Hybrid W CC were \$127,420 which is 2.82 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability

Pension liabilities (assets). Tullahoma Board of Education Hybrid W CC's net pension liability (asset) was measured as of June 30, 2023, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including Inflation, averaging 4 percent
Investment Rate of Return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2023 actuarial valuation are based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study, investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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The long-term rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. Equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		<u>100%</u>

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

Discount rate. The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at 6/30/2022	\$ 765,649	\$ 726,016	\$ 39,633
Changes for the year:			
Service cost	254,638		254,638
Interest	67,184		67,184
Differences between expected and actual experience	18,276		18,276
Contributions - employer	-	108,808	(108,808)
Contributions - employees	-	197,116	(197,116)
Net investment income	-	57,153	(57,153)
Benefit payments, including refunds of employee contribution:	(49,927)	(49,927)	-
Administrative expense	-	(7,513)	7,513
Net changes	290,171	305,637	(15,466)
Balance at 6/30/23	\$ 1,055,820	\$ 1,031,653	\$ 24,167

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the Tullahoma Board of Education Hybrid W CC calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Tullahoma Board of Education Hybrid W CC's net pension liability	\$ 270,944	\$ 24,167	\$ (166,444)

Pension expense(negative pension expense). For the year ended June 30, 2024, Tullahoma Board of Education Hybrid W CC recognized pension expense (negative pension expense) of \$94,618.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 98,625	\$ -
Net difference between projected and actual earnings on pension plan investments	15,326	-
Changes in Assumptions	31,753	-
Contributions subsequent to the measurement date of June 30, 2024	<u>127,420</u>	n/a
Total	<u>\$ 273,124</u>	<u>\$ -</u>

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2023 will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2025	\$19,821
2026	18,919
2027	32,384
2028	18,663
2029	18,615
Thereafter	37,295

In the table above, positive numbers will increase pension expense, while negative numbers will decrease pension expense.

Payable to the Pension Plan. At June 30, 2024, Tullahoma Board of Education Hybrid W CC reported a payable of \$0 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

(5) State of Tennessee Defined Contribution Plan

All teachers hired on or after July 1, 2014 are required to participate in a separately managed defined contribution plan referred to as the State of Tennessee 401(k) Deferred Compensation Program in addition to the multiple-employer defined benefit pension plans administered by TCRS. This plan is administered by Great West Life and Annuity Insurance Company. Investment decisions on contributions to the plan are controlled by the teacher participant. Teachers are immediately 100% vested in the plan. An employer contribution equal to 5% of the teacher’s compensation is made by Tullahoma City Schools. Teachers are automatically enrolled in the plan when hired with an employee contribution rate of 2%. Teachers may make voluntary contributions to the plan up to the Internal Revenue Service code annual maximum. For the year ended June 30, 2024, Tullahoma City Schools contributions to the plan totaled \$565,685 and employee contributions totaled \$342,610.

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NOTE 10 – OTHER POST EMPLOYMENT BENEFITS OPEB

(1) Closed Teacher Group OPEB Plan

General information about the plan

Plan description – Employee of Tullahoma Schools, who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Teacher Group OPEB Plan (TGOP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be a multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible pre-65 retired teachers, support staff and disability participants of local education agencies, who choose coverage, participate in the TGOP. This plan is closed to the employees of all participating employers that were hired after July 1, 2015.

Benefits provide – Tullahoma City Schools offers the TGOP to provide health insurance coverage to eligible pre-65 retired teachers, support staff and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-301 establishes and amends the benefit terms of the TGOP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness health savings consumer driven health plan (CDHP) for healthcare benefits. Retired plan members, of the TGOP, receives the same plan benefits as active employees, at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for the retiree premiums. Tullahoma City Schools does not provide a direct subsidy and is only subject to the implicit. The State, as a governmental employer contributing entity, provides a direct subsidy for eligible retirees premiums, based on years of service. Therefore, retirees with 30 or more years of service will receive 45%; 20 but less than 30 years, 35%; and less than 20 years, 20% of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP. The TGOP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No.75.

Employees covered by benefit terms – At July 1, 2023, the following employees of Tullahoma City Schools were covered by the benefit terms of the TGOP:

Inactive employees currently receiving benefit payments	29
Inactive employees entitled to but not yet receiving benefits	2
Active employees	<u>287</u>
	<u>318</u>

A committee, created in accordance with TCA 8-27-301, establishes the required payments to the TGOP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, Tullahoma City Schools paid \$ 308,186 to the TGOP for OPEB benefits as they came due.

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Total OPEB Liability

Actuarial Assumptions – The following outlines the assumptions and methods used in determining the GASB expense calculations for the plan for the fiscal year ending June 30, 2024:

Inflation	2.25%
Salary Increases including	Graded salary ranges from 3.44% to 8.72% based on age, Inflation, averaging 4%
Healthcare Claims	10.31% for pre-65 in 2023, decreasing annually over an 11 year Period to an ultimate rate of 4.5%. 12.44% for post-65 in 2023, decreasing annually over an 11 year period to an ultimate rate of 4.5%
Retiree's Share of Benefit-Related Costs	Members are required to make monthly contributions in order to maintain their coverage. For the purpose of this valuation a weighted average has been used with weights derived from the current distribution of members among plans offered.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2023, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the TCRS. These assumptions were developed by TCRS based on results of an actuarial experience study for the period July 1, 2016 – June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The pre-retirement mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted Employee mortality table for Teacher Employees projected generationally with MP-2021 from 2010. Post-retirement tables are Headcount-weighted Teach Below Median Healthy Annuitant and adjusted with a 19% load for males and an 18% load for females, projected generationally from 2010 with MP-2021. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2021.

Discount Rate – The discount rate used to measure the total OPEB liability was 3.65%. This rate reflects the interest rate derived from yields on 20-year, tax exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Bond Buyer 20-Year Municipal GO AA index.

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Changes to the Collective Total OPEB Liability

<i>TGOP - Express in thousands</i>	Total OPEB Liability
Total OPEB liability - 6/30/2023	\$ 7,725
Changes for the year:	
Service cost	377
Interest	279
Differences between expected and actual experience	51
Change in assumptions	688
Benefit payments	(439)
Total changes	956
Total OPEB liability - 6/30/2024	\$ 8,681

Non-employer contributing entities proportionate share of the collective total OPEB liability is \$2,526,000

Employer's proportionate share of the collective total OPEB liability is \$6,154,955.

Employer's proportion of the collective total OPEB liability is 70.90%.

Tullahoma City Schools has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. Tullahoma City Schools' proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion changed -1.51% from the prior measurement date. Tullahoma City Schools recognized \$215,580 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for Tullahoma City Schools retirees.

Changes in assumptions. The discount rate was changed from 3.54% as of the beginning of the measurement period to 3.65% as of June 30, 2023. This change of assumption decreased the total OPEB liability.

Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate – The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate.

	1% Decrease (2.65%)	Discount Rate (3.65%)	1% Increase (4.65%)
Total OPEB liability	\$ 6,614,052	\$ 6,154,955	\$ 5,719,053

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
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Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate – The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate.

	1% Decrease (9.31%/11.44%) <u>decreasing to 3.5%</u>	Healthcare Cost Trend Rates (10.31%/12.44%) <u>decreasing to 4.5%</u>	1% Increase (11.31%/13.44%) <u>decreasing to 5.5%</u>
Total OPEB liability	\$ 5,516,395	\$ 6,154,955	\$ 6,897,920

OPEB Expense – For the fiscal year ended June 30, 2024, Tullahoma City Schools recognized OPEB expense of \$308,186.

Deferred outflows of resources and deferred inflows of resources – For the fiscal year ended June 30, 2024, Tullahoma City Schools reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TGOP from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 508,649	\$ 31,171
Changes in assumptions	696,717	667,247
Changes in proportion and differences between amounts paid as benefits came due and the proportionate share certain amounts paid by the employer and nonemployer contributors as the benefits came due	364,846	322,663
Employer payments subsequent to measurement date	308,186	n/a
	<u>\$ 1,878,398</u>	<u>\$ 1,021,081</u>

(2) Closed Tennessee Plan (TNP)

General information about the OPEB Plan

Plan description – Employees of the Tullahoma City Schools who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan (TNP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible post-65 retired teachers and disability participants of local education agencies, who choose coverage, participate in the TNP. The TNP also includes eligible retirees of the State, certain component units of the State, and certain local governmental entities. This plan is closed to employees of all participating employers that were hired on or after July 1, 2015.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Benefits provided – The State offers the TNP to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. The TN plan does not include pharmacy. In accordance with TCA 8-27-209, benefits of the TNP are established and amended by cooperation of insurance committees created by TCA 8-27-201, 8-27-301, and 8-27-701. Retirees and disabled employees of the State, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. Tullahoma City Schools does not provide a direct subsidy and is only subject to the implicit subsidy. The State, as a governmental nonemployer contributing entity contributes to the premiums of eligible retirees of local educational agencies based on years of service. Therefore, retirees with 30 years of service receive \$50 per month; 20 but less than 30 years, \$37.50; and 15 but less than 20 years, \$25. The TNP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms – At July 1, 2023, the following employees of Tullahoma City Schools were covered by the benefit terms of the TGOP:

Inactive employees currently receiving benefit payments	130
Inactive employees entitled to but not yet receiving benefits	33
Active employees	<u>222</u>
	<u>385</u>

In accordance with TCA 8-27-209, the State insurance committees established by TCAs 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, Tullahoma City Schools did not make any payments to the TNP for OPEB benefits as they came due.

Total OPEB Liability

Actuarial assumptions – The collective total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases including	Graded salary ranges from 3.44% to 8.72% based on age, Inflation, averaging 4%
Healthcare Cost Trend Rates	The premium subsidies provided to retirees in the Tennessee Plan are assumed to remain unchanged for the entire projection, therefore trend rates are not applicable.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2023, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the TCRS. These assumptions were developed by TCRS based on results of an actuarial experience study for the period July 1, 2016 – June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

before and after retirement. The pre-retirement mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted Employee mortality table for Teacher Employees projected generationally with MP-2021 from 2010. Post-retirement tables are Headcount-weighted Teach Below Median Healthy Annuitant and adjusted with a 19% load for males and an 18% load for females, projected generationally from 2010 with MP-2021. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2021.

Discount Rate – The discount rate used to measure the total OPEB liability was 3.65%. This rate reflects the interest rate derived from yields on 20-year, tax exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Bond Buyer 20-Year Municipal GO AA index.

Changes to the Collective Total OPEB Liability

TNP	Total OPEB Liability
Total OPEB liability - 6/30/2023	\$ 1,043,540
Changes for the year:	
Service cost	12,425
Interest	36,257
Changes in benefit terms	-
Differences between expected and actual experience	71,382
Change in assumptions	(10,068)
Benefit payments	(64,087)
Total changes for the year	45,909
Total OPEB liability - 6/30/2024	\$ 1,089,449

Changes in assumptions. The discount rate was changed from 3.54% as of the beginning of the measurement period to 3.65% as of June 30, 2023. This change of assumption decreased the total OPEB liability.

Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate – The following presents the proportionate share of the collective total OPEB liability related to the TNP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate.

	1% Decrease (2.65%)	Discount Rate (2.65%)	1% Increase (4.65%)
Total OPEB liability	\$ 5,032,084	\$ 5,594,137	\$ 6,250,397

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate – The following presents the proportionate share of the collective total OPEB liability related to the TNP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate.

	1% Decrease (6.2% decreasing to 3.5%)	Healthcare Cost Trend Rates (7.2% decreasing to 4.5%)	1% Increase (8.2% decreasing to 5.5%)
Total OPEB liability	\$ -	\$ -	\$ -

OPEB Expense – For the fiscal year ended June 30, 2024, Tullahoma City Schools recognized OPEB expense of \$18,504.

Deferred outflows of resources and deferred inflows of resources – For the fiscal year ended June 30, 2024, Tullahoma City Schools reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TNP from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Changes in proportion and differences between amounts paid as benefits came due and the proportionate share certain amounts paid by the employer and nonemployer contributors as the benefits came due	-	-
Employer payments subsequent to measurement date	-	n/a
	\$ -	\$ -

NOTE 11 – CONTINGENT LIABILITIES AND COMMITMENTS

A. Federal and State Financial Assistance

The System had received federal and state financial assistance for specific purposes that is subject to review and audit by the grantor agencies. Although such audits could generate expenditures disallowance under terms of the programs, the System believes that any required reimbursement would not be material to the basic financial and individual fund and component unit financial statements. Accordingly, no provision has been made for any potential reimbursement to the grantor agencies.

B. Other Commitments

The System generally follows the practice of recording from claims and legal actions only when it is probable that both (1) an asset has been impaired and a liability has been incurred and (2) the amount of loss can be reasonably estimated. Settlement of all potential claims from various lawsuits in which the System is involved would not, in management’s estimation, materially affect the financial statements of the System.

**TULLAHOMA CITY SCHOOL SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 12 – LEASES

In July 2022, the System entered into a 36 month agreement as the lessee for the use of one vehicle. An initial lease liability was recorded in the amount of \$12,431 during the previous fiscal year. The System is required to make monthly principal and interest payments of \$360. The lease liability was \$4,602. The leased vehicle and accumulated amortization of the right-to-use asset is outlined in note 6.

The annual principal and interest expected to maturity as of June 30, 2024 for governmental activities are as follows:

		Governmental Activities		
		Principal	Interest	Total
June 30,				
	2025	\$ 4,243	\$ 77	\$ 4,320
	2026	359	1	360
		\$ 4,602	\$ 78	\$ 4,680

For a summary of lease activity during the year ended June 30, 2024, see the schedule of changes in lease obligation.

NOTE 13 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

The System implemented GASB No. 96 during the year ended June 30, 2023. Due to this implementation, the System's arrangements for the use of Skyward accounting software and student tracking software entered into in a prior year met the criteria of SBITAs. As a result, intangible right-to-use assets and SBITA liabilities were recorded in the amount of \$80,474 as of July 1, 2022, the date of implementation. The System has used a discount rate of 1.88% to determine the present value of the intangible right-to-use assets and SBITA liabilities. The SBITAs assets were being amortized using the straight-line method for terms ranging 2 years.

This SBITA Liability was paid off as of June 30, 2024.

For a summary of lease activity during the year ended June 30, 2024, see the schedule of changes in lease/SBITA obligation.

TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
Tullahoma City School Defined Benefit Plan (TCSDBP)
JUNE 30

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total pension liability										
Service cost	\$ 282,987	\$ 350,647	\$ 280,858	\$ 290,221	\$ 266,264	\$ 282,487	\$ 346,119	\$ 309,037	\$ 319,801	\$ 281,037
Interest	538,503	620,656	556,830	557,487	549,733	597,748	644,341	589,012	606,374	618,677
Differences between actual and expected experience	130,781	(158,673)	256,050	21,701	498,976	(370,759)	(434,718)	466,197	(496,518)	116,137
Change in assumptions	893,733	(17,880)	65,717	(35,045)	285,144	1,758,158	129,119	97,745	(257,176)	(130,064)
Change in benefit terms	-	(1,049,740)	-	-	-	-	-	-	-	-
Benefit payments, including refunds of employee contributions	(391,229)	(557,590)	(708,979)	(707,210)	(862,254)	(429,318)	(909,258)	(1,038,146)	(1,397,551)	(292,198)
Net change in total pension liability	1,454,775	(812,580)	450,476	127,154	737,863	1,838,316	(224,397)	423,845	(1,225,070)	593,589
Total pension liability, beginning	7,895,424	9,350,199	8,537,619	8,988,095	9,115,249	9,853,112	11,691,428	11,467,031	11,890,876	10,665,806
Total pension liability, ending (a)	\$ 9,350,199	\$ 8,537,619	\$ 8,988,095	\$ 9,115,249	\$ 9,853,112	\$ 11,691,428	\$ 11,467,031	\$ 11,890,876	\$ 10,665,806	\$ 11,259,395
Plan fiduciary net position										
Contributions - employer	\$ 90,214	\$ 81,523	\$ 85,936	\$ 84,209	\$ 78,925	\$ 73,052	\$ 70,229	\$ 70,603	\$ 64,904	\$ 71,940
Contributions - employee	529,211	801,523	765,935	1,109,208	1,028,925	723,294	820,229	570,603	813,333	702,050
Net investment income	228,690	(54,575)	310,101	734,984	(277,220)	1,089,856	927,776	711,711	(1,324,978)	795,609
Benefit payments, including refunds of employee contributions	(391,229)	(557,590)	(708,979)	(707,210)	(862,254)	(429,318)	(909,258)	(1,038,146)	(1,397,551)	(292,198)
Administrative expense	(33,601)	(39,181)	(35,950)	(41,110)	(46,530)	(40,940)	(40,990)	(40,990)	(41,090)	(47,005)
Net change in plan fiduciary net position	423,285	231,700	417,043	1,180,081	(78,154)	1,415,944	867,986	273,781	(1,885,382)	1,230,396
Plan fiduciary net position - beginning	4,132,556	4,555,841	4,787,541	5,204,584	6,384,665	6,306,511	7,722,455	8,590,441	8,864,222	6,978,840
Plan fiduciary net position - ending (b)	\$ 4,555,841	\$ 4,787,541	\$ 5,204,584	\$ 6,384,665	\$ 6,306,511	\$ 7,722,455	\$ 8,590,441	\$ 8,864,222	\$ 6,978,840	\$ 8,209,236
Net pension liability (asset) - ending (a) - (b)	\$ 4,794,358	\$ 3,750,078	\$ 3,783,511	\$ 2,730,584	\$ 3,546,601	\$ 3,968,973	\$ 2,876,590	\$ 3,026,654	\$ 3,686,966	\$ 3,050,159
Plan fiduciary net position as a percentage of total pension liability	48.72%	56.08%	57.91%	70.04%	64.01%	66.05%	74.91%	74.55%	65.43%	72.91%
Covered-employee payroll	\$ 2,738,273	\$ 2,639,666	\$ 2,770,106	\$ 2,668,123	\$ 2,568,586	\$ 2,360,047	\$ 2,182,317	\$ 2,227,084	\$ 1,967,214	\$ 2,062,926
Net pension liability (asset) as a percentage of covered-employee payroll	175.09%	142.07%	136.58%	102.34%	138.08%	168.17%	131.81%	135.90%	187.42%	147.86%

Notes to schedule:

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

Changes in assumptions. In 2023, The following assumptions were changed: increased long-term rate of return from 5.25% to 5.75%. In 2022, the following assumptions were changed: increased salary increase assumption from 4% to 4.5%. In 2021, the following assumptions were changed: decreased the long-term rate of return from 5.5% to 5.25%; and modified mortality assumptions. In 2020, the following assumptions were changed: decreased the long-term rate of return from 6% to 5.5%. In 2019, the following assumptions were changed: decreased the long-term rate of return from 6.25% to 6%; and increased salary increase assumption from 3% to 4%. In 2016, the following assumptions were changed: decreased the long-term rate of return from 6.5% to 6.25%.

TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF CONTRIBUTIONS
Tullahoma City School Defined Benefit Plan (TCSDBP)
FISCAL YEAR ENDING JUNE 30

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Actuarially determined contribution	\$ 603,719	\$ 674,190	\$ 682,760	\$ 606,122	\$ 554,896	\$ 554,027	\$ 670,705	\$ 666,616	\$ 618,828	\$ 667,356	\$ 713,211
Contributions in relation to the actuarially determined contribution	<u>(680,909)</u>	<u>(554,818)</u>	<u>(803,290)</u>	<u>(664,946)</u>	<u>(1,764,296)</u>	<u>(470,479)</u>	<u>(820,697)</u>	<u>(571,779)</u>	<u>(715,831)</u>	<u>(651,255)</u>	<u>(713,211)</u>
Contribution deficiency (excess)	<u>\$ (77,190)</u>	<u>\$ 119,372</u>	<u>\$ (120,530)</u>	<u>\$ (58,824)</u>	<u>\$ (1,209,400)</u>	<u>\$ 83,548</u>	<u>\$ (149,992)</u>	<u>\$ 94,837</u>	<u>\$ (97,003)</u>	<u>\$ 16,101</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,738,273	\$ 2,639,666	\$ 2,770,106	\$ 2,668,123	\$ 2,568,586	\$ 2,360,047	\$ 2,182,317	\$ 2,227,084	\$ 1,967,214	\$ 2,062,926	\$ 2,111,711
Contributions as a percentage to covered-employee payroll	24.87%	21.02%	29.00%	24.92%	68.69%	19.94%	37.61%	25.67%	36.39%	31.57%	33.77%

Notes to schedule:

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

**TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF INVESTMENT RETURNS
Tulahoma City Schools Defined Benefit Plan (TCSDBP)
FISCAL YEAR ENDING JUNE 30**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Annual money-weighted rate of return, net of investment expense	5.30%	-1.13%	6.28%	13.55%	-4.29%	16.65%	11.93%	8.50%	-15.47%	11.30%

Notes to schedule:

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Teacher Legacy Pension Plan of TCRS
FISCAL YEAR ENDING JUNE 30

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Proportion of the net pension liability (asset)	0.354096%	0.353380%	0.364519%	0.384313%	0.387077%	0.401662%	0.379942%	0.398581%	0.4013120%	0.4262090%
Proportionate share of the net pension liability(asset)	\$ (57,539)	\$ 144,756	\$ 2,278,043	\$ (125,740)	\$ (1,362,090)	\$ (4,129,806)	\$ (2,897,337)	\$ (17,191,749)	\$ (4,921,707)	\$ (5,024,896)
Covered Payroll	\$ 13,898,232	\$ 13,228,797	\$ 13,158,438	\$ 13,585,286	\$ 13,554,152	\$ 13,468,277	\$ 12,645,411	\$ 13,073,949	\$ 13,206,926	\$ 13,818,328
Proportionate share to the net pension liability (asset) as a percentage of its covered payroll	-0.41%	1.09%	17.31%	-0.93%	-10.05%	-30.66%	-22.91%	-131.50%	-37.27%	-36.39%
Plan fiduciary net postion as a percentage of the total pension liability	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%	104.42%	104.11%

Notes to schedule:

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

Changes in assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.5% to 2.25%; decreased the investment rate of return from 7.25% to 6.75%; decreased the cost-of-living adjustment from 2.25% to 2.125%; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3% to 2.5%; decreased the investment rate of return from 7.5% to 7.25%; decreased the cost-of-living adjustment from 2.5% to 2.25%; decreased salary growth graded ranges from an average of 4.25% to an average of 4%; and modified mortality assumptions.

**TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF CONTRIBUTIONS
Teacher Legacy Pension Plan of TCRS
FISCAL YEAR ENDING JUNE 30**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Actuarially determined contribution	\$ 1,234,163	\$ 1,195,881	\$ 1,189,250	\$ 1,228,108	\$ 1,230,718	\$ 1,408,784	\$ 1,344,211	\$ 1,342,695	\$ 1,360,312	\$ 1,200,811	\$ 998,189
Contributions in relation to the actuarially determined contribution	<u>(1,234,163)</u>	<u>(1,195,881)</u>	<u>(1,189,250)</u>	<u>(1,228,108)</u>	<u>(1,230,718)</u>	<u>(1,408,784)</u>	<u>(1,344,211)</u>	<u>(1,342,695)</u>	<u>(1,360,312)</u>	<u>(1,200,811)</u>	<u>(998,189)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>									
Covered-employee payroll	\$ 13,898,232	\$ 13,228,797	\$ 13,158,438	\$ 13,585,286	\$ 13,554,152	\$ 13,468,277	\$ 12,645,441	\$ 13,073,949	\$ 13,206,926	\$ 13,818,328	\$ 14,767,858
Contributions as a percentage to covered-employee payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.30%	8.69%	6.76%

Notes to schedule:

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Teacher Retirement
Plan of TCRS
FISCAL YEAR ENDING JUNE 30

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Proportion of the net pension liability (asset)	0.425648%	0.302149%	0.279194%	0.273215%	0.276019%	0.307679%	0.321698%	0.2988690%	0.288408%
Proportionate share of the net pension liability(asset)	\$ (17,124)	\$ (31,455)	\$ (73,659)	\$ (123,911)	\$ (155,809)	\$ (174,959)	\$ (348,467)	\$ (90,535)	\$ (122,295)
Covered Payroll	\$ 884,387	\$ 1,329,474	\$ 1,832,449	\$ 2,837,572	\$ 2,920,839	\$ 3,882,669	\$ 4,642,822	\$ 5,103,809	\$ 5,736,561
Proportionate share fo the net pension liability (asset) as a percentage of its covered payroll	-1.94%	-2.37%	-4.02%	-4.37%	-5.33%	-4.51%	-7.51%	-1.77%	-2.13%
Plan fiduciary net postion as a percentage of the total pension liability	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%	104.55%	104.97%

Notes to schedule:

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

**TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF CONTRIBUTIONS
Teacher Retirement Plan of TCRS
FISCAL YEAR ENDING JUNE 30**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Actuarially determined contribution	\$ 22,110	\$ 33,279	\$ 67,655	\$ 38,935	\$ 56,664	\$ 78,818	\$ 93,936	\$ 102,586	\$ 164,640	\$ 205,351
Contributions in relation to the actuarially determined contribution	<u>(35,375)</u>	<u>(53,179)</u>	<u>(67,655)</u>	<u>(95,503)</u>	<u>(56,664)</u>	<u>(78,818)</u>	<u>(93,936)</u>	<u>(102,586)</u>	<u>(164,460)</u>	<u>(205,351)</u>
Contribution deficiency (excess)	<u>\$ (13,265)</u>	<u>\$ (19,900)</u>	<u>\$ -</u>	<u>\$ (56,568)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180</u>	<u>\$ -</u>
Covered-employee payroll	\$ 884,387	\$ 1,329,474	\$ 1,691,378	\$ 2,387,572	\$ 2,920,839	\$ 3,882,669	\$ 4,650,331	\$ 5,103,809	\$ 5,736,561	\$ 6,960,510
Contributions as a percentage to covered-employee payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	2.01%	2.87%	2.95%

Notes to schedule:

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

Changes in assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.5% to 2.25%; decreased the investment rate of return from 7.25% to 6.75%; decreased the cost-of-living adjustment from 2.25% to 2.125%; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3% to 2.5%; decreased the investment rate of return from 7.5% to 7.25%; decreased the cost-of-living adjustment from 2.5% to 2.25%; decreased salary growth graded ranges from an average of 4.25% to an average of 4%; and modified mortality assumptions.

*Beginning in FY 2019, the school department placed an actuarially determined contribution rate of covered payroll into the pension plan and placed the remainder of the 4% contractually required contribution into the Pension Stabilization Reserve Trust (SRT)

2019: Pension - 1.94%, SRT - 2.06%

2020: Pension - 2.03%, SRT - 1.97%

2021: Pension - 2.02%, SRT - 1.98%

2022: Pension - 2.01%, SRT - 1.99%

2023: Pension - 2.87%, SRT - 1.13%

2024: Pension - 2.01%, SRT - 1.99%

TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
BASED ON PARTICIPATION IN THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS
Tulahoma City Schools Retirement Plan with Cost Controls
JUNE 30

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total pension liability						
Service cost	\$ -	\$ 61,102	\$ 100,372	\$ 141,527	\$ 204,546	\$ 254,638
Interest	19,794	5,864	15,774	29,455	48,546	67,184
Differences between actual and expected experience	-	-	-	-	-	18,276
Change in assumptions	-	31,673	36,855	49,059	9,132	-
Change in benefit terms	-	-	-	45,361	-	-
Benefit payments, including refunds of employee contributions	-	(33)	(2,393)	(8,517)	(22,468)	(49,927)
Net change in total pension liability	<u>19,794</u>	<u>98,606</u>	<u>150,608</u>	<u>256,885</u>	<u>239,756</u>	<u>290,171</u>
Total pension liability, beginning	-	19,794	118,400	269,008	525,893	765,649
Total pension liability, ending (a)	<u>\$ 19,794</u>	<u>\$ 118,400</u>	<u>\$ 269,008</u>	<u>\$ 525,893</u>	<u>\$ 765,649</u>	<u>\$ 1,055,820</u>
Plan fiduciary net position						
Contributions - employer	\$ 16,178	\$ 23,321	\$ 39,521	\$ 59,631	\$ 73,447	\$ 108,808
Contributions - employee	20,222	70,243	101,858	136,768	163,945	197,116
Net investment income	1,442	5,993	9,774	93,645	(24,817)	57,153
Benefit payments, including refunds of employee contributions	-	(33)	(2,393)	(8,517)	(22,468)	(49,927)
Administrative expense	(1,654)	(4,936)	(6,452)	(8,030)	(10,672)	(7,513)
Net change in plan fiduciary net position	<u>36,188</u>	<u>94,588</u>	<u>142,308</u>	<u>273,497</u>	<u>179,435</u>	<u>305,637</u>
Plan fiduciary net position - beginning	-	36,188	130,776	273,084	546,581	726,016
Plan fiduciary net position - ending (b)	<u>\$ 36,188</u>	<u>\$ 130,776</u>	<u>\$ 273,084</u>	<u>\$ 546,581</u>	<u>\$ 726,016</u>	<u>\$ 1,031,653</u>
Net pension liability (asset) - ending (a) - (b)	<u>\$ (16,394)</u>	<u>\$ (12,376)</u>	<u>\$ (4,076)</u>	<u>\$ (20,688)</u>	<u>\$ 39,633</u>	<u>\$ 24,167</u>
Plan fiduciary net position as a percentage of total pension liability	182.82%	110.45%	101.52%	103.93%	94.82%	97.71%
Covered-employee payroll	\$ 404,437	\$ 1,404,862	\$ 2,037,174	\$ 2,735,346	\$ 3,278,893	\$ 3,942,305
Net pension liability (asset) as a percentage of covered-employee payroll	-4.05%	-0.88%	-0.20%	-0.76%	1.21%	0.61%

Notes to schedule:

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

Changes in assumptions. In 2021, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, and mortality improvements. In 2017, amounts reported as changes in assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth, and mortality improvements.

**TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF CONTRIBUTIONS
BASED ON PARTICIPATION IN THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS
Tullahoma City Schools Retirement Plan with Cost Controls
FISCAL YEAR ENDING JUNE 30**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Actuarially determined contribution	\$ 5,217	\$ 23,321	\$ 39,521	\$ 59,631	\$ 73,447	\$ 108,808	\$ 127,420
Contributions in relation to the actuarially determined contribution	<u>(16,178)</u>	<u>(23,321)</u>	<u>(39,521)</u>	<u>(59,631)</u>	<u>(73,447)</u>	<u>(108,808)</u>	<u>(127,420)</u>
Contribution deficiency (excess)	<u>\$ (10,961)</u>	<u>\$ -</u>	<u>\$ -</u>				
Covered-employee payroll	\$ 404,437	\$ 1,404,862	\$ 2,037,174	\$ 2,735,346	\$ 3,278,893	\$ 3,942,305	\$ 4,517,322
Contributions as a percentage to covered-employee payroll	4.00%	1.66%	1.94%	2.18%	2.24%	2.76%	2.82%

Notes to schedule:

GASB 68 requires a 10 year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

Changes in assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.5% to 2.25%; decreased the investment rate of return from 7.25% to 6.75%; decreased the cost-of-living adjustment from 2.25% to 2.125%; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3% to 2.5%; decreased the investment rate of return from 7.5% to 7.25%; decreased the cost-of-living adjustment from 2.5% to 2.25%; decreased salary growth graded ranges from an average of 4.25% to an average of 4%; and modified mortality assumptions.

*Beginning in FY 2019, the school department placed an actuarially determined contribution rate of covered payroll into the pension plan and placed the remainder of the 4% contractually required contribution into the Pension Stabilization Reserve Trust (SRT)

2019: Pension - 1.66%, SRT - 2.34%

2020: Pension - 1.94%, SRT - 2.06%

2021: Pension - 2.18%, SRT - 1.82%

2022: Pension - 2.24%, SRT - 1.76%

2023: Pension - 2.76%, SRT - 1.24%

2024: Pension - 2.01%, SRT - 1.99%

TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF CHANGES IN PROPORTIONATE SHARE OF COLLECTIVE OPEB LIABILITY AND RELATED RATIOS
Closed Teacher Group OPEB Plan - TGOP
JUNE 30, 2024

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total OPEB liability							
Service cost	\$ 435,113	\$ 405,490	\$ 399,501	\$ 327,814	\$ 419,841	425,296	377,414
Interest	205,084	248,059	233,139	206,813	157,251	150,455	279,128
Change in benefit terms	-	(1,297,870)	(812,720)	-	-	1,222,201	-
Differences between actual and expected experience	-	350,776	466,009	286,501	(70,083)	273,716	50,500
Change in assumptions	(288,506)	148,524	(430,400)	646,006	(286,526)	(693,024)	687,823
Benefit payments, including refunds of employee contributions	(357,291)	(397,801)	(358,621)	(304,909)	(366,148)	(385,580)	(438,828)
Net change in total OPEB liability	<u>(5,600)</u>	<u>(542,822)</u>	<u>(503,092)</u>	<u>1,162,225</u>	<u>(145,665)</u>	<u>993,064</u>	<u>956,037</u>
Total OPEB liability, beginning	<u>6,766,947</u>	<u>6,761,347</u>	<u>6,218,525</u>	<u>5,715,433</u>	<u>6,877,658</u>	<u>6,731,993</u>	<u>7,725,057</u>
Total OPEB liability, ending	<u>\$ 6,761,347</u>	<u>\$ 6,218,525</u>	<u>\$ 5,715,433</u>	<u>\$ 6,877,658</u>	<u>\$ 6,731,993</u>	<u>\$ 7,725,057</u>	<u>\$ 8,681,094</u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 2,088,370	\$ 1,303,931	\$ 1,537,366	\$ 1,804,527	\$ 1,977,026	\$ 2,130,920	\$ 2,526,139
Employer's proportionate share of the collective total OPEB liability	\$ 4,672,977	\$ 4,914,954	\$ 4,178,067	\$ 5,073,131	\$ 4,754,967	\$ 5,594,137	\$ 6,154,955
Covered payroll	\$ 18,631,009	\$ 14,667,839	\$ 21,958,818	\$ 12,549,264	\$ 14,132,205	\$ 12,164,071	\$ 11,789,361
Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll	25.08%	33.51%	19.03%	40.43%	33.65%	45.99%	52.21%

There are no assets accumulating in trust that meets the criteria in paragraph 4 of GASB Statement No. 75, related to this OPEB plan.

Changes in assumptions. In 2021, the following assumptions were changed: decreased discount rate from 2.79% to 2.18%; and modified mortality assumptions.

This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future years until 10 years of information is available.

TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF CHANGES IN PROPORTIONATE SHARE OF COLLECTIVE OPEB LIABILITY AND RELATED RATIOS
Closed Teacher Group OPEB Plan - TNP
JUNE 30, 2024

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total OPEB liability							
Service cost	\$ 21,001	\$ 17,151	\$ 14,755	\$ 16,799	\$ 24,833	19,435	12,425
Interest	38,375	42,993	39,192	41,619	32,981	27,548	36,257
Change in benefit terms	-	-	-	-	-	-	-
Differences between actual and expected experience	-	(112,716)	91,182	73,413	988	(41,479)	71,382
Change in assumptions	(99,374)	(7,503)	18,913	231,738	(203,165)	(183,816)	(10,068)
Benefit payments, including refunds of employee contributions	(62,550)	(62,855)	(62,796)	(63,175)	(66,648)	(67,787)	(64,087)
Net change in total OPEB liability	<u>(102,548)</u>	<u>(122,930)</u>	<u>101,246</u>	<u>300,394</u>	<u>(211,011)</u>	<u>(246,099)</u>	<u>45,909</u>
Total OPEB liability, beginning	<u>1,324,488</u>	<u>1,221,940</u>	<u>1,099,010</u>	<u>1,200,256</u>	<u>1,500,650</u>	<u>1,289,639</u>	<u>1,043,540</u>
Total OPEB liability, ending	<u>\$ 1,221,940</u>	<u>\$ 1,099,010</u>	<u>\$ 1,200,256</u>	<u>\$ 1,500,650</u>	<u>\$ 1,289,639</u>	<u>\$ 1,043,540</u>	<u>\$ 1,089,449</u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 1,221,940	\$ 1,099,010	\$ 1,200,256	\$ 1,500,650	\$ 1,289,639	\$ 1,043,590	\$ 2,526,139
Employer's proportionate share of the collective total OPEB liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 18,631,009	\$ 14,667,839	\$ 21,958,818	\$ 12,549,264	\$ 14,132,205	\$ 12,164,071	\$ 11,789,361
Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

There are no assets accumulating in trust that meets the criteria in paragraph 4 of GASB Statement No. 75, related to this OPEB plan.

Changes in assumptions. In 2021, the following assumptions were changed: decreased discount rate from 2.79% to 2.18%; and modified mortality assumptions.

This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future years until 10 years of information is available.

TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF CHANGES IN LEASES/SBITA OBLIGATIONS
JUNE 30, 2024

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7/1/2023	Issued During Period	Paid and/or Matured During Period	Refunding During Period	Outstanding 6/30/2024
Governmental Activities									
Leases/SBITA payable									
Payable through General Purpose School Fund									
Leased Vehicle	\$ 12,431	1.88%	July 27, 2022	July 27, 2026	\$ 8,725	\$ -	\$ 4,123	\$ -	\$ 4,602
SBITA - Skyward software license subscription	<u>80,474</u>	1.88%	July 1, 2022	June 30, 2024	<u>39,000</u>	<u>-</u>	<u>39,000</u>	<u>-</u>	<u>-</u>
Total leases/SBITA payable through General Purpose School Fund	<u>\$ 92,905</u>				<u>\$ 47,725</u>	<u>\$ -</u>	<u>\$ 43,123</u>	<u>\$ -</u>	<u>\$ 4,602</u>

See Independent Auditor's Report.

**TULLAHOMA CITY SCHOOL SYSTEM
 SCHEDULE OF LEASE OBLIGATIONS, PRINCIPAL AND INTEREST REQUIREMENTS
 JUNE 30, 2024**

Fiscal Year	Lease Vehicle (7/27/22)	
	Principal	Interest
2025	\$ 4,243	\$ 1,243
2026	359	1
	\$ 4,602	\$ 1,244

See Independent Auditor's Report.

**TULLAHOMA CITY SCHOOL SYSTEM
SCHEDULE OF PUBLIC OFFICIALS AND BONDS
JUNE 30, 2024**

<u>Official</u>	<u>Name</u>	<u>Bond Amount</u>
All Board Members	Each Occurrence with \$2,500 retention	\$ 100,000
Director of Schools	Dr. Catherine Stephens	\$ 844,541
All employees - Employee Wright Specialty	Each and every loss with \$500 deductible	\$ 150,000

See Independent Auditor's Report.



**INDEPENDENT AUDITOR'S 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**

Board of Education
Tullahoma City School System
Tullahoma, 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 governmental activities and each major fund of Tullahoma City School System as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Tullahoma City School System's basic financial statements and have issued our report thereon dated May 19, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tullahoma City School System's internal control over financial reporting (internal control) as a basis for designing 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 Tullahoma City School System's internal control. Accordingly, we do not express an opinion on the effectiveness of Tullahoma City School System's internal control.

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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tullahoma City School System's 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 or other matters that are required to be reported under *Government Auditing Standards* and which is described below as item 2024 – 001.

2024 – 001 Expenditures Exceed Budgeted Appropriations

Condition: The expenditures exceeded budget appropriations in the School Food Service Fund.

Criteria: Tennessee Code Annotated (TCA) 6-56-203 states “no municipality may expend any monies regardless of their source (including moneys derived from bond and long-term note proceeds, federal, state or private grants or loans or special assessments), except in accordance with a budget ordinance adopted under this section”. State law requires that municipalities maintain self-supporting funds.

Cause: Lack of monitoring spending and amending the budget for overruns.

Effect: The School System violated TCA 6-56-203.

Recommendation: We recommend the School System monitor spending and amend budget when needed.

Management’s Response: The budget will be amended as needed.

Tullahoma City School System’s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Tullahoma City School System’s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Tullahoma City School System’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Lewisburg, Tennessee
May 19, 2025

**TULLAHOMA CITY SCHOOL SYSTEM
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Financial Statement Findings

Prior Year Finding Number	Finding Title	Status/Current Year Finding Number
2023-001	Excess Expenditures	Repeated/2024-001

Federal Award Findings and Questioned Costs

There were no prior findings reported.



**MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2024**

Dr. Catherine Stephens
Director of Schools

Board of Education

Kim Uselton
Chairman

Teresa Lawson
Vice-Chairman

Broc Compton

Rosie Graham

Gigi Robison

J. Patrick Welsh

Andy Whitt

Tullahoma City Schools respectfully submits the following corrective action plan for the year ended June 30, 2024.

Name and address of independent public account firm:

Wickberg Accounting, PLLC
111 E. Commerce Street
Lewisburg, Tennessee 37091

Audit Period
June 30, 2024

**FINDING - FINANCIAL STATEMENT AUDIT
2024-001 Expenditures Exceed Budgeted Appropriations**

Corrective action planned

The budget will be amended as needed.

Anticipated completion date

We anticipate having this finding corrected by June 30, 2025.

Signed: _____

Hank Jordan

Director of Business

To: Board Members

From: Hank Jordan

Date: 5/16/25

Subject: West Middle School walking track

In approximately 2019, West Middle School installed a walking track behind the school. Due to a lack of funding, the track was only 50% completed. Completion of the track has been a priority of the school's administration since that time, and the administration sought bids to complete this project earlier this year. The lowest bidder, Rogers Group, bid \$35,325 to finish the track.

School administration requested TCS's help with funding, and after discussion, our Finance Committee recommended funding 50% of the project. Over the last semester, WMS has completed two fundraisers to raise funds for its portion of the project.

Staff recommends the approval of an agreement with Rogers Group to complete the WMS walking track in the amount of \$35,325, with 50% of the funding being provided by Tullahoma City Schools.

Tullahoma City Schools



To: Board Members

From: Hank Jordan

Date: 5/12/2025

Subject: FY25 Independent Audit Contract

In 2024, the City of Tullahoma solicited requests for proposals to obtain audit services for itself and its related units, including Tullahoma City Schools, for the FY2024 audit. Wickberg Accounting, PLLC, of Lewisburg, was awarded the contract with a proposal of \$76,000, of which \$30,000 is the portion of the fee for Tullahoma City School. Wickberg has agreed to also maintain the same fee schedule for the FY25 audit. Although the FY24 audit was submitted past the deadline, this was Wickberg's first year working with all City entities. Following discussions between City and TCS staff and the audit team, there is confidence that the FY25 audit will be completed in a more timely manner.

Staff recommends approval of the FY25 audit contract with Wickberg Accounting, PLLC.

Tullahoma City Schools



To: Board Members

From: Hank Jordan

Date: 5/15/2025

Subject: Amended Max Price Budget - Farrar Elementary School

In June 2024, our Board approved an amended Guaranteed Maximum Price (GMP) budget of \$19,040,155.46 for the Farrar project. At that time, TCS declined two additional add-ons: (1) installing a sprinkler system in the existing art, music, and gym areas of the old building, and (2) adding a fire alarm system to the old building. As discussions and planning progressed to remodel the old building into the Early Childhood Education Center, it became clear this additional work would be necessary to meet code requirements. The installation of the sprinkler system also necessitated the replacement of ceiling tiles. Furthermore, the lighting system in the large pod area will need to be replaced for zone control and improved functionality.

To complete this work, American Constructors has presented a change order in the amount of \$2,894,877.22. This includes a 10% contingency. If approved, this would amend the GMP to \$21,935,033. The work would begin immediately, with the focus being to complete the area that will house K-5th students before the beginning of the next school year. The work on the portion of the building that will become the Early Childhood Center will begin soon after and is expected to be completed by December 2025.

Staff requests approval to amend the GMP to \$21,935,033 for the JT Farrar Elementary School project.

Original GMP Budget (Approved 1/2/24)	\$18,097,370
<u>Change Orders #1</u>	<u>\$942,785.46</u>
Amended GMP Budget (approved 6/2024)	\$19,040,155.46
Change Order #2	\$2,894,877.22
Requested GMP Budget	\$21,935,033

May 16, 2025

Dr. Catherine Stephens
Director of Schools
Tullahoma City Schools
510 S. Jackson Street
Tullahoma, TN 37388

RE: Farrar Elementary School – Add Alternates and Early Learning Center (ELC) Addition –
Guaranteed Maximum Price

Dr. Stephens:

American Constructors, Inc. is pleased to provide you with Guaranteed Maximum Price for the Farrar Elementary School – Add Alternates and Early Learning Center (ELC) Addition based on the Revision 23, Revision 24, and Revision 25 Construction Documents provided by OLG Engineering. Please see below for an update of associated construction costs:

Guaranteed Maximum Price: \$21,935,033

Please see attached breakdown and qualifications.

Thank you for the opportunity to contribute to the success of this project. We look forward to continuing our collaborative efforts with Tullahoma City Schools and OLG Engineering. If you have any questions or require further clarification, please do not hesitate to reach out.

Respectfully,

American Constructors, Inc.

Zach Baldwin, Senior Project Manager
Jennifer Foster, Project Engineer

Enclosures: CR40R1

CC: Hank Jordan, Tullahoma City Schools
Tim Little, OLG Engineering, Inc.
Derek Martin, American Constructors, Inc.



PROJECT OVERVIEW

The Add Alternates and Early Learning Center (ELC) Addition scope of work expands the current Farrar Elementary School project to include increased sprinkler and fire alarm system integration, updated ceiling and electrical fixtures, and incorporates a new space tailored for early childhood education to ensure compliance with Life Safety requirements and improve long-term functionality and accessibility.

Revision 23 includes the addition of an ADA accessible ramp for the ELC, associated site/utility work, and the installation of sprinkler and fire alarm systems in the following areas:

- 38,530 SF of new ELC classrooms and support spaces
- 11,000 SF of the Existing Building including related arts classrooms and the gymnasium
- 10,000 SF of the New Dining and Kitchen areas of the Farrar Elementary School project

Revision 24 updates structural foundation details for the new Walk-In Freezer/Cooler that will support the expanded kitchen and dining operations.

Revision 25 updates the Sprinkler and Fire Alarm systems across the facility, includes the removal of existing ceilings and electrical fixtures, and incorporates new finishes and fixtures consistent with the Farrar Elementary School project.

CONSTRUCTION COST SUMMARY

Division 01

1. Cost Proposal reflects Revision 23, Revision 24, and Revision 25 Construction Documents prepared by OLG Engineering.
2. Work is based on an 8-month construction schedule to coincide with the ongoing work on the Farrar Elementary School project – Anticipated start is May 2025 with target completion of December 2025 and 1-month for project closeout.
3. Costs are included for 8 months of additional General Conditions based on A201-2017.
4. Costs are included for Builder's Risk and General Liability Insurance.
5. Costs are included for a Construction Contingency allowance of 10%.
6. Costs are included for Payment and Performance Bond.
7. No costs are included for construction materials testing, special inspections, or commissioning.
8. Permit costs are included.
9. Escalation is excluded.
10. Utility usage charges are excluded.

Division 02

1. Demolition costs include removal of existing ceiling, light fixtures, and HVAC fixtures per construction documents.
2. No costs are included for testing or abatement of any hazardous materials.

Division 03

1. Concrete costs are included for ADA accessible ramp and stairs at the ELC and walk-in cooler/freezer foundation.
2. No costs are included for hollow-core concrete planks as no impact to scope is included.

Division 04

1. Costs are included for CMU, brick, and associated masonry work per construction documents.

Division 05

1. Costs include metal handrails and miscellaneous steel per construction documents.
2. Costs included for additional reinforcing steel per details shown on drawing S1.2C.

Division 06

1. Costs are included for general trades material, installation, and equipment.
2. Costs are included for the material and installation of temporary access, barricades, and miscellaneous blocking.

Division 07

1. Costs include caulking and waterproofing.
2. No costs are included for foam-in-place insulation, metal wall panels or column covers, roofing, overhead doors, or glass and glazing as no impact to these scopes are included.

Division 08

1. Costs are included for modification of new doors, frames, and hardware to be installed between the ELC and FES.
2. An allowance is included for the repair of existing Doors, Frames, and Hardware, if required.

Division 09

1. Costs are included for metal framing and drywall per construction documents.
2. Costs are included for the addition of ACT-1.
3. No costs are included for insulation.
4. No costs are included for demolition of existing ceiling, which is to be provided by others.
5. Costs are included for painting of new construction only. No costs are included for touch-up painting of existing building.
6. No costs are included for hard tile as no impact to scope is included.
7. Carpet and resilient flooring to be added to current mobilization at no additional cost.

Division 10

1. An allowance is included for the material and installation of interior and exterior signage.
2. An allowance is included for material and installation of fire protection specialties.
3. No costs are included for canopies.

Division 11

1. No costs are included for food service equipment as no impact to scope is included.

Division 12

1. No costs are included for casework as no impact to scope is included.
2. No costs are included for window treatments as no impact to scope is included.

Division 21

1. Fire Protection costs include add alternate to install a fire sprinkler system per construction documents.
2. Costs are included for shop drawings to be submitted to the local Authority Having Jurisdiction for their review.

3. Pricing is based on necessary ceiling tiles/grid/gyp ceiling throughout the existing building to be removed by Others.
4. An allowance of \$6,000.00 is included to provide (2) wall mounted Post Indicator Valves, typically required with no exterior entry to the fire riser room.
5. An allowance of \$6,500.00 is included to provide (2) valve stations at the Platform, if required.
6. An allowance of \$10,000 is included for site fire line piping to within 5 feet of the building and riser tie-in to be installed by a licensed fire sprinkler contractor.
7. No costs are included for hydrants, water meter, or City Tap/Flush Connection Valve/Tap Fees.

Division 22

1. No costs are included for plumbing.

Division 23

1. An allowance of \$5,000 is included for HVAC Test and Balance.

Division 26

1. Costs are included for electrical as shown on construction documents.
2. Costs are included to "make-safe" existing electrical and lighting fixtures.
3. No costs are included for removal of existing electrical fixtures.

Division 27

1. No costs are included for telecommunications or security systems as it is assumed this work is by the owner outside of the construction budget.

Division 28

1. Costs for fire alarm systems have been included in Division 26 – Electrical scope.

Division 31

1. Sitework cost includes associated grading for the ADA accessible ramp and stairs.
2. An allowance of \$10,000 is included for site fire lines from 5 feet of building and connection.
3. No costs are included for hydrants, water meter, or City Tap/Flush Connection Valve/Tap Fees.

Division 32

1. No costs are included for permanent fencing as no impact to scope is included.
2. No costs are included for landscaping or irrigation as no impact to scope is included.

AMERICAN CONSTRUCTORS, INC.

5203 Maryland Way
Brentwood, TN 37027
Phone: 615-329-0123



Change Request Number: CR-40R1

Date: May 17, 2025
Project Name: Farrar Elementary School
Project Location: Tullahoma, TN
Project Number: A-759

COST BREAKDOWN

Description	Quantity	Labor	Mat/Equip	Sub	Total
Demolition					
Tiny's Construction	1.00	LS		39,360.00	\$ 39,360.00
Concrete					
J Ramos Concrete	1.00	LS		28,110.00	\$ 28,110.00
Masonry					
A&R Masonry	1.00	LS		1,533.76	\$ 1,533.76
Metals					
Steel Fab	1.00	LS		66,532.00	\$ 66,532.00
Carpentry					
General Trades	1.00	LS		20,639.10	\$ 20,639.10
Caulk & Waterproofing					
N&S Waterproofing	1.00	LS		8,300.00	\$ 8,300.00
Doors/Frames/Hardware Material					
Schiller	1.00	LS		2,878.57	\$ 2,878.57
Doors/Frames/Hardware Installation					
General Trades	1.00	LS		13,310.00	\$ 13,310.00
Drywall & Metal Framing					
Acousti Engineering	1.00	LS		42,786.00	\$ 42,786.00
Acoustical Ceiling					
Acousti Engineering	1.00	LS		158,617.98	\$ 158,617.98
Painting					
Volunteer Paint	1.00	LS		4,276.00	\$ 4,276.00
Specialties Material					
Division X	1.00	LS		1,725.00	\$ 1,725.00
Signage					
Big Visual Group	1.00	LS		20,000.00	\$ 20,000.00
Specialties Installation					
General Trades	1.00	LS		10,555.00	\$ 10,555.00
Fire Protection					
Allstar Fire Protection	1.00	LS		379,900.00	\$ 379,900.00
Mechanical and HVAC					
CHC Mechanical	1.00	LS		50,605.00	\$ 50,605.00
Test and Balance					
AirEconomics	1.00	LS		5,000.00	\$ 5,000.00
Electrical					
Southern States Electrical	1.00	LS		466,042.15	\$ 466,042.15
Fire Alarm					
Southern States Electrical	1.00	LS		330,189.01	\$ 330,189.01
Sitework and Utilities					
Curl Construction	1.00	LS		15,000.00	\$ 15,000.00
Site Concrete					
Curl Construction	1.00	LS		8,998.00	\$ 8,998.00
Subtotal of items					\$ 1,674,357.57
General Conditions	8.00	MO		96,378.48	\$ 771,027.84
Insurance on Labor				4,239.72	\$ 4,239.72
Sales Tax	9.75	%		1,260.14	\$ 1,260.14
Builders Risk Insurance				12,300.00	\$ 12,300.00
Business Tax				1,110.35	\$ 1,110.35
Contingency	10.00	%		288,695.30	\$ 288,695.30
General Liability Insurance				12,991.29	\$ 12,991.29
IT Recovery				4,330.43	\$ 4,330.43
Performance Bond				24,385.62	\$ 24,385.62
Plans Examination & Permits				2,500.00	\$ 2,500.00
Contractors Fee	3.50	%		97,678.96	\$ 97,678.96
				Total	\$ 2,894,877.22

File: CR-40R1

Approved by: _____ Date: _____
Tim Little, OLG

Approved by: _____ Date: _____
Hank Jordan, TCS



Change Order: 7506 - 1 / Date: 4/10/2025
Project Number: 23520

Customer

Tinys Construction LLC
1262 Lewis St
Nashville, TN
37210, US
+16153339155

Prepared By:
Josh Todd
(615) 485-9110
josh@tinysconstructionllc.com

American Constructors

United States

Jennifer Foster
16154871445

jenniferf@americanconstructors.us

Project: **Farrar Elementary (Tullahoma)**

Scope of Work

Revision 25 Add.

- Demo all ceiling tile and grid.
- Demo hard ceilings per plans.
- Demo all HVAC (Made safe by others).

Included (+)

1. Disposal cost
2. Equipment, labor, and materials to complete the above work scope

Excluded (-)

1. ALL MP&E/ utility make-safes, disconnects, cuts, caps, drops or evacuations
2. Structural elements or the temporary support thereof (including but not limited to: Shoring, scaffolding, lintels, etc.)
3. Abatement or handling hazmat of any kind (ACM, LBP, etc.)
4. Temporary protection or containment of any kind
5. Any scope not indicated above
6. Any prep/ finish work or reinstallation

Notes



Change Order: 7506 - 1 / Date: 4/10/2025
Project Number: 23520

Summary

Subtotal \$39,360.00

\$39,360

Accepted By

Date

.....

.....

Michael Bentley
 J Ramos Concrete
 4721 Trousdale Dr.
 Suite 127
 Nashville TN 37220
 615-753-4423
 Michael@ramosconcretecompany.com



American Constructors Jennifer
 Farrar Elementary
 Change order #1

C/O

Bid # 0001250

Bid Date 04/02/2025

Item	Description	Unit Price	Quantity	Amount
	Demo and remove 4 concrete steps and sidewalk 83 sq ft	4830.00	1.00	4,830.00
	Form and pour 4 new steps and sidewalk 83 sq ft	5950.00	1.00	5,950.00
	Form and pour ADA ramp 175 sq ft	10815.00	1.00	10,815.00
	Additional changes to freezer pad 352 sq ft	3960.00	1.00	3,960.00
	10% Overhead and Profit	2555.00	1.00	2,555.00
NOTES: "SCOPES"				
#1 Demo steps and sidewalk and remove				
#2 Demo tools				
#3 Skid steer				
#4 Forming Accessories				
#5 Gravel base under new steps and sidewalk				
#6 Gravel base under new ADA ramp				
#7 Purchase of concrete				
#8 Purchase of prep materials				
#9 Line pump				
Subtotal				28,110.00
Total				28,110.00
Amount Paid				0.00
Bid				\$28,110.00



959 McCurdy Road White House, TN. 37188

(615) 397-8327 | aurelioreyes.armasonry@gmail.com | (615) 334-1945

Change Order

Job	FARRAR ELEMENTARY SCHOOL			
Description	REVISION 23 INFII=LL DOOR E 144			
Date				

	Manpower		Hourly pay	Work Hours		
1	Foreman	@	\$67.00	2.00	Sub	\$ 134.00
1	Masons	@	\$56.00	8.00	Sub	\$ 448.00
1	Labors	@	\$46.00	8.00	Sub	\$ 368.00
1	Operator	@	\$51.00	1.96	Sub	\$ 99.73
				Grand Total		\$ 1,049.73

Amount	Materials	Cost per			
66	8" BLOCK	\$2.75			\$ 181.50
0	12" BLOCK	\$3.75			\$ -
0	BRICK MODULAR F	\$0.85			\$ -
0	BRICK MODULAR S	\$0.85			\$ -
0	BRICK UTILITY F	\$1.80			\$ -
0	BRICK UTILITY S	\$1.80			\$ -
0	STONE VENNER	\$14.00			\$ -
0	STONE HEADERS	\$28.00			\$ -
0	STONE SILLS	\$20.00			\$ -
2.2176	BLOCK MORTAR	\$12.50			\$ 27.72
0.0	BRICK MORTAR	\$18.50			\$ -
0	STONE MORTAR	\$18.50			\$ -
0.28	SAND	\$40.00			\$ 11.09
0.37	8" GROUT	\$200.00			\$ 73.33
0.00	12" GROUT	\$200.00			\$ -
39.60	8" WIRE	\$0.55			\$ 21.78
0.00	12"WIRE	\$0.65			\$ -
0.00	BRICK TIES MODULAR	\$1.30			\$ -
0.00	BRICK TIES UTILITY	\$1.30			\$ -
	WEEPS	\$0.25			\$ -
	FLASHING	\$2.25			\$ -
	BRICK LEDGE	\$1.95			\$ -
0.00	RIGID INSOLATION	\$1.95			\$ -
				Subtotal	\$ 315.42
				Tax 9.25%	\$ 29.18
				Grand Total	\$ 344.60
				Labor and material	\$ 1,394.33
				Overhead and Profit 10%	\$ 139.43
				Total Price	\$ 1,533.76

STEEL FAB INC.

336 N. Royal Street, Jackson Tn.

PHONE (731) 424-2600

PROPOSED CHANGE ORDER # 3

Steel Fab Inc. Job No: 17826

Project: Jack T Farrar Elementary School

DATE: 3/28/25

TO: American Constructors

ATTN: Jennifer Foster

DESCRIPTION OR WORK: Added Ramp Railing per Revision 23

COST BREAKDOWN:

Field Measuring & Detailing	\$1,200.00
Materials	\$1,300.00
Labor to Fabricate	\$10,400.00
Powder Coat Cost	\$2,500.00
Erection Labor	\$12,632.00
Deliver to Site	\$1,200.00
Total cost	\$29,232.00

ADD \$37,300 to add additional reinforcing steel at existing building for details shown on Drawing S1.2C.

TOTAL: \$66,532

ACCEPTED BY:

DATE

RESPECTFULLY,

Tim Wheeler

Subcontractor's Change Order Request

Subcontractor: TITAN STEEL ERECTORS, LLC	Project: Farrar Elementary	Date: 26-Mar-25
PCO: 1	DESCRIPTION: 100' PC Ramp Rail (Core Drilled)	

Scope of Work	Unit of Measure	Unit Cost	Total Amount	Total Amount
Materials / Miscellaneous				
Fuel and Supplies	120	\$7.00	\$840.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
Total Materials			\$840.00	
		Taxes (9.75%)	\$81.90	
		Subtotal	\$921.90	\$921.90
Labor				
Ironworker Foreman	30 hrs	\$70.00	\$2,100.00	
Ironworker	90 hrs	\$60.00	\$5,400.00	
Perdeim (4men at \$125 per day x 3 Days)	12	\$125.00	\$1,500.00	
			\$0.00	
			\$0.00	
			\$0.00	
			\$0.00	
Total Labor			\$9,000.00	
		Subtotal	\$9,000.00	\$9,000.00
Equipment				
Welding Machine	30	\$15.00	\$450.00	
Aerial Lift		\$25.00	\$0.00	
Forklift		\$30.00	\$0.00	
			\$0.00	
Total Equipment			\$450.00	
		Taxes (9.75%)	\$43.88	
		Subtotal	\$493.88	\$493.88
Subtotal				\$10,415.78
		Overhead 10%		\$1,041.58
		Fee 5%		\$572.87
Total				\$12,030.22
		Plus Subcontracted Work		
		Fee 5%		\$0.00
Total				\$12,030.22
		Unburdened Labor		\$0.00

5% 601.50

TOTAL INJECTION \$12,632.00

Steel Fab Inc.

AISC CERTIFIED FABRICATOR

3. On the Bid Package 05-01 Scope of Work, Items (5 & 8) Refer to furnishing and installing Pipe & Metal Support steel for equipment that is not called out on Structural Drawings. These (2) items will have to be added to the Lump Sum Pricing once the support steel is identified and the locations are determined.

4. We have an additional cost for the details on Drawing S1.2C. This drawing shows reinforcement steel to an existing building. Please add \$37,300.00 to the Lump Sum Price for a Total Price.

We are Excluding the Following:

General Exclusions:

1. P.E. Stamped Drawings/Permits
2. All Testing and Special Inspections
3. Engineering Unless Specified
4. Demolition and Shoring
5. Masonry Anchors
6. All Light Gage Metal Framing and Flashing
7. Cutting Holes in Decking for Other Trades
8. Bonds, Bonding or the Cost of Bonding
9. Liquidated Damages
10. Any Items Not Listed Above

Job Specific Exclusions

11. Roof Hatch by Others
12. Standing Seam Roof by Others
13. Pre Finished Metal Canopy System
14. Pre Fabbed Metal Protective Covering

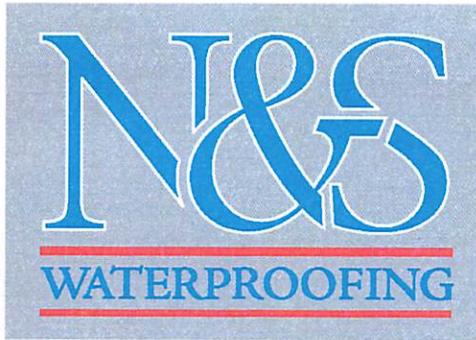
Notes:

1. **All fabricated material is shop painted with one coat standard grey oxide shop primer. (U.N.O.)**
2. Fabrication and erection is in accordance with AISC specifications as defined in its Manual of Steel Construction, Ninth Edition.
3. All steel erection is performed in accordance with OSHA standards.
4. Steel Fab Inc. participates in the Tennessee Drug-Free Workplace Program
5. Steel Fab Inc. is an AISC Certified Steel Fabricator.
6. General Contractor is responsible for providing access to all work locations.
7. General Contractor is responsible for cleaning off all bearing plates of mortar prior to erection.
8. **Due to the fluctuation of steel prices, pricing may be subject to an increase if steel is not ordered within 30 days from quote date.**

Fabricated Structural & Misc. Steel. 336 Royal, Jackson, Tn. 38301

Telephone 731-424-2600

Fax - 731-424-2626



*Specializing in Commercial
Caulking and Waterproofing*

3696 Stewarts Lane
Nashville, TN 37214

Phone: (615) 298-1402
Fax: (615) 298-1403

American Constructors
Attn: Jennifer Foster

Date: 04/10/25

Project: Farrar Elementary

COR 1

N&S Waterproofing respectfully submits the following changes based on revisions ASI 23, 24 & 25.

ASI 23

- I. Added caulking at new entry ramp for existing building. **ADD \$500.00**

ASI 24 – N/A

ASI 25

- I. Added caulking at new ceiling grid to wall at existing building. **ADD \$3,300.00**

Notes:

- I. P&P Bond not included but can be provided for 1%
- II. Pricing is good for 60 days

Thank you for the opportunity to provide additional pricing for this project. If you have any questions regarding this proposal please feel free to contact me at 615-298-1402.

N&S Waterproofing, LLC.
David Kerr

Contemplated Change Order #18

Revision 23 AS SUGGESTED

				RHRA
1	Pair Doors #E124A-RFI54	CORRIDOR E108 from CORRIDOR E124		
1	Hinge	5BB1 HW TW4 CON 4 1/2" x 4 1/2"	652	IV
1	Exit Device Trim	M996L-R&V 06 FSE	RHR US26D	VO
1	Rim Cylinder	20-057	613	SC
1	Interchangeable Core	23-030	626	SC
2	Protection Plate	8400 10" X 34" B-CS	US32D	IV
2	Switch	679-05HM		LO
1	Power Supply	PS902 900-2RS 900-KL		LO
1	CX RX Assembly	116717		MISC

Section Totals

Finish Hardware 2,628.83

Pre-Tax Total: 2,628.83

Taxes

TN001 Tennessee Clarksville Tax 249.74

Tax Total: 249.74

Grand Total: 2,878.57



- INTERIOR CONSTRUCTION SYSTEMS -
CEILINGS WALLS FLOORS

February 13, 2025

American Constructors, Inc.
5203 Maryland Way
Suite 210
Brentwood, TN 37027

Attn: Jennifer Foster
Re: Farrar Elementary School – Addition & Renovation
Subject: Staff Dining

Ms. Foster,

The additional cost associated with Rev 20 scope of work is \$5,896.00. This price is for the scope alterations noted below. Please feel to reach out with any questions or concerns.

1. A2.3 rev 16&23
 - Install wood blocking for millwork at staff dining
 - Partition upgraded to H wall from G wall – 32LF
 - Rough opening for vision light and HM door
 - Install HM frame

PCO-4 Breakdown

Materials	\$1,200.00
Labor	\$4,160.00
O&P (10%)	\$536.00
Total	\$5,896.00

Please acknowledge your acceptance of this amount by including it in the next issued sub-contract change order and by emailing us a notice to proceed.

Respectfully,

Frank Bania

Frank Bania
Sr Project Manager
Acousti Engineering



- INTERIOR CONSTRUCTION SYSTEMS -
CEILINGS WALLS FLOORS

April 11, 2025

American Constructors
5203 Maryland Way
Brentwood, TN 37027

Attn: Jennifer Foster
Re: Farrar Elementary School – Revision 25
Subject: Additional work

Ms. Foster,
These are the additional costs associated with Rev 25 scope of work This price is for the scope noted below. Please feel to reach out with any questions or concerns.

1. REV25
 - Install 5/8" gypsum and suspension system as per drawings detail 1/A6.4
 - Working in existing restroom conditions
 - Rooms 149, 148, 126, 127, 152, 156, 164, 160
 - Breakdown: Labor \$19,640 – Materials \$7,098.00
 - **Additional total cost of \$26,738.00**

 - Excludes any patching on walls

Please acknowledge your acceptance of this amount by including it in the next issued sub-contract change order and by emailing us a notice to proceed.

Respectfully,

Frank Bania

Frank Bania
Sr Project Manager
Acousti Engineering



2000 Cobb International Blvd.
Suite B
Kennesaw, GA 30152
Ph 770-419-9870
Fax 770-419-9874

- INTERIOR CONSTRUCTION SYSTEMS -
CEILINGS WALLS FLOORS

February 13, 2025

American Constructors
5203 Maryland Way
Brentwood, TN 37027

Attn: Jennifer Foster
Re: Farrar Elementary School
Subject: T&M Ticket Package. Installing plywood at ceilings of media center, two vestibules & connector.

Jennifer,

Please see the attached T&M Ticket Package. This contains tickets signed and authorized by Greg for water damage remediation at soffits in corridor

Ticket #1	\$ 390.00
Ticket #2	\$ 3,002.50
Ticket #3	\$ 1,950.00
Ticket #4	\$ 1,950.00
Ticket #5	\$ 1,300.00
Ticket #6	\$ 1,560.00

T&M Total **Add \$ 10,152.00**

Respectfully,
Frank Bania, SPM
Acousti Engineering Co. of Florida
2000 Cobb International Blvd, Ste B

SUB-SUBCONTRACTOR ESTIMATE FOR CHANGE ORDER

DGS-30-208
(Rev. 09/04)

SS-1

Project Code:
Agency:
Project: FARRAR ES

General Contractor: AMERICAN CONSTRUCTORS
Subcontractor: ACOUSTI ENGINEERING
Sub-Subcontractor:
Sub-Subcontractor Trade: ACOUSTICAL CEILINGS

Change Description: REV 25 ADDED ACT-1 TO ELC AREAS PER A6.4 & A6.5

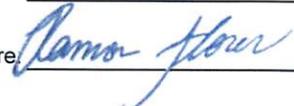
SUB-SUBCONTRACTOR DIRECT COSTS

Scope Description				Direct Labor				Direct Material		Direct Equipment		
Item No.	Description	Quantity	Qty Units	Direct Labor Hours Per Unit	Total Direct Labor Labor Hours	Hourly Wage Rate, Excl. Taxes & Ins.	Total Labor Cost	Material Cost Per Unit	Total Material Cost	Equipment Cost Per Unit	Total Equipment Cost	
A	B	C	D	E	F = C x E	G	H = F x G	I	J = C x I	K	L = C x K	
1.01	MAN HOURS				0.00		\$0.00		\$0.00		\$0.00	
1.02	4 GUYS 8 HOURS 18 DAYS	1.00		576.00	576.00	\$46.80	\$26,956.80		\$0.00		\$0.00	
1.03					0.00		\$0.00		\$0.00		\$0.00	
1.04	MATERIAL				0.00		\$0.00		\$0.00		\$0.00	
1.05	ACT-1 TILES	800.00			0.00		\$0.00	\$65.23	\$52,184.00		\$0.00	
1.06	GRID COMPONENTS	1.00			0.00		\$0.00	\$35,634.20	\$35,634.20		\$0.00	
1.07	WIRES	40.00			0.00		\$0.00	\$115.00	\$4,600.00		\$0.00	
1.08	LIFT	1.00			0.00		\$0.00		\$0.00	\$1,900.00	\$1,900.00	
1.09	Subtotal from Estimate Continuation Sheets						\$0.00		\$0.00		\$0.00	
1.97	Subtotal (S/T) Direct Costs:						Subtotal Labor	\$26,956.80	Subtotal Mat'l	\$92,418.20	Subtotal Equip.	\$1,900.00
1.98	Taxes/Insurance:		FICA, FUI, SUI, & Workmens' Comp. at	28.00%	% of Item 1.97H		\$7,547.90	Sales Tax @ 9.75%	\$9,010.77	Sales Tax @ 5%	\$95.00	
1.99	Total Direct Costs						Total Labor	\$34,504.70	Total Mat'l	\$101,428.97	Total Equip.	\$1,995.00

SUMMARY			
Item No.	Description		Total Cost
3.01	Total Direct Labor Cost	Item 1.99H	\$34,504.70
3.02	Total Direct Material Cost	Item 1.99J	\$101,428.97
3.03	Total Equipment Cost	Item 1.99L	\$1,995.00
3.04	Subtotal	3.01+3.02+3.03	\$137,928.68
3.05	Overhead and Profit	15% x Item 3.04	\$20,689.30
3.99	Total Sub-Subcontractor		\$158,617.98

Submitted By

Name: RAMON FLORES

Signature: 

Title: DIRECTOR OF CONSTRUCTION

Date: 4/14/2025

Volunteer Paint Company, LLC

TN LICENSES
35649

217 East Fort Street
Manchester TN. 37355
931-723-4276 Fax 931-723-0777
volpaint@bellsouth.net

50 Years
1973 - 2023

Date :	03-20-2025	Quotation / Contract	Ref. #	B23170CO
Customer :	American Constructors	Ph# :		
Job Address :	Jack T Farrar Elementary School, 215 Westside Dr, Tullahoma, TN			
Base Bid :	\$1,104.00	E-mail :		

Inclusions: All material, tools, labor, insurance and taxes required to perform to completion the work as herein described.

We shall block fill and paint new CMU walls identified in revision 23 and 24.

Terms : Progressive Prepayments - Balance Upon Completion

Any alteration or deviation from the above stated specifications involving extra cost will be executed only upon a written and signed agreement and will become an additional cost to be added to the agreed contract amount.

Respectfully Submitted

Daren Himes

ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and hereby accepted. You are authorized to perform the work as specified. We understand and agree any default of payment will impute all legal fees, expenses and cost to us as a client.

Accepted : _____ Accepted : _____

Date : _____ Date : _____

Volunteer Paint Company, LLC

TN LICENSES
35649

217 East Fort Street
Manchester TN. 37355
931-723-4276 Fax 931-723-0777
volpaint@bellsouth.net

50 Years
1973 - 2023

Date :	04-11-2025	Quotation / Contract	Ref. #	B23170C02
Customer :	American Constructors	Ph# :	Jennifer - 615-487-1445	
Job Address :	Jack T Farrar Elementary School, 215 Westside Dr, Tullahoma, TN			
Base Bid :	\$3,172.00	E-mail :	jenniferf@americanconstructors.us	

Inclusions: All material, tools, labor, insurance and taxes required to perform to completion the work as herein described.

We shall prime and paint new gyp ceilings in restrooms identified in revision 25.

Terms : **Progressive Prepayments - Balance Upon Completion**

Any alteration or deviation from the above stated specifications involving extra cost will be executed only upon a written and signed agreement and will become an additional cost to be added to the agreed contract amount.

Respectfully Submitted

Daren H Davis

ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and hereby accepted. You are authorized to perform the work as specified. We understand and agree any default of payment will impute all legal fees, expenses and cost to us as a client.

Accepted :	Accepted :
Date :	Date :



Pye Barker Fire & Safety dba Allstar Fire Protection, Inc.
 801 E. Old Hickory Blvd., Ste 150 Madison TN 37116
 Ph. (615) 865-5600 Fax (615) 868-5601

Email Quote

To: American Constructors
Attn: Jennifer Foster
Email: jenniferf@americanconstructors.us

Project: Farrar Elementary School Rev 25
RE: Fire Sprinkler Quote
From: Bryan Bibb
Date: 04/11/25
No. Pages: 2

Allstar Fire Protection, Inc. (AFPI) presents for your consideration our lump sum proposal of **\$357,400.00** to furnish shop drawings, materials, fabrication, and construction labor to comply with bid documents noted as: Revision 25. (All fire sprinkler shop drawings/submittals are to be submitted to the local Authority Having Jurisdiction for their review, shop drawings typically take four to six weeks from the time AutoCAD & flow test have been received, depending on size of project.)

AFPI proposes to install a fire sprinkler system per NFPA 13: Starting 1'-0" above finished floor, (2) 6" interior backflow preventers, (2) wall mounted FDCs with knox caps, (2) wet pipe sprinkler zones, protecting approximately 57,218 square feet. This quote is based on necessary ceiling tiles/grid/gyp ceiling to be removed, by Others, throughout the building as needed to have adequate space to install our system. All wet sprinkler piping to be installed inside the heated building envelope, all insulation, tenting, and/or heat-tracing of pipe to prevent freezing to be completed by others. Areas with finished ceilings shall be protected with semi-recessed pendant type sprinklers. Areas with open construction shall be protected with upright type sprinklers. All sprinkler heads should be protected by others prior to any painting. All grooved pipe to be Schedule 10 black steel, all threaded pipe to be Schedule 40 black steel with grooved fittings and/or cast/ductile iron threaded fittings. AFPI is to furnish flow switches and tamper switches on the interior fire protection system only, with all wiring to be by others.

This quote does not include: design intent plans, exterior underground fire line, hydrant, water meter, water meter connection fees, impact fees, PIV, fire pump, dry pipe system, dry pendent heads, dry flex type heads, standpipes, hose valves, pressure reducing hose valves and zone controls, roof manifold, protection of concealed spaces (areas above ceilings), temporary fire protection during construction (NFPA 241), pre-action system, meeting FM Global requirements, insulation, tenting, heat-tracing, protection from damage by other trades, , and/or permit fees are excluded from this proposal. Sprinkler protection of glass walls/doors and/or steel protection to maintain fire ratings are excluded from this proposal.

All underground fire line piping in the state of Tennessee is required to be installed by a licensed fire sprinkler contractor. AFPI's work shall commence at 1'-0" above finished floor or grade at the supply connection to be installed by others. The fire line is required to be properly valved, tested, and flushed by others. A copy of the properly completed Contractor's Material and Test Certificate U-Form (Test Papers) shall be provided to AFPI before a connection to the underground piping can be made. It is mutually agreed and understood that AFPI is not to be held responsible for the adequacy or quality of the water supply.

Please consider the following:

Add price **\$6,000.00** to provide (2) wall mounted PIVs, if required. This is typically required if there is not exterior entry to the fire riser room.

Add price **\$6,500.00** to provide two valve stations at the Platform, if required.



Scope of Work (If Applicable)

Yes	No	N/A	Includes:	Yes	No	N/A	Includes:
	X		Prevailing Wage Rate		X		City Tap/Flush Connection Valve/Tap Fees
	X		Premium Time Labor		X		Patching of Fire-Proofing
	X		Permits, Fees, & Bonds	X			Start at 12" Above Finish Floor
	X		3D Bim Coordination		X		Floor Drains
	X		P.E. Stamp/Fees		X		Fire Line Supervision
	X		M.I.C. Testing/Treatment	X			Sprinklers to be Center of Tiles
	X		Rock Excavation		X		Ceiling Removal, Replacement, and/or Cutting
	X		Off Site Disposal of Spoils		X		Reuse Existing Sprinklers
X			Seismic Bracing		X		Glass Exposure Sprinklers
	X		Extinguishers/Cabinets		X		Dry Pipe System
	X		Electrical Wiring/Monitoring Service	X			Price Good for 30 Days Maximum
	X		Access Panels	X			Quote Based on Free Auto CAD Files & Flow Test
	X		Priming, Painting/Labeling of Pipe				

Please note: AFPI/PB will apply a 2% per month escalation cost on all bids. This applies from date of bid to material purchase date. The above proposal does not include any escalation or price protection associated with the proposed new tariffs that may affect both foreign and domestic products. Any impact to material costs directly or indirectly caused by the tariffs will be priced as a change order to the base contract amount.

Add AL for site fire line and riser connection submittal and supervision.

Jennifer Foster

...
\$38,800 for the addendum and \$11805.00 for Alternate 1

Brad Smiley
Project Manager



347 East Stevens St
Cookeville, TN 38501
Cell 931-316-2640 / Extension 151

CURL CONSTRUCTION & EXCAVATING, LLC

PO BOX 8 WARTRACE, TN 37183
931-389-6996



PROPOSAL TO American Constructors

PROJECT NAME: Jack Farrar Elementary

DATE SUBMITTED: April 7, 2025

ENGINEER: OLG Engineering/Sadler Engineering

PLANS DATED: N/A

PREPARED BY: Ryan Corley
931-389-6996
ryan@curlconstruction.com

Project Scope: Prices on sidewalks

Sidewalk behind jobsite trailer including any demo/stone	\$9,960.00
Post Curb by sidewalk on East side	\$3,936.00
Sidewalk on East side of school with ADA ramp, including demo/stone	\$8,998.00

Add \$10,000 AL for site fire line and riser connection installation.

IF ACCEPTED PLEASE SIGN AND RETURN

ACCEPTED BY	DATE
CONTRACTOR SIGNATURE	DATE

Notes:

- *Quote is valid for 30 days.
- *This proposal must become part of any contracts.
- *Curl Construction & Excavating, LLC is not responsible for any damage to underground utilities hit that has not been marked.
- *If there is an overrun in materials due to circumstances beyond Curl Construction & Excavating, LLC control it will be the responsibility of the owner.
- *If undercut is required by the Geo tech it will be at unit prices per CY removal and per ton rock backfill,
- *Curl Construction & Excavating, LLC is not responsible for loss time due to weather or any other means beyond Curl Construction & Excavating, LLC's control.
- *Curl Construction & Excavating, LLC has a GPS file built for each job with the plans provided. If the plans are revised after the file is built, there will be an additional charge of \$2,000.00 to rebuild the file if
- *If the job is stopped more than 5 days beyond Curl Construction & Excavating, LLC 's control there will be an additional mobilization fee added of \$4,000.00 if the equipment is mobilized off site and returned to site to start the work back.
- *Curl Construction & Excavating, LLC has a one year warranty on the contract work provided.

*The above bid is based upon costs of materials as of the date of this proposal. Because of the volatility of material costs, all prices quoted and/or accepted are subject to adjustment.

PAYMENT TO BE MADE AS FOLLOWS: Net 30

A (5)% charge will be applied to any invoice that is 30 days past due.

Personnel - May 2025

Hires

Katie Gagnier	CSS	Virtual Stats Teacher	07/24/2025
Kimberly Jennings	CSS	EA/Alt School	07/24/2025
Amaryllis Marsh	JTF	Special Education Teacher	07/24/2025
Tara Delffs	EMS	7th Grade Science Teacher	07/24/2025
Cason Roberson	EMS	Boys Basketball Coach	07/24/2025
Sarah Wells	EMS	7th Grade ELA Teacher	07/24/2025
Elizabeth Tate	EMS	Educational Assistant	04/30/2025
Benjamin Sartin	THS	CTE/Aviation Instructor	07/24/2025
Laura Hess	WMS	Custodian	04/17/2025

Resignations

Erin Stevens	JTF	2nd Grade Teacher	05/23/2025
Scott Hargrove	ELE	Principal	05/30/2025
Jami Barnes	EMS	Softball Coach	05/23/2025
Zack Knight	EMS	Boys Head Wrestling Coach	05/23/2025
Courtney Allen	REL	Part-Time Title I EA	05/23/2025
Phyllis Noble	THS	Part-Time Cafeteria Worker	05/30/2025
Fred Robinson	WMS	Head Girls Basketball Coach	05/23/2025

Transfers

Colin Shuran	BAE-BAE	3rd Grade Teacher-4th Grade Teacher	07/24/2024
Allison Vincent	BAE-BAE	4th Grade Teacher-3rd Grade Teacher	07/24/2025
Dana Kennedy	ELE-BAE	RTI Teacher-2nd Grade Teacher	07/24/2025
Lauren Malone	BAE-BAE	RTI EA-Gen Ed. EA	07/24/2025
Tina Steele	WMS-WMS	Custodian-EM/HMI	04/21/2025
Brandi Hall	THS-THS	Cafeteria Manager-Custodian	04/24/2025
Beth Stroop	JTF-JTF	Sped Teacher-Gen Ed Teacher	07/24/2025
Tracy Barfield	EMS-THS	Sped Teacher-Sped Teacher	07/24/2025
Fred Robinson	THS-THS	Math Teacher-Sped EA	07/24/2025
Caleb Norris	EMS-THS	8th Grade Math-Math Teacher	07/24/2025

Fnd	T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
								Original Budget	Revised Budget	FYTD Activity	Available Funds
141	R	40110	000	401	00000	000		6,250,571.00	6,250,571.00	6,595,855.23	-345,284.23
141	R	40110	000	---	-----	---	*	6,250,571.00	6,250,571.00	6,595,855.23	-345,284.23
141	R	40110	---	---	-----	---	*CURRENT PROPERTY TAX-COFFEE C	6,250,571.00	6,250,571.00	6,595,855.23	-345,284.23
141	R	40111	000	401	00000	000		199,500.00	199,500.00	315,938.57	-116,438.57
141	R	40111	000	---	-----	---	*	199,500.00	199,500.00	315,938.57	-116,438.57
141	R	40111	---	---	-----	---	*CURRENT PROPERTY TAX-FRANKLIN	199,500.00	199,500.00	315,938.57	-116,438.57
141	R	40120	000	401	00000	000		150,000.00	150,000.00	115,937.88	34,062.12
141	R	40120	000	---	-----	---	*	150,000.00	150,000.00	115,937.88	34,062.12
141	R	40120	---	---	-----	---	*TRUSTEE'S COLLECTION-PRIOR YE	150,000.00	150,000.00	115,937.88	34,062.12
141	R	40130	000	401	00000	000		27,500.00	27,500.00	22,779.92	4,720.08
141	R	40130	000	---	-----	---	*	27,500.00	27,500.00	22,779.92	4,720.08
141	R	40130	---	---	-----	---	*CIRCUIT CLERK/C&M PRIOR YEAR	27,500.00	27,500.00	22,779.92	4,720.08
141	R	40140	000	401	00000	000		42,000.00	42,000.00	29,186.31	12,813.69
141	R	40140	000	---	-----	---	*	42,000.00	42,000.00	29,186.31	12,813.69
141	R	40140	---	---	-----	---	*INTEREST & PENALTY	42,000.00	42,000.00	29,186.31	12,813.69
141	R	40161	000	401	00000	000		100,000.00	100,000.00	76,991.66	23,008.34
141	R	40161	000	---	-----	---	*	100,000.00	100,000.00	76,991.66	23,008.34
141	R	40161	---	---	-----	---	*PAYMENTS IN LIEU-TVA	100,000.00	100,000.00	76,991.66	23,008.34
141	R	40710	000	406	00000	000		6,186,101.00	6,186,101.00	5,175,161.43	1,010,939.57
141	R	40710	000	---	-----	---	*	6,186,101.00	6,186,101.00	5,175,161.43	1,010,939.57
141	R	40710	---	---	-----	---	*LOCAL OPTION SALES TAX	6,186,101.00	6,186,101.00	5,175,161.43	1,010,939.57
141	R	41110	000	410	00000	000		1,350.00	1,350.00	1,409.99	-59.99
141	R	41110	000	---	-----	---	*	1,350.00	1,350.00	1,409.99	-59.99
141	R	41110	---	---	-----	---	*MARRIAGE LICENSE	1,350.00	1,350.00	1,409.99	-59.99
141	R	43511	000	435	00000	000		196,500.00	196,500.00	204,190.00	-7,690.00
141	R	43511	000	---	-----	---	*	196,500.00	196,500.00	204,190.00	-7,690.00
141	R	43511	---	---	-----	---	*TUITION-REGULAR DAY STUDENTS	196,500.00	196,500.00	204,190.00	-7,690.00
141	R	43570	000	435	00000	000		5,000.00	5,000.00	22,131.20	-17,131.20
141	R	43570	000	---	-----	---	*	5,000.00	5,000.00	22,131.20	-17,131.20
141	R	43570	---	---	-----	---	*RECEIPTS FOR INDIVIDUAL SCHOO	5,000.00	5,000.00	22,131.20	-17,131.20
141	R	44110	000	440	00000	000		120,000.00	120,000.00	198,704.89	-78,704.89
141	R	44110	000	---	-----	---	*	120,000.00	120,000.00	198,704.89	-78,704.89
141	R	44110	---	---	-----	---	*INTEREST INCOME	120,000.00	120,000.00	198,704.89	-78,704.89
141	R	44170	000	440	00000	000		0.00	0.00	52,114.82	-52,114.82
141	R	44170	000	---	-----	---	*	0.00	0.00	52,114.82	-52,114.82
141	R	44170	---	---	-----	---	*	0.00	0.00	52,114.82	-52,114.82
141	R	44200	000	440	00000	000		0.00	0.00	84,295.70	-84,291.70
141	R	44200	000	---	-----	---	*	0.00	0.00	84,295.70	-84,291.70
141	R	44200	---	---	-----	---	*SPED TENNCARE REIMBURSEMENT	0.00	0.00	84,295.70	-84,291.70
141	R	44300	000	440	00000	000		65,000.00	65,000.00	51,118.08	13,881.92
141	R	44300	000	---	-----	---	*	65,000.00	65,000.00	51,118.08	13,881.92
141	R	44300	---	---	-----	---	*NURSING TENNCARE REIMBURSEMEN	65,000.00	65,000.00	51,118.08	13,881.92
141	R	44520	000	440	00000	000		0.00	0.00	4,400.95	-4,400.95
141	R	44520	000	---	-----	---	*	0.00	0.00	4,400.95	-4,400.95
141	R	44520	---	---	-----	---	*INSURANCE RECOVERY	0.00	0.00	4,400.95	-4,400.95
141	R	44530	000	440	00000	000		0.00	0.00	9,737.60	-9,737.60
141	R	44530	000	---	-----	---	*	0.00	0.00	9,737.60	-9,737.60
141	R	44530	---	---	-----	---	*SALE OF EQUIPMENT	0.00	0.00	9,737.60	-9,737.60
141	R	44560	000	440	00000	000		0.00	0.00	2,996.00	-2,996.00
141	R	44560	000	---	-----	---	*	0.00	0.00	2,996.00	-2,996.00
141	R	44560	---	---	-----	---	*DAMAGES RECOVERED FROM INDIVI	0.00	0.00	2,996.00	-2,996.00
141	R	44570	000	440	00000	000		0.00	0.00	16,136.87	-16,136.87
141	R	44570	000	---	-----	---	*	0.00	0.00	16,136.87	-16,136.87
141	R	44570	---	---	-----	---	*CONTRIBUTIONS & GIFTS	0.00	0.00	16,136.87	-16,136.87
141	R	44900	000	440	00000	000		79,000.00	79,000.00	56,940.71	22,059.29
141	R	44900	000	---	-----	---	*	79,000.00	79,000.00	56,940.71	22,059.29
141	R	44900	---	---	-----	---	*CITY LIQUOR TAX	79,000.00	79,000.00	56,940.71	22,059.29

Fnd	T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
								Original Budget	Revised Budget	FYTD Activity	Available Funds
141	R	46510	000	465	00000	000		24,732,866.00	24,732,866.00	22,428,986.41	2,303,879.59
141	R	46510	000	---	-----	---	*	24,732,866.00	24,732,866.00	22,428,986.41	2,303,879.59
141	R	46510	---	---	-----	---	*TN INVESTMENT STUDENT ACHIEVE	24,732,866.00	24,732,866.00	22,428,986.41	2,303,879.59
141	R	46515	000	465	00000	000		376,591.00	376,591.00	325,826.04	50,764.96
141	R	46515	000	---	-----	---	*	376,591.00	376,591.00	325,826.04	50,764.96
141	R	46515	---	---	-----	---	*EARLY CHILDHOOD EDUCATION	376,591.00	376,591.00	325,826.04	50,764.96
141	R	46550	000	465	00000	000		0.00	0.00	8,903.91	-8,903.91
141	R	46550	000	---	-----	---	*	0.00	0.00	8,903.91	-8,903.91
141	R	46550	---	---	-----	---	*DRIVER EDUCATION	0.00	0.00	8,903.91	-8,903.91
141	R	46596	000	465	00000	000		0.00	0.00	73,332.37	-73,332.37
141	R	46596	000	---	-----	---	*	0.00	0.00	73,332.37	-73,332.37
141	R	46596	---	---	-----	---	*PARENTAL LEAVE	0.00	0.00	73,332.37	-73,332.37
141	R	46610	000	465	00000	000		60,000.00	60,000.00	41,269.19	18,730.81
141	R	46610	000	---	-----	---	*	60,000.00	60,000.00	41,269.19	18,730.81
141	R	46610	---	---	-----	---	*CAREER LADDER	60,000.00	60,000.00	41,269.19	18,730.81
141	R	46840	000	468	00000	000		2,100.00	2,100.00	1,711.18	388.82
141	R	46840	000	---	-----	---	*	2,100.00	2,100.00	1,711.18	388.82
141	R	46840	---	---	-----	---	*STATE DICKEL TAX	2,100.00	2,100.00	1,711.18	388.82
141	R	46980	000	468	00000	000		0.00	0.00	117,841.77	-117,841.77
141	R	46980	000	---	-----	---	*	0.00	0.00	117,841.77	-117,841.77
141	R	46980	---	---	-----	---	*PUBLIC SCHOOL SECURITY	0.00	0.00	117,841.77	-117,841.77
141	R	47143	000	471	00000	000		78,780.00	78,780.00	0.00	78,780.00
141	R	47143	000	---	-----	---	*	78,780.00	78,780.00	0.00	78,780.00
141	R	47143	---	---	-----	---	*K-12	78,780.00	78,780.00	0.00	78,780.00
141	R	47210	000	471	00000	000		160,468.00	160,468.00	159,590.77	877.23
141	R	47210	000	---	-----	---	*	160,468.00	160,468.00	159,590.77	877.23
141	R	47210	---	---	-----	---	*JTPA/LITERACY PROGRAM	160,468.00	160,468.00	159,590.77	877.23
141	R	49810	000	490	00000	000		4,738,867.00	4,738,867.00	2,000,000.00	2,738,867.00
141	R	49810	000	---	-----	---	*	4,738,867.00	4,738,867.00	2,000,000.00	2,738,867.00
141	R	49810	---	---	-----	---	*CITY GENERAL FUND TRANSFERS	4,738,867.00	4,738,867.00	2,000,000.00	2,738,867.00
141	E	71100	116	001	00000	000	TEACHERS	0.00	0.00	1,009,516.27	-1,009,516.27
141	E	71100	116	002	00000	000	TEACHERS	0.00	0.00	1,188,985.30	-1,188,985.30
141	E	71100	116	003	00000	000	TEACHERS	0.00	0.00	995,980.14	-995,980.14
141	E	71100	116	004	00000	000	TEACHERS	0.00	0.00	1,344,308.28	-1,344,308.28
141	E	71100	116	005	00000	000	TEACHERS	0.00	0.00	1,128,700.31	-1,128,700.31
141	E	71100	116	006	00000	000	TEACHERS	0.00	0.00	1,319,970.34	-1,319,970.34
141	E	71100	116	007	00000	000	TEACHERS	0.00	0.00	2,910,142.66	-2,910,142.66
141	E	71100	116	008	00000	000	TEACHERS	14,191,420.00	14,191,420.00	11,390.87	14,180,029.13
141	E	71100	116	009	00000	000	TEACHERS	0.00	0.00	232,020.49	-232,020.49
141	E	71100	116	010	00000	000	TEACHERS	0.00	0.00	150,550.84	-150,550.84
141	E	71100	116	---	-----	---	TEACHERS	14,191,420.00	14,191,420.00	10,291,565.50	3,899,854.50
141	E	71100	117	001	00000	000	CAREER LADDER	0.00	0.00	2,250.18	-2,250.18
141	E	71100	117	002	00000	000	CAREER LADDER	0.00	0.00	3,000.24	-3,000.24
141	E	71100	117	003	00000	000	CAREER LADDER	0.00	0.00	750.06	-750.06
141	E	71100	117	004	00000	000	CAREER LADDER	0.00	0.00	750.06	-750.06
141	E	71100	117	005	00000	000	CAREER LADDER	0.00	0.00	750.06	-750.06
141	E	71100	117	006	00000	000	CAREER LADDER	0.00	0.00	3,000.24	-3,000.24
141	E	71100	117	007	00000	000	CAREER LADDER	0.00	0.00	6,583.82	-6,583.82
141	E	71100	117	008	00000	000	CAREER LADDER	30,000.00	30,000.00	833.40	29,166.60
141	E	71100	117	009	00000	000	CAREER LADDER	0.00	0.00	500.00	-500.00
141	E	71100	117	---	-----	---	CAREER LADDER	30,000.00	30,000.00	18,418.06	11,581.94
141	E	71100	163	001	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	99,997.70	-99,997.70
141	E	71100	163	002	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	83,434.32	-83,434.32
141	E	71100	163	003	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	102,586.56	-102,586.56
141	E	71100	163	004	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	87,021.02	-87,021.02
141	E	71100	163	005	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	89,530.66	-89,530.66
141	E	71100	163	006	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	139,070.72	-139,070.72

Fnd	T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
								Original Budget	Revised Budget	FYTD Activity	Available Funds
141	E	71100	163	007	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	264,340.15	-264,340.15
141	E	71100	163	008	00000	000	EDUCATIONAL ASSISTANTS	1,338,460.00	1,338,460.00	57,212.50	1,281,247.50
141	E	71100	163	009	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	1,500.00	-1,500.00
141	E	71100	163	010	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	53,135.00	-53,135.00
141	E	71100	163	---	-----	---	EDUCATIONAL ASSISTANTS	1,338,460.00	1,338,460.00	977,828.63	360,631.37
141	E	71100	195	008	00000	000	CERTIFIED SUBSTITUTE	330,000.00	330,000.00	112,833.52	217,166.48
141	E	71100	195	---	-----	---	CERTIFIED SUBSTITUTE	330,000.00	330,000.00	112,833.52	217,166.48
141	E	71100	198	008	00000	000	NON-CERTIFIED SUBSTITUTE	0.00	0.00	139,082.50	-139,082.50
141	E	71100	198	---	-----	---	NON-CERTIFIED SUBSTITUTE	0.00	0.00	139,082.50	-139,082.50
141	E	71100	201	001	00000	000	SOCIAL SECURITY	0.00	0.00	64,824.34	-64,824.34
141	E	71100	201	002	00000	000	SOCIAL SECURITY	0.00	0.00	74,782.58	-74,782.58
141	E	71100	201	003	00000	000	SOCIAL SECURITY	0.00	0.00	62,443.00	-62,443.00
141	E	71100	201	004	00000	000	SOCIAL SECURITY	0.00	0.00	81,620.19	-81,620.19
141	E	71100	201	005	00000	000	SOCIAL SECURITY	0.00	0.00	68,655.39	-68,655.39
141	E	71100	201	006	00000	000	SOCIAL SECURITY	0.00	0.00	84,269.51	-84,269.51
141	E	71100	201	007	00000	000	SOCIAL SECURITY	0.00	0.00	192,005.63	-192,005.63
141	E	71100	201	008	00000	000	SOCIAL SECURITY	985,173.00	985,173.00	14,429.02	970,743.98
141	E	71100	201	009	00000	000	SOCIAL SECURITY	0.00	0.00	14,129.64	-14,129.64
141	E	71100	201	010	00000	000	SOCIAL SECURITY	0.00	0.00	12,292.63	-12,292.63
141	E	71100	201	---	-----	---	SOCIAL SECURITY	985,173.00	985,173.00	669,451.93	315,721.07
141	E	71100	204	001	00000	000	STATE RETIREMENT	0.00	0.00	74,788.01	-74,788.01
141	E	71100	204	002	00000	000	STATE RETIREMENT	0.00	0.00	92,314.23	-92,314.23
141	E	71100	204	003	00000	000	STATE RETIREMENT	0.00	0.00	74,615.91	-74,615.91
141	E	71100	204	004	00000	000	STATE RETIREMENT	0.00	0.00	100,842.28	-100,842.28
141	E	71100	204	005	00000	000	STATE RETIREMENT	0.00	0.00	82,524.28	-82,524.28
141	E	71100	204	006	00000	000	STATE RETIREMENT	0.00	0.00	92,843.33	-92,843.33
141	E	71100	204	007	00000	000	STATE RETIREMENT	0.00	0.00	224,988.47	-224,988.47
141	E	71100	204	008	00000	000	STATE RETIREMENT	1,117,199.00	1,117,199.00	6,075.11	1,111,123.89
141	E	71100	204	009	00000	000	STATE RETIREMENT	0.00	0.00	15,982.01	-15,982.01
141	E	71100	204	010	00000	000	STATE RETIREMENT	0.00	0.00	14,065.23	-14,065.23
141	E	71100	204	---	-----	---	STATE RETIREMENT	1,117,199.00	1,117,199.00	779,038.86	338,160.14
141	E	71100	205	002	00000	000	HSA FRINGE	0.00	0.00	430.00	-430.00
141	E	71100	205	004	00000	000	HSA FRINGE	0.00	0.00	774.00	-774.00
141	E	71100	205	005	00000	000	HSA FRINGE	0.00	0.00	2,752.00	-2,752.00
141	E	71100	205	006	00000	000	HSA FRINGE	0.00	0.00	774.00	-774.00
141	E	71100	205	007	00000	000	HSA FRINGE	0.00	0.00	4,472.00	-4,472.00
141	E	71100	205	---	-----	---	HSA FRINGE	0.00	0.00	9,202.00	-9,202.00
141	E	71100	206	001	00000	000	LIFE INSURANCE	0.00	0.00	1,927.56	-1,927.56
141	E	71100	206	002	00000	000	LIFE INSURANCE	0.00	0.00	2,323.68	-2,323.68
141	E	71100	206	003	00000	000	LIFE INSURANCE	0.00	0.00	2,001.64	-2,001.64
141	E	71100	206	004	00000	000	LIFE INSURANCE	0.00	0.00	2,609.72	-2,609.72
141	E	71100	206	005	00000	000	LIFE INSURANCE	0.00	0.00	2,032.04	-2,032.04
141	E	71100	206	006	00000	000	LIFE INSURANCE	0.00	0.00	2,342.62	-2,342.62
141	E	71100	206	007	00000	000	LIFE INSURANCE	0.00	0.00	4,854.80	-4,854.80
141	E	71100	206	008	00000	000	LIFE INSURANCE	23,431.00	23,431.00	76.88	23,354.12
141	E	71100	206	009	00000	000	LIFE INSURANCE	0.00	0.00	318.60	-318.60
141	E	71100	206	010	00000	000	LIFE INSURANCE	0.00	0.00	239.04	-239.04
141	E	71100	206	---	-----	---	LIFE INSURANCE	23,431.00	23,431.00	18,726.58	4,704.42
141	E	71100	207	001	00000	000	MEDICAL INSURANCE	0.00	0.00	186,044.60	-186,044.60
141	E	71100	207	002	00000	000	MEDICAL INSURANCE	0.00	0.00	225,959.22	-225,959.22
141	E	71100	207	003	00000	000	MEDICAL INSURANCE	0.00	0.00	216,163.20	-216,163.20
141	E	71100	207	004	00000	000	MEDICAL INSURANCE	0.00	0.00	298,097.70	-298,097.70
141	E	71100	207	005	00000	000	MEDICAL INSURANCE	0.00	0.00	201,627.70	-201,627.70
141	E	71100	207	006	00000	000	MEDICAL INSURANCE	0.00	0.00	259,187.20	-259,187.20
141	E	71100	207	007	00000	000	MEDICAL INSURANCE	0.00	0.00	474,041.40	-474,041.40
141	E	71100	207	008	00000	000	MEDICAL INSURANCE	2,453,888.00	2,453,888.00	613.07	2,453,274.93
141	E	71100	207	009	00000	000	MEDICAL INSURANCE	0.00	0.00	22,231.75	-22,231.75

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 71100	207 010 00000	000	MEDICAL INSURANCE	0.00	0.00	19,829.00	-19,829.00
141 E 71100	207 --- ---	---	MEDICAL INSURANCE	2,453,888.00	2,453,888.00	1,903,794.84	550,093.16
141 E 71100	208 001 00000	000	DENTAL INSURANCE	0.00	0.00	4,740.30	-4,740.30
141 E 71100	208 002 00000	000	DENTAL INSURANCE	0.00	0.00	5,626.76	-5,626.76
141 E 71100	208 003 00000	000	DENTAL INSURANCE	0.00	0.00	5,360.72	-5,360.72
141 E 71100	208 004 00000	000	DENTAL INSURANCE	0.00	0.00	6,258.52	-6,258.52
141 E 71100	208 005 00000	000	DENTAL INSURANCE	0.00	0.00	5,360.38	-5,360.38
141 E 71100	208 006 00000	000	DENTAL INSURANCE	0.00	0.00	6,114.16	-6,114.16
141 E 71100	208 007 00000	000	DENTAL INSURANCE	0.00	0.00	11,806.07	-11,806.07
141 E 71100	208 008 00000	000	DENTAL INSURANCE	62,984.00	62,984.00	199.36	62,784.64
141 E 71100	208 009 00000	000	DENTAL INSURANCE	0.00	0.00	826.52	-826.52
141 E 71100	208 010 00000	000	DENTAL INSURANCE	0.00	0.00	620.08	-620.08
141 E 71100	208 --- ---	---	DENTAL INSURANCE	62,984.00	62,984.00	46,912.87	16,071.13
141 E 71100	211 001 00000	000	LOCAL RETIREMENT	0.00	0.00	1,703.28	-1,703.28
141 E 71100	211 003 00000	000	LOCAL RETIREMENT	0.00	0.00	781.38	-781.38
141 E 71100	211 004 00000	000	LOCAL RETIREMENT	0.00	0.00	666.90	-666.90
141 E 71100	211 006 00000	000	LOCAL RETIREMENT	0.00	0.00	914.22	-914.22
141 E 71100	211 007 00000	000	LOCAL RETIREMENT	0.00	0.00	1,070.98	-1,070.98
141 E 71100	211 009 00000	000	LOCAL RETIREMENT	0.00	0.00	45.00	-45.00
141 E 71100	211 --- ---	---	LOCAL RETIREMENT	0.00	0.00	5,181.76	-5,181.76
141 E 71100	212 001 00000	000	MEDICARE	0.00	0.00	15,160.22	-15,160.22
141 E 71100	212 002 00000	000	MEDICARE	0.00	0.00	17,499.86	-17,499.86
141 E 71100	212 003 00000	000	MEDICARE	0.00	0.00	14,653.87	-14,653.87
141 E 71100	212 004 00000	000	MEDICARE	0.00	0.00	19,097.40	-19,097.40
141 E 71100	212 005 00000	000	MEDICARE	0.00	0.00	16,804.00	-16,804.00
141 E 71100	212 006 00000	000	MEDICARE	0.00	0.00	19,746.56	-19,746.56
141 E 71100	212 007 00000	000	MEDICARE	0.00	0.00	44,904.65	-44,904.65
141 E 71100	212 008 00000	000	MEDICARE	230,403.00	230,403.00	4,638.92	225,764.08
141 E 71100	212 009 00000	000	MEDICARE	0.00	0.00	3,304.43	-3,304.43
141 E 71100	212 010 00000	000	MEDICARE	0.00	0.00	2,874.86	-2,874.86
141 E 71100	212 --- ---	---	MEDICARE	230,403.00	230,403.00	158,684.77	71,718.23
141 E 71100	299 001 00000	000	VISION INSURANCE	0.00	0.00	1,809.60	-1,809.60
141 E 71100	299 002 00000	000	VISION INSURANCE	0.00	0.00	2,121.60	-2,121.60
141 E 71100	299 003 00000	000	VISION INSURANCE	0.00	0.00	1,887.60	-1,887.60
141 E 71100	299 004 00000	000	VISION INSURANCE	0.00	0.00	2,382.90	-2,382.90
141 E 71100	299 005 00000	000	VISION INSURANCE	0.00	0.00	1,969.50	-1,969.50
141 E 71100	299 006 00000	000	VISION INSURANCE	0.00	0.00	2,152.80	-2,152.80
141 E 71100	299 007 00000	000	VISION INSURANCE	0.00	0.00	4,520.10	-4,520.10
141 E 71100	299 008 00000	000	VISION INSURANCE	23,288.00	23,288.00	70.20	23,217.80
141 E 71100	299 009 00000	000	VISION INSURANCE	0.00	0.00	291.00	-291.00
141 E 71100	299 010 00000	000	VISION INSURANCE	0.00	0.00	218.40	-218.40
141 E 71100	299 --- ---	---	VISION INSURANCE	23,288.00	23,288.00	17,423.70	5,864.30
141 E 71100	355 008 00000	000	TRAVEL	17,500.00	17,500.00	0.00	17,500.00
141 E 71100	355 --- ---	---	TRAVEL	17,500.00	17,500.00	0.00	17,500.00
141 E 71100	399 010 00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	3,696.00	-3,696.00
141 E 71100	399 --- ---	---	OTHER CONTRACTED SERVICES	0.00	0.00	3,696.00	-3,696.00
141 E 71100	429 001 00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	22,800.00	-22,800.00
141 E 71100	429 002 00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	24,843.00	-24,843.00
141 E 71100	429 003 00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	19,570.00	-19,570.00
141 E 71100	429 004 00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	29,931.75	-29,931.75
141 E 71100	429 005 00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	27,857.00	-27,857.00
141 E 71100	429 006 00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	25,861.00	-25,861.00
141 E 71100	429 007 00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	134,741.50	-134,741.50
141 E 71100	429 008 00000	000	INSTRUCTIONAL SUPPLIES & MATER	352,000.00	352,000.00	47,456.41	306,629.59
141 E 71100	429 009 00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	108.75	-108.75
141 E 71100	429 010 00000	000	INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	1,686.36	-1,686.36
141 E 71100	429 --- ---	---	INSTRUCTIONAL SUPPLIES & MATER	352,000.00	352,000.00	334,855.77	19,249.88

Fnd	T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
								Original Budget	Revised Budget	FYTD Activity	Available Funds
141	E	71100	449	001	00000	000	TEXTBOOKS	0.00	0.00	6,102.95	-7,186.95
141	E	71100	449	002	00000	000	TEXTBOOKS	0.00	0.00	5,074.25	-6,413.25
141	E	71100	449	003	00000	000	TEXTBOOKS	0.00	0.00	5,102.00	-6,054.00
141	E	71100	449	004	00000	000	TEXTBOOKS	0.00	0.00	8,466.80	-9,958.80
141	E	71100	449	005	00000	000	TEXTBOOKS	0.00	0.00	3,348.80	-3,490.80
141	E	71100	449	006	00000	000	TEXTBOOKS	0.00	0.00	3,276.00	-3,402.00
141	E	71100	449	007	00000	000	TEXTBOOKS	0.00	0.00	16,084.17	-16,084.17
141	E	71100	449	008	00000	000	TEXTBOOKS	400,000.00	400,000.00	12,958.00	349,930.00
141	E	71100	449	010	00000	000	TEXTBOOKS	0.00	0.00	1,401.65	-1,451.65
141	E	71100	449	---	-----	---	TEXTBOOKS	400,000.00	400,000.00	61,814.62	295,888.38
141	E	71100	499	008	00000	000	OTHER SUPPLIES & MATERIALS	12,500.00	12,500.00	30,540.01	-18,040.01
141	E	71100	499	---	-----	---	OTHER SUPPLIES & MATERIALS	12,500.00	12,500.00	30,540.01	-18,040.01
141	E	71100	524	008	00000	000	STAFF DEVELOPMENT	10,000.00	10,000.00	280.00	9,720.00
141	E	71100	524	---	-----	---	STAFF DEVELOPMENT	10,000.00	10,000.00	280.00	9,720.00
141	E	71100	599	007	00000	000	OTHER CHARGES	0.00	0.00	38,631.34	-38,631.34
141	E	71100	599	008	00000	000	OTHER CHARGES	115,000.00	115,000.00	68,922.32	44,401.26
141	E	71100	599	009	00000	000	OTHER CHARGES	0.00	0.00	1,154.74	-1,154.74
141	E	71100	599	010	00000	000	OTHER CHARGES	0.00	0.00	1,183.00	-957.88
141	E	71100	599	---	-----	---	OTHER CHARGES	115,000.00	115,000.00	109,891.40	3,657.30
141	E	71100	722	007	00000	000	REGULAR INSTRUCTION EQUIPMENT	0.00	0.00	0.00	0.00
141	E	71100	722	008	00000	000	REGULAR INSTRUCTION EQUIPMENT	791,000.00	791,000.00	616,267.93	138,084.68
141	E	71100	722	---	-----	---	REGULAR INSTRUCTION EQUIPMENT	791,000.00	791,000.00	616,267.93	138,084.68
141	E	71100	---	---	-----	---	*REGULAR EDUC PROGRAM-ELEM/SEC	22,484,246.00	22,484,246.00	16,305,491.25	6,100,464.71
141	E	71200	116	001	00000	000	TEACHERS	0.00	0.00	154,782.80	-154,782.80
141	E	71200	116	002	00000	000	TEACHERS	0.00	0.00	268,701.84	-268,701.84
141	E	71200	116	003	00000	000	TEACHERS	0.00	0.00	123,283.08	-123,283.08
141	E	71200	116	004	00000	000	TEACHERS	0.00	0.00	231,231.27	-231,231.27
141	E	71200	116	005	00000	000	TEACHERS	0.00	0.00	120,803.73	-120,803.73
141	E	71200	116	006	00000	000	TEACHERS	0.00	0.00	244,472.40	-244,472.40
141	E	71200	116	007	00000	000	TEACHERS	0.00	0.00	190,728.90	-190,728.90
141	E	71200	116	008	00000	000	TEACHERS	1,896,333.00	1,896,333.00	0.00	1,896,333.00
141	E	71200	116	009	00000	000	TEACHERS	0.00	0.00	45,113.28	-45,113.28
141	E	71200	116	504	00000	000	TEACHERS	0.00	0.00	79,207.56	-79,207.56
141	E	71200	116	---	-----	---	TEACHERS	1,896,333.00	1,896,333.00	1,458,324.86	438,008.14
141	E	71200	117	001	00000	000	CAREER LADDER	0.00	0.00	750.06	-750.06
141	E	71200	117	002	00000	000	CAREER LADDER	0.00	0.00	1,500.12	-1,500.12
141	E	71200	117	007	00000	000	CAREER LADDER	0.00	0.00	750.06	-750.06
141	E	71200	117	008	00000	000	CAREER LADDER	3,000.00	3,000.00	0.00	3,000.00
141	E	71200	117	---	-----	---	CAREER LADDER	3,000.00	3,000.00	3,000.24	-0.24
141	E	71200	163	001	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	45,393.84	-45,393.84
141	E	71200	163	002	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	125,543.03	-125,543.03
141	E	71200	163	003	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	62,433.90	-62,433.90
141	E	71200	163	004	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	97,360.69	-97,360.69
141	E	71200	163	005	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	62,753.19	-62,753.19
141	E	71200	163	006	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	44,883.00	-44,883.00
141	E	71200	163	007	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	133,491.90	-133,491.90
141	E	71200	163	008	00000	000	EDUCATIONAL ASSISTANTS	893,742.00	893,742.00	0.00	893,742.00
141	E	71200	163	009	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	46,545.84	-46,545.84
141	E	71200	163	504	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	46,397.34	-46,397.34
141	E	71200	163	---	-----	---	EDUCATIONAL ASSISTANTS	893,742.00	893,742.00	664,802.73	228,939.27
141	E	71200	171	006	00000	000	SPEECH PATHOLOGIST	0.00	0.00	15,263.56	-15,263.56
141	E	71200	171	008	00000	000	SPEECH PATHOLOGIST	121,197.00	121,197.00	0.00	121,197.00
141	E	71200	171	009	00000	000	SPEECH PATHOLOGIST	0.00	0.00	54,561.21	-54,561.21
141	E	71200	171	---	-----	---	SPEECH PATHOLOGIST	121,197.00	121,197.00	69,824.77	51,372.23
141	E	71200	189	008	00000	000	OTHER SALARIES & WAGES	0.00	0.00	143.29	-143.29
141	E	71200	189	---	-----	---	OTHER SALARIES & WAGES	0.00	0.00	143.29	-143.29
141	E	71200	195	008	00000	000	CERTIFIED SUBSTITUTES	70,000.00	70,000.00	8,935.00	61,065.00

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 71200 195 ---	-----	---	CERTIFIED SUBSTITUTES	70,000.00	70,000.00	8,935.00	61,065.00
141 E 71200 198 008	00000 000		NON-CERTIFIED SUBSTITUTES	0.00	0.00	48,150.00	-48,150.00
141 E 71200 198 ---	-----	---	NON-CERTIFIED SUBSTITUTES	0.00	0.00	48,150.00	-48,150.00
141 E 71200 201 001	00000 000		SOCIAL SECURITY	0.00	0.00	11,456.72	-11,456.72
141 E 71200 201 002	00000 000		SOCIAL SECURITY	0.00	0.00	22,043.85	-22,043.85
141 E 71200 201 003	00000 000		SOCIAL SECURITY	0.00	0.00	10,795.13	-10,795.13
141 E 71200 201 004	00000 000		SOCIAL SECURITY	0.00	0.00	19,290.79	-19,290.79
141 E 71200 201 005	00000 000		SOCIAL SECURITY	0.00	0.00	10,390.05	-10,390.05
141 E 71200 201 006	00000 000		SOCIAL SECURITY	0.00	0.00	17,594.59	-17,594.59
141 E 71200 201 007	00000 000		SOCIAL SECURITY	0.00	0.00	18,896.50	-18,896.50
141 E 71200 201 008	00000 000		SOCIAL SECURITY	185,046.00	185,046.00	3,027.70	182,018.30
141 E 71200 201 009	00000 000		SOCIAL SECURITY	0.00	0.00	8,755.02	-8,755.02
141 E 71200 201 504	00000 000		SOCIAL SECURITY	0.00	0.00	7,480.12	-7,480.12
141 E 71200 201 ---	-----	---	SOCIAL SECURITY	185,046.00	185,046.00	129,730.47	55,315.53
141 E 71200 204 001	00000 000		STATE RETIREMENT	0.00	0.00	12,034.15	-12,034.15
141 E 71200 204 002	00000 000		STATE RETIREMENT	0.00	0.00	27,303.71	-27,303.71
141 E 71200 204 003	00000 000		STATE RETIREMENT	0.00	0.00	13,222.05	-13,222.05
141 E 71200 204 004	00000 000		STATE RETIREMENT	0.00	0.00	22,781.82	-22,781.82
141 E 71200 204 005	00000 000		STATE RETIREMENT	0.00	0.00	11,336.16	-11,336.16
141 E 71200 204 006	00000 000		STATE RETIREMENT	0.00	0.00	20,282.69	-20,282.69
141 E 71200 204 007	00000 000		STATE RETIREMENT	0.00	0.00	23,841.47	-23,841.47
141 E 71200 204 008	00000 000		STATE RETIREMENT	204,022.00	204,022.00	17.10	204,004.90
141 E 71200 204 009	00000 000		STATE RETIREMENT	0.00	0.00	9,571.46	-9,571.46
141 E 71200 204 504	00000 000		STATE RETIREMENT	0.00	0.00	8,721.56	-8,721.56
141 E 71200 204 ---	-----	---	STATE RETIREMENT	204,022.00	204,022.00	149,112.17	54,909.83
141 E 71200 205 002	00000 000		HSA FRINGE	0.00	0.00	86.00	-86.00
141 E 71200 205 005	00000 000		HSA FRINGE	0.00	0.00	774.00	-774.00
141 E 71200 205 007	00000 000		HSA FRINGE	0.00	0.00	516.00	-516.00
141 E 71200 205 ---	-----	---	HSA FRINGE	0.00	0.00	1,376.00	-1,376.00
141 E 71200 206 001	00000 000		LIFE INSURANCE	0.00	0.00	371.73	-371.73
141 E 71200 206 002	00000 000		LIFE INSURANCE	0.00	0.00	879.92	-879.92
141 E 71200 206 003	00000 000		LIFE INSURANCE	0.00	0.00	461.28	-461.28
141 E 71200 206 004	00000 000		LIFE INSURANCE	0.00	0.00	760.40	-760.40
141 E 71200 206 005	00000 000		LIFE INSURANCE	0.00	0.00	420.86	-420.86
141 E 71200 206 006	00000 000		LIFE INSURANCE	0.00	0.00	563.36	-563.36
141 E 71200 206 007	00000 000		LIFE INSURANCE	0.00	0.00	812.08	-812.08
141 E 71200 206 008	00000 000		LIFE INSURANCE	6,309.00	6,309.00	0.00	6,309.00
141 E 71200 206 009	00000 000		LIFE INSURANCE	0.00	0.00	302.17	-302.17
141 E 71200 206 504	00000 000		LIFE INSURANCE	0.00	0.00	307.52	-307.52
141 E 71200 206 ---	-----	---	LIFE INSURANCE	6,309.00	6,309.00	4,879.32	1,429.68
141 E 71200 207 001	00000 000		MEDICAL INSURANCE	0.00	0.00	33,249.00	-33,249.00
141 E 71200 207 002	00000 000		MEDICAL INSURANCE	0.00	0.00	100,229.50	-100,229.50
141 E 71200 207 003	00000 000		MEDICAL INSURANCE	0.00	0.00	44,381.00	-44,381.00
141 E 71200 207 004	00000 000		MEDICAL INSURANCE	0.00	0.00	63,285.00	-63,285.00
141 E 71200 207 005	00000 000		MEDICAL INSURANCE	0.00	0.00	42,849.00	-42,849.00
141 E 71200 207 006	00000 000		MEDICAL INSURANCE	0.00	0.00	62,086.20	-62,086.20
141 E 71200 207 007	00000 000		MEDICAL INSURANCE	0.00	0.00	78,984.20	-78,984.20
141 E 71200 207 008	00000 000		MEDICAL INSURANCE	642,234.00	642,234.00	0.00	642,234.00
141 E 71200 207 009	00000 000		MEDICAL INSURANCE	0.00	0.00	27,349.54	-27,349.54
141 E 71200 207 504	00000 000		MEDICAL INSURANCE	0.00	0.00	29,336.00	-29,336.00
141 E 71200 207 ---	-----	---	MEDICAL INSURANCE	642,234.00	642,234.00	481,749.44	160,484.56
141 E 71200 208 001	00000 000		DENTAL INSURANCE	0.00	0.00	935.65	-935.65
141 E 71200 208 002	00000 000		DENTAL INSURANCE	0.00	0.00	2,281.68	-2,281.68
141 E 71200 208 003	00000 000		DENTAL INSURANCE	0.00	0.00	1,196.16	-1,196.16
141 E 71200 208 004	00000 000		DENTAL INSURANCE	0.00	0.00	1,572.88	-1,572.88
141 E 71200 208 005	00000 000		DENTAL INSURANCE	0.00	0.00	996.80	-996.80
141 E 71200 208 006	00000 000		DENTAL INSURANCE	0.00	0.00	1,483.52	-1,483.52

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 71200 208 007 00000 000			DENTAL INSURANCE	0.00	0.00	2,104.96	-2,104.96
141 E 71200 208 008 00000 000			DENTAL INSURANCE	17,133.00	17,133.00	0.00	17,133.00
141 E 71200 208 009 00000 000			DENTAL INSURANCE	0.00	0.00	783.50	-783.50
141 E 71200 208 504 00000 000			DENTAL INSURANCE	0.00	0.00	797.44	-797.44
141 E 71200 208 --- ----- ---			DENTAL INSURANCE	17,133.00	17,133.00	12,152.59	4,980.41
141 E 71200 211 001 00000 000			LOCAL RETIREMENT	0.00	0.00	818.38	-818.38
141 E 71200 211 002 00000 000			LOCAL RETIREMENT	0.00	0.00	740.52	-740.52
141 E 71200 211 004 00000 000			LOCAL RETIREMENT	0.00	0.00	781.38	-781.38
141 E 71200 211 005 00000 000			LOCAL RETIREMENT	0.00	0.00	781.38	-781.38
141 E 71200 211 006 00000 000			LOCAL RETIREMENT	0.00	0.00	766.08	-766.08
141 E 71200 211 008 00000 000			LOCAL RETIREMENT	0.00	0.00	0.00	0.00
141 E 71200 211 --- ----- ---			LOCAL RETIREMENT	0.00	0.00	3,887.74	-3,887.74
141 E 71200 212 001 00000 000			MEDICARE	0.00	0.00	2,766.84	-2,766.84
141 E 71200 212 002 00000 000			MEDICARE	0.00	0.00	5,155.46	-5,155.46
141 E 71200 212 003 00000 000			MEDICARE	0.00	0.00	2,524.67	-2,524.67
141 E 71200 212 004 00000 000			MEDICARE	0.00	0.00	4,511.76	-4,511.76
141 E 71200 212 005 00000 000			MEDICARE	0.00	0.00	2,429.96	-2,429.96
141 E 71200 212 006 00000 000			MEDICARE	0.00	0.00	4,114.93	-4,114.93
141 E 71200 212 007 00000 000			MEDICARE	0.00	0.00	4,419.39	-4,419.39
141 E 71200 212 008 00000 000			MEDICARE	43,277.00	43,277.00	829.97	42,447.03
141 E 71200 212 009 00000 000			MEDICARE	0.00	0.00	2,048.24	-2,048.24
141 E 71200 212 504 00000 000			MEDICARE	0.00	0.00	1,749.31	-1,749.31
141 E 71200 212 --- ----- ---			MEDICARE	43,277.00	43,277.00	30,550.53	12,726.47
141 E 71200 299 001 00000 000			VISION INSURANCE	0.00	0.00	354.90	-354.90
141 E 71200 299 002 00000 000			VISION INSURANCE	0.00	0.00	803.40	-803.40
141 E 71200 299 003 00000 000			VISION INSURANCE	0.00	0.00	421.20	-421.20
141 E 71200 299 004 00000 000			VISION INSURANCE	0.00	0.00	694.20	-694.20
141 E 71200 299 005 00000 000			VISION INSURANCE	0.00	0.00	409.50	-409.50
141 E 71200 299 006 00000 000			VISION INSURANCE	0.00	0.00	514.80	-514.80
141 E 71200 299 007 00000 000			VISION INSURANCE	0.00	0.00	741.00	-741.00
141 E 71200 299 008 00000 000			VISION INSURANCE	6,272.00	6,272.00	0.00	6,272.00
141 E 71200 299 009 00000 000			VISION INSURANCE	0.00	0.00	275.93	-275.93
141 E 71200 299 504 00000 000			VISION INSURANCE	0.00	0.00	280.80	-280.80
141 E 71200 299 --- ----- ---			VISION INSURANCE	6,272.00	6,272.00	4,495.73	1,776.27
141 E 71200 312 006 00000 000			CONTRACTS W/PRIVATE AGENCIES	0.00	0.00	23,124.77	-23,131.77
141 E 71200 312 007 00000 000			CONTRACTS W/PRIVATE AGENCIES	0.00	0.00	23,124.76	-23,129.76
141 E 71200 312 008 00000 000			CONTRACTS W/PRIVATE AGENCIES	50,000.00	50,000.00	0.00	51,470.86
141 E 71200 312 --- ----- ---			CONTRACTS W/PRIVATE AGENCIES	50,000.00	50,000.00	46,249.53	5,209.33
141 E 71200 429 001 00000 000			INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	141.94	-141.94
141 E 71200 429 002 00000 000			INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	594.92	-594.92
141 E 71200 429 004 00000 000			INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	859.70	-859.70
141 E 71200 429 006 00000 000			INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	30.55	-30.55
141 E 71200 429 007 00000 000			INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	2,811.09	-3,009.09
141 E 71200 429 008 00000 000			INSTRUCTIONAL SUPPLIES & MATER	50,000.00	50,000.00	1,636.88	48,363.12
141 E 71200 429 009 00000 000			INSTRUCTIONAL SUPPLIES & MATER	0.00	0.00	244.74	-302.00
141 E 71200 429 --- ----- ---			INSTRUCTIONAL SUPPLIES & MATER	50,000.00	50,000.00	6,319.82	43,424.92
141 E 71200 499 001 00000 000			OTHER SUPPLIES & MATERIALS	0.00	0.00	1,736.60	-1,736.60
141 E 71200 499 002 00000 000			OTHER SUPPLIES & MATERIALS	0.00	0.00	2,650.09	-2,650.09
141 E 71200 499 003 00000 000			OTHER SUPPLIES & MATERIALS	0.00	0.00	854.12	-854.12
141 E 71200 499 004 00000 000			OTHER SUPPLIES & MATERIALS	0.00	0.00	2,372.60	-3,045.85
141 E 71200 499 005 00000 000			OTHER SUPPLIES & MATERIALS	0.00	0.00	578.63	-578.63
141 E 71200 499 006 00000 000			OTHER SUPPLIES & MATERIALS	0.00	0.00	1,931.90	-1,985.28
141 E 71200 499 007 00000 000			OTHER SUPPLIES & MATERIALS	0.00	0.00	3,862.15	-3,899.94
141 E 71200 499 008 00000 000			OTHER SUPPLIES & MATERIALS	32,500.00	32,500.00	1,603.66	30,896.34
141 E 71200 499 009 00000 000			OTHER SUPPLIES & MATERIALS	0.00	0.00	1,845.44	-1,845.44
141 E 71200 499 --- ----- ---			OTHER SUPPLIES & MATERIALS	32,500.00	32,500.00	17,435.19	14,300.39
141 E 71200 725 001 00000 000			SPECIAL ED EQUIPMENT	0.00	0.00	1,378.98	-1,378.98

Fnd T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
							Original Budget	Revised Budget	FYTD Activity	Available Funds
141	E	71200	725	002	00000	000	0.00	0.00	437.44	-437.44
141	E	71200	725	004	00000	000	0.00	0.00	10,819.07	-10,819.07
141	E	71200	725	006	00000	000	0.00	0.00	539.91	-2,649.17
141	E	71200	725	007	00000	000	0.00	0.00	4,222.69	-4,222.69
141	E	71200	725	008	00000	000	10,000.00	10,000.00	864.99	9,135.01
141	E	71200	725	---	-----	---	10,000.00	10,000.00	18,263.08	-10,372.34
141	E	71200	---	---	-----	---	4,231,065.00	4,231,065.00	3,159,382.50	1,070,012.42
141	E	71300	105	008	00000	000	113,792.00	113,792.00	94,826.00	18,966.00
141	E	71300	105	---	-----	---	113,792.00	113,792.00	94,826.00	18,966.00
141	E	71300	116	005	00000	000	0.00	0.00	13,624.38	-13,624.38
141	E	71300	116	006	00000	000	0.00	0.00	11,762.46	-11,762.46
141	E	71300	116	007	00000	000	0.00	0.00	410,173.72	-410,173.72
141	E	71300	116	008	00000	000	599,208.00	599,208.00	0.00	599,208.00
141	E	71300	116	---	-----	---	599,208.00	599,208.00	435,560.56	163,647.44
141	E	71300	117	008	00000	000	1,000.00	1,000.00	0.00	1,000.00
141	E	71300	117	---	-----	---	1,000.00	1,000.00	0.00	1,000.00
141	E	71300	201	005	00000	000	0.00	0.00	787.30	-787.30
141	E	71300	201	006	00000	000	0.00	0.00	677.86	-677.86
141	E	71300	201	007	00000	000	0.00	0.00	23,615.56	-23,615.56
141	E	71300	201	008	00000	000	44,268.00	44,268.00	5,334.36	38,933.64
141	E	71300	201	---	-----	---	44,268.00	44,268.00	30,415.08	13,852.92
141	E	71300	204	005	00000	000	0.00	0.00	866.52	-866.52
141	E	71300	204	006	00000	000	0.00	0.00	748.08	-748.08
141	E	71300	204	007	00000	000	0.00	0.00	30,124.39	-30,124.39
141	E	71300	204	008	00000	000	52,979.00	52,979.00	6,052.33	46,926.67
141	E	71300	204	---	-----	---	52,979.00	52,979.00	37,791.32	15,187.68
141	E	71300	205	007	00000	000	0.00	0.00	430.00	-430.00
141	E	71300	205	---	-----	---	0.00	0.00	430.00	-430.00
141	E	71300	206	005	00000	000	0.00	0.00	19.22	-19.22
141	E	71300	206	006	00000	000	0.00	0.00	19.22	-19.22
141	E	71300	206	007	00000	000	0.00	0.00	632.48	-632.48
141	E	71300	206	008	00000	000	867.00	867.00	85.28	781.72
141	E	71300	206	---	-----	---	867.00	867.00	756.20	110.80
141	E	71300	207	005	00000	000	0.00	0.00	2,938.34	-2,938.34
141	E	71300	207	006	00000	000	0.00	0.00	2,938.16	-2,938.16
141	E	71300	207	007	00000	000	0.00	0.00	75,375.50	-75,375.50
141	E	71300	207	008	00000	000	102,322.00	102,322.00	12,208.00	90,114.00
141	E	71300	207	---	-----	---	102,322.00	102,322.00	93,460.00	8,862.00
141	E	71300	208	005	00000	000	0.00	0.00	49.82	-49.82
141	E	71300	208	006	00000	000	0.00	0.00	49.82	-49.82
141	E	71300	208	007	00000	000	0.00	0.00	1,711.04	-1,711.04
141	E	71300	208	008	00000	000	2,497.00	2,497.00	221.36	2,275.64
141	E	71300	208	---	-----	---	2,497.00	2,497.00	2,032.04	464.96
141	E	71300	212	005	00000	000	0.00	0.00	184.16	-184.16
141	E	71300	212	006	00000	000	0.00	0.00	158.44	-158.44
141	E	71300	212	007	00000	000	0.00	0.00	5,522.90	-5,522.90
141	E	71300	212	008	00000	000	10,353.00	10,353.00	1,247.52	9,105.48
141	E	71300	212	---	-----	---	10,353.00	10,353.00	7,113.02	3,239.98
141	E	71300	299	005	00000	000	0.00	0.00	17.64	-17.64
141	E	71300	299	006	00000	000	0.00	0.00	17.46	-17.46
141	E	71300	299	007	00000	000	0.00	0.00	602.64	-602.64
141	E	71300	299	008	00000	000	885.00	885.00	78.00	807.00
141	E	71300	299	---	-----	---	885.00	885.00	715.74	169.26
141	E	71300	355	007	00000	000	0.00	0.00	12,000.00	-12,000.00
141	E	71300	355	008	00000	000	12,000.00	12,000.00	0.00	12,000.00
141	E	71300	355	---	-----	---	12,000.00	12,000.00	12,000.00	0.00
141	E	71300	429	007	00000	000	0.00	0.00	15,000.00	-15,000.00

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 71300 429 008 00000 000			INSTRUCTIONAL SUPPLIES & MATER	15,000.00	15,000.00	0.00	15,000.00
141 E 71300 429 --- --- --- ---			INSTRUCTIONAL SUPPLIES & MATER	15,000.00	15,000.00	15,000.00	0.00
141 E 71300 599 007 00000 000			OTHER CHARGES	0.00	0.00	5,000.00	-5,000.00
141 E 71300 599 008 00000 000			OTHER CHARGES	5,000.00	5,000.00	0.00	5,000.00
141 E 71300 599 --- --- --- ---			OTHER CHARGES	5,000.00	5,000.00	5,000.00	0.00
141 E 71300 --- --- --- --- ---			*VOCATIONAL EDUCATION PROGRAM	960,171.00	960,171.00	735,099.96	225,071.04
141 E 72110 105 008 00000 000			SUPERVISOR/DIRECTOR	106,639.00	106,639.00	79,979.40	26,659.60
141 E 72110 105 --- --- --- ---			SUPERVISOR/DIRECTOR	106,639.00	106,639.00	79,979.40	26,659.60
141 E 72110 162 008 00000 000			CLERICAL PERSONNEL	34,653.00	34,653.00	29,240.04	5,412.96
141 E 72110 162 --- --- --- ---			CLERICAL PERSONNEL	34,653.00	34,653.00	29,240.04	5,412.96
141 E 72110 201 008 00000 000			SOCIAL SECURITY	8,760.00	8,760.00	6,323.06	2,436.94
141 E 72110 201 --- --- --- ---			SOCIAL SECURITY	8,760.00	8,760.00	6,323.06	2,436.94
141 E 72110 204 008 00000 000			STATE RETIREMENT	9,933.00	9,933.00	7,408.33	2,524.67
141 E 72110 204 --- --- --- ---			STATE RETIREMENT	9,933.00	9,933.00	7,408.33	2,524.67
141 E 72110 206 008 00000 000			LIFE INSURANCE	192.00	192.00	153.76	38.24
141 E 72110 206 --- --- --- ---			LIFE INSURANCE	192.00	192.00	153.76	38.24
141 E 72110 207 008 00000 000			MEDICAL INSURANCE	15,689.00	15,689.00	17,526.00	-1,837.00
141 E 72110 207 --- --- --- ---			MEDICAL INSURANCE	15,689.00	15,689.00	17,526.00	-1,837.00
141 E 72110 208 008 00000 000			DENTAL INSURANCE	554.00	554.00	398.72	155.28
141 E 72110 208 --- --- --- ---			DENTAL INSURANCE	554.00	554.00	398.72	155.28
141 E 72110 212 008 00000 000			MEDICARE	2,049.00	2,049.00	1,478.74	570.26
141 E 72110 212 --- --- --- ---			MEDICARE	2,049.00	2,049.00	1,478.74	570.26
141 E 72110 299 008 00000 000			VISION INSURANCE	196.00	196.00	140.40	55.60
141 E 72110 299 --- --- --- ---			VISION INSURANCE	196.00	196.00	140.40	55.60
141 E 72110 355 008 00000 000			TRAVEL	750.00	750.00	623.87	126.13
141 E 72110 355 --- --- --- ---			TRAVEL	750.00	750.00	623.87	126.13
141 E 72110 499 008 00000 000			OTHER SUPPLIES & MATERIALS	2,000.00	2,000.00	70.52	1,929.48
141 E 72110 499 --- --- --- ---			OTHER SUPPLIES & MATERIALS	2,000.00	2,000.00	70.52	1,929.48
141 E 72110 524 008 00000 000			STAFF DEVELOPMENT	4,500.00	4,500.00	2,692.11	1,807.89
141 E 72110 524 --- --- --- ---			STAFF DEVELOPMENT	4,500.00	4,500.00	2,692.11	1,807.89
141 E 72110 599 008 00000 000			OTHER CHARGES	750.00	750.00	5,528.08	-4,778.08
141 E 72110 599 --- --- --- ---			OTHER CHARGES	750.00	750.00	5,528.08	-4,778.08
141 E 72110 --- --- --- --- ---			*ATTENDANCE	186,665.00	186,665.00	151,563.03	35,101.97
141 E 72120 105 008 00000 000			SUPERVISOR/DIRECTOR	74,468.00	74,468.00	2,250.00	72,218.00
141 E 72120 105 022 00000 000			SUPERVISOR/DIRECTOR	0.00	0.00	55,851.12	-55,851.12
141 E 72120 105 --- --- --- ---			SUPERVISOR/DIRECTOR	74,468.00	74,468.00	58,101.12	16,366.88
141 E 72120 131 001 00000 000			SCHOOL NURSE	0.00	0.00	47,876.40	-47,876.40
141 E 72120 131 002 00000 000			SCHOOL NURSE	0.00	0.00	42,948.90	-42,948.90
141 E 72120 131 003 00000 000			SCHOOL NURSE	0.00	0.00	40,132.62	-40,132.62
141 E 72120 131 004 00000 000			SCHOOL NURSE	0.00	0.00	42,948.90	-42,948.90
141 E 72120 131 005 00000 000			SCHOOL NURSE	0.00	0.00	37,076.42	-37,076.42
141 E 72120 131 006 00000 000			SCHOOL NURSE	0.00	0.00	40,836.06	-40,836.06
141 E 72120 131 007 00000 000			SCHOOL NURSE	0.00	0.00	49,987.62	-49,987.62
141 E 72120 131 008 00000 000			SCHOOL NURSE	429,462.00	429,462.00	24,420.00	405,042.00
141 E 72120 131 --- --- --- ---			SCHOOL NURSE	429,462.00	429,462.00	326,226.92	103,235.08
141 E 72120 146 022 00000 000			BUS DRIVERS	0.00	0.00	75.00	-75.00
141 E 72120 146 --- --- --- ---			BUS DRIVERS	0.00	0.00	75.00	-75.00
141 E 72120 201 001 00000 000			SOCIAL SECURITY	0.00	0.00	2,700.63	-2,700.63
141 E 72120 201 002 00000 000			SOCIAL SECURITY	0.00	0.00	2,649.06	-2,649.06
141 E 72120 201 003 00000 000			SOCIAL SECURITY	0.00	0.00	2,104.42	-2,104.42
141 E 72120 201 004 00000 000			SOCIAL SECURITY	0.00	0.00	2,246.44	-2,246.44
141 E 72120 201 005 00000 000			SOCIAL SECURITY	0.00	0.00	1,949.29	-1,949.29
141 E 72120 201 006 00000 000			SOCIAL SECURITY	0.00	0.00	2,526.68	-2,526.68
141 E 72120 201 007 00000 000			SOCIAL SECURITY	0.00	0.00	2,790.42	-2,790.42
141 E 72120 201 008 00000 000			SOCIAL SECURITY	31,244.00	31,244.00	1,643.88	29,600.12
141 E 72120 201 022 00000 000			SOCIAL SECURITY	0.00	0.00	3,226.65	-3,226.65
141 E 72120 201 --- --- --- ---			SOCIAL SECURITY	31,244.00	31,244.00	21,837.47	9,406.53

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 72120 204 002 00000 000	STATE RETIREMENT	0.00	0.00	3,435.84	-3,435.84		
141 E 72120 204 003 00000 000	STATE RETIREMENT	0.00	0.00	3,210.66	-3,210.66		
141 E 72120 204 004 00000 000	STATE RETIREMENT	0.00	0.00	3,435.84	-3,435.84		
141 E 72120 204 005 00000 000	STATE RETIREMENT	0.00	0.00	2,965.99	-2,965.99		
141 E 72120 204 006 00000 000	STATE RETIREMENT	0.00	0.00	3,266.82	-3,266.82		
141 E 72120 204 007 00000 000	STATE RETIREMENT	0.00	0.00	3,998.88	-3,998.88		
141 E 72120 204 008 00000 000	STATE RETIREMENT	33,511.00	33,511.00	143.10	33,367.90		
141 E 72120 204 022 00000 000	STATE RETIREMENT	0.00	0.00	3,552.12	-3,552.12		
141 E 72120 204 --- ----- ---	STATE RETIREMENT	33,511.00	33,511.00	24,009.25	9,501.75		
141 E 72120 206 001 00000 000	LIFE INSURANCE	0.00	0.00	76.88	-76.88		
141 E 72120 206 002 00000 000	LIFE INSURANCE	0.00	0.00	76.88	-76.88		
141 E 72120 206 003 00000 000	LIFE INSURANCE	0.00	0.00	76.88	-76.88		
141 E 72120 206 004 00000 000	LIFE INSURANCE	0.00	0.00	76.88	-76.88		
141 E 72120 206 005 00000 000	LIFE INSURANCE	0.00	0.00	76.88	-76.88		
141 E 72120 206 006 00000 000	LIFE INSURANCE	0.00	0.00	76.88	-76.88		
141 E 72120 206 007 00000 000	LIFE INSURANCE	0.00	0.00	76.88	-76.88		
141 E 72120 206 008 00000 000	LIFE INSURANCE	803.00	803.00	0.00	803.00		
141 E 72120 206 022 00000 000	LIFE INSURANCE	0.00	0.00	76.88	-76.88		
141 E 72120 206 --- ----- ---	LIFE INSURANCE	803.00	803.00	615.04	187.96		
141 E 72120 207 001 00000 000	MEDICAL INSURANCE	0.00	0.00	10,488.00	-10,488.00		
141 E 72120 207 002 00000 000	MEDICAL INSURANCE	0.00	0.00	5,773.00	-5,773.00		
141 E 72120 207 003 00000 000	MEDICAL INSURANCE	0.00	0.00	11,753.00	-11,753.00		
141 E 72120 207 004 00000 000	MEDICAL INSURANCE	0.00	0.00	11,753.00	-11,753.00		
141 E 72120 207 005 00000 000	MEDICAL INSURANCE	0.00	0.00	11,753.00	-11,753.00		
141 E 72120 207 006 00000 000	MEDICAL INSURANCE	0.00	0.00	5,773.00	-5,773.00		
141 E 72120 207 007 00000 000	MEDICAL INSURANCE	0.00	0.00	11,753.00	-11,753.00		
141 E 72120 207 008 00000 000	MEDICAL INSURANCE	107,867.00	107,867.00	0.00	107,867.00		
141 E 72120 207 022 00000 000	MEDICAL INSURANCE	0.00	0.00	10,138.00	-10,138.00		
141 E 72120 207 --- ----- ---	MEDICAL INSURANCE	107,867.00	107,867.00	79,184.00	28,683.00		
141 E 72120 208 001 00000 000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36		
141 E 72120 208 002 00000 000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36		
141 E 72120 208 003 00000 000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36		
141 E 72120 208 004 00000 000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36		
141 E 72120 208 005 00000 000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36		
141 E 72120 208 006 00000 000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36		
141 E 72120 208 007 00000 000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36		
141 E 72120 208 008 00000 000	DENTAL INSURANCE	2,220.00	2,220.00	0.00	2,220.00		
141 E 72120 208 022 00000 000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36		
141 E 72120 208 --- ----- ---	DENTAL INSURANCE	2,220.00	2,220.00	1,594.88	625.12		
141 E 72120 211 001 00000 000	LOCAL RETIREMENT	0.00	0.00	1,436.22	-1,436.22		
141 E 72120 211 --- ----- ---	LOCAL RETIREMENT	0.00	0.00	1,436.22	-1,436.22		
141 E 72120 212 001 00000 000	MEDICARE	0.00	0.00	631.60	-631.60		
141 E 72120 212 002 00000 000	MEDICARE	0.00	0.00	619.56	-619.56		
141 E 72120 212 003 00000 000	MEDICARE	0.00	0.00	492.20	-492.20		
141 E 72120 212 004 00000 000	MEDICARE	0.00	0.00	525.32	-525.32		
141 E 72120 212 005 00000 000	MEDICARE	0.00	0.00	455.87	-455.87		
141 E 72120 212 006 00000 000	MEDICARE	0.00	0.00	590.92	-590.92		
141 E 72120 212 007 00000 000	MEDICARE	0.00	0.00	652.62	-652.62		
141 E 72120 212 008 00000 000	MEDICARE	7,307.00	7,307.00	384.49	6,922.51		
141 E 72120 212 022 00000 000	MEDICARE	0.00	0.00	754.59	-754.59		
141 E 72120 212 --- ----- ---	MEDICARE	7,307.00	7,307.00	5,107.17	2,199.83		
141 E 72120 299 001 00000 000	VISION INSURANCE	0.00	0.00	70.20	-70.20		
141 E 72120 299 002 00000 000	VISION INSURANCE	0.00	0.00	70.20	-70.20		
141 E 72120 299 003 00000 000	VISION INSURANCE	0.00	0.00	70.20	-70.20		
141 E 72120 299 004 00000 000	VISION INSURANCE	0.00	0.00	70.20	-70.20		
141 E 72120 299 005 00000 000	VISION INSURANCE	0.00	0.00	70.20	-70.20		
141 E 72120 299 006 00000 000	VISION INSURANCE	0.00	0.00	70.20	-70.20		

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 72120 299 007 00000 000			VISION INSURANCE	0.00	0.00	70.20	-70.20
141 E 72120 299 008 00000 000			VISION INSURANCE	2,220.00	2,220.00	0.00	2,220.00
141 E 72120 299 022 00000 000			VISION INSURANCE	0.00	0.00	70.20	-70.20
141 E 72120 299 --- ----- ---			VISION INSURANCE	2,220.00	2,220.00	561.60	1,658.40
141 E 72120 355 008 00000 000			TRAVEL	300.00	300.00	490.03	-190.03
141 E 72120 355 --- ----- ---			TRAVEL	300.00	300.00	490.03	-190.03
141 E 72120 413 008 00000 000			DRUGS & MEDICAL SUPPLIES	35,000.00	35,000.00	5,323.12	29,676.88
141 E 72120 413 --- ----- ---			DRUGS & MEDICAL SUPPLIES	35,000.00	35,000.00	5,323.12	29,676.88
141 E 72120 499 008 00000 000			OTHER SUPPLIES & MATERIALS	9,500.00	9,500.00	275.65	9,224.35
141 E 72120 499 022 00000 000			OTHER SUPPLIES & MATERIALS	0.00	0.00	9,025.36	-9,229.36
141 E 72120 499 --- ----- ---			OTHER SUPPLIES & MATERIALS	9,500.00	9,500.00	9,301.01	-5.01
141 E 72120 524 008 00000 000			STAFF DEVELOPMENT	5,200.00	5,200.00	5,367.64	-167.64
141 E 72120 524 022 00000 000			STAFF DEVELOPMENT	0.00	0.00	910.24	-910.24
141 E 72120 524 --- ----- ---			STAFF DEVELOPMENT	5,200.00	5,200.00	6,277.88	-1,077.88
141 E 72120 599 008 00000 000			OTHER CHARGES	0.00	0.00	11,370.85	-11,156.36
141 E 72120 599 022 00000 000			OTHER CHARGES	0.00	0.00	50.00	-50.00
141 E 72120 599 --- ----- ---			OTHER CHARGES	0.00	0.00	11,420.85	-11,206.36
141 E 72120 --- --- ----- ---			*HEALTH SERVICES	739,102.00	739,102.00	551,561.56	187,550.93
141 E 72130 117 002 00000 000			CAREER LADDER	0.00	0.00	500.00	-500.00
141 E 72130 117 008 00000 000			CAREER LADDER	2,000.00	2,000.00	0.00	2,000.00
141 E 72130 117 --- ----- ---			CAREER LADDER	2,000.00	2,000.00	500.00	1,500.00
141 E 72130 123 001 00000 000			GUIDANCE PERSONNEL	0.00	0.00	55,174.50	-55,174.50
141 E 72130 123 002 00000 000			GUIDANCE PERSONNEL	0.00	0.00	50,849.14	-50,849.14
141 E 72130 123 003 00000 000			GUIDANCE PERSONNEL	0.00	0.00	57,205.62	-57,205.62
141 E 72130 123 004 00000 000			GUIDANCE PERSONNEL	0.00	0.00	55,851.84	-55,851.84
141 E 72130 123 005 00000 000			GUIDANCE PERSONNEL	0.00	0.00	59,913.00	-59,913.00
141 E 72130 123 006 00000 000			GUIDANCE PERSONNEL	0.00	0.00	55,173.78	-55,173.78
141 E 72130 123 007 00000 000			GUIDANCE PERSONNEL	0.00	0.00	179,394.30	-179,394.30
141 E 72130 123 008 00000 000			GUIDANCE PERSONNEL	699,892.00	699,892.00	0.00	699,892.00
141 E 72130 123 --- ----- ---			GUIDANCE PERSONNEL	699,892.00	699,892.00	513,562.18	186,329.82
141 E 72130 161 007 00000 000			SECRETARY	0.00	0.00	23,223.06	-23,223.06
141 E 72130 161 008 00000 000			SECRETARY	30,964.00	30,964.00	0.00	30,964.00
141 E 72130 161 --- ----- ---			SECRETARY	30,964.00	30,964.00	23,223.06	7,740.94
141 E 72130 201 001 00000 000			SOCIAL SECURITY	0.00	0.00	3,209.51	-3,209.51
141 E 72130 201 002 00000 000			SOCIAL SECURITY	0.00	0.00	2,914.53	-2,914.53
141 E 72130 201 003 00000 000			SOCIAL SECURITY	0.00	0.00	3,546.72	-3,546.72
141 E 72130 201 004 00000 000			SOCIAL SECURITY	0.00	0.00	3,080.86	-3,080.86
141 E 72130 201 005 00000 000			SOCIAL SECURITY	0.00	0.00	3,152.38	-3,152.38
141 E 72130 201 006 00000 000			SOCIAL SECURITY	0.00	0.00	3,388.89	-3,388.89
141 E 72130 201 007 00000 000			SOCIAL SECURITY	0.00	0.00	11,444.22	-11,444.22
141 E 72130 201 008 00000 000			SOCIAL SECURITY	45,437.00	45,437.00	0.00	45,437.00
141 E 72130 201 --- ----- ---			SOCIAL SECURITY	45,437.00	45,437.00	30,737.11	14,699.89
141 E 72130 204 001 00000 000			STATE RETIREMENT	0.00	0.00	3,509.10	-3,509.10
141 E 72130 204 002 00000 000			STATE RETIREMENT	0.00	0.00	3,265.76	-3,265.76
141 E 72130 204 003 00000 000			STATE RETIREMENT	0.00	0.00	3,638.34	-3,638.34
141 E 72130 204 004 00000 000			STATE RETIREMENT	0.00	0.00	4,468.14	-4,468.14
141 E 72130 204 005 00000 000			STATE RETIREMENT	0.00	0.00	3,810.42	-3,810.42
141 E 72130 204 006 00000 000			STATE RETIREMENT	0.00	0.00	3,509.10	-3,509.10
141 E 72130 204 007 00000 000			STATE RETIREMENT	0.00	0.00	13,253.40	-13,253.40
141 E 72130 204 008 00000 000			STATE RETIREMENT	49,101.00	49,101.00	0.00	49,101.00
141 E 72130 204 --- ----- ---			STATE RETIREMENT	49,101.00	49,101.00	35,454.26	13,646.74
141 E 72130 206 001 00000 000			LIFE INSURANCE	0.00	0.00	76.88	-76.88
141 E 72130 206 002 00000 000			LIFE INSURANCE	0.00	0.00	68.24	-68.24
141 E 72130 206 003 00000 000			LIFE INSURANCE	0.00	0.00	76.88	-76.88
141 E 72130 206 004 00000 000			LIFE INSURANCE	0.00	0.00	76.88	-76.88
141 E 72130 206 005 00000 000			LIFE INSURANCE	0.00	0.00	76.88	-76.88
141 E 72130 206 006 00000 000			LIFE INSURANCE	0.00	0.00	76.88	-76.88

Fnd	T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
								Original Budget	Revised Budget	FYTD Activity	Available Funds
141	E	72130	206	007	00000	000	LIFE INSURANCE	0.00	0.00	307.52	-307.52
141	E	72130	206	008	00000	000	LIFE INSURANCE	1,004.00	1,004.00	0.00	1,004.00
141	E	72130	206	---	-----	---	LIFE INSURANCE	1,004.00	1,004.00	760.16	243.84
141	E	72130	207	001	00000	000	MEDICAL INSURANCE	0.00	0.00	10,138.00	-10,138.00
141	E	72130	207	002	00000	000	MEDICAL INSURANCE	0.00	0.00	9,326.00	-9,326.00
141	E	72130	207	003	00000	000	MEDICAL INSURANCE	0.00	0.00	5,773.00	-5,773.00
141	E	72130	207	004	00000	000	MEDICAL INSURANCE	0.00	0.00	11,753.00	-11,753.00
141	E	72130	207	005	00000	000	MEDICAL INSURANCE	0.00	0.00	11,753.00	-11,753.00
141	E	72130	207	006	00000	000	MEDICAL INSURANCE	0.00	0.00	5,773.00	-5,773.00
141	E	72130	207	007	00000	000	MEDICAL INSURANCE	0.00	0.00	31,158.00	-31,158.00
141	E	72130	207	008	00000	000	MEDICAL INSURANCE	111,174.00	111,174.00	0.00	111,174.00
141	E	72130	207	---	-----	---	MEDICAL INSURANCE	111,174.00	111,174.00	85,674.00	25,500.00
141	E	72130	208	001	00000	000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36
141	E	72130	208	002	00000	000	DENTAL INSURANCE	0.00	0.00	67.02	-67.02
141	E	72130	208	003	00000	000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36
141	E	72130	208	004	00000	000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36
141	E	72130	208	005	00000	000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36
141	E	72130	208	006	00000	000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36
141	E	72130	208	007	00000	000	DENTAL INSURANCE	0.00	0.00	797.44	-797.44
141	E	72130	208	008	00000	000	DENTAL INSURANCE	2,497.00	2,497.00	0.00	2,497.00
141	E	72130	208	---	-----	---	DENTAL INSURANCE	2,497.00	2,497.00	1,861.26	635.74
141	E	72130	212	001	00000	000	MEDICARE	0.00	0.00	750.59	-750.59
141	E	72130	212	002	00000	000	MEDICARE	0.00	0.00	681.61	-681.61
141	E	72130	212	003	00000	000	MEDICARE	0.00	0.00	829.44	-829.44
141	E	72130	212	004	00000	000	MEDICARE	0.00	0.00	720.53	-720.53
141	E	72130	212	005	00000	000	MEDICARE	0.00	0.00	737.24	-737.24
141	E	72130	212	006	00000	000	MEDICARE	0.00	0.00	792.60	-792.60
141	E	72130	212	007	00000	000	MEDICARE	0.00	0.00	2,676.38	-2,676.38
141	E	72130	212	008	00000	000	MEDICARE	10,626.00	10,626.00	0.00	10,626.00
141	E	72130	212	---	-----	---	MEDICARE	10,626.00	10,626.00	7,188.39	3,437.61
141	E	72130	299	001	00000	000	VISION INSURANCE	0.00	0.00	70.20	-70.20
141	E	72130	299	002	00000	000	VISION INSURANCE	0.00	0.00	62.40	-62.40
141	E	72130	299	003	00000	000	VISION INSURANCE	0.00	0.00	70.20	-70.20
141	E	72130	299	004	00000	000	VISION INSURANCE	0.00	0.00	70.20	-70.20
141	E	72130	299	005	00000	000	VISION INSURANCE	0.00	0.00	70.20	-70.20
141	E	72130	299	006	00000	000	VISION INSURANCE	0.00	0.00	70.20	-70.20
141	E	72130	299	007	00000	000	VISION INSURANCE	0.00	0.00	280.80	-280.80
141	E	72130	299	008	00000	000	VISION INSURANCE	984.00	984.00	0.00	984.00
141	E	72130	299	---	-----	---	VISION INSURANCE	984.00	984.00	694.20	289.80
141	E	72130	312	008	00000	000	CONTRACTS W/PRIVATE AGENCIES	79,545.00	79,545.00	66,316.67	13,228.33
141	E	72130	312	---	-----	---	CONTRACTS W/PRIVATE AGENCIES	79,545.00	79,545.00	66,316.67	13,228.33
141	E	72130	322	008	00000	000	EVALUATION & TESTING	15,000.00	15,000.00	0.00	15,000.00
141	E	72130	322	---	-----	---	EVALUATION & TESTING	15,000.00	15,000.00	0.00	15,000.00
141	E	72130	524	008	00000	000	STAFF DEVELOPMENT	340.00	340.00	266.92	73.08
141	E	72130	524	---	-----	---	STAFF DEVELOPMENT	340.00	340.00	266.92	73.08
141	E	72130	---	---	-----	---	*OTHER STUDENT SUPPORT	1,048,564.00	1,048,564.00	766,238.21	282,325.79
141	E	72210	105	008	00000	000	SUPERVISOR/DIRECTOR	270,518.00	270,518.00	115,292.80	155,225.20
141	E	72210	105	010	00000	000	SUPERVISOR/DIRECTOR	0.00	0.00	110,139.20	-110,139.20
141	E	72210	105	---	-----	---	SUPERVISOR/DIRECTOR	270,518.00	270,518.00	225,432.00	45,086.00
141	E	72210	117	008	00000	000	CAREER LADDER	3,000.00	3,000.00	750.06	2,249.94
141	E	72210	117	---	-----	---	CAREER LADDER	3,000.00	3,000.00	750.06	2,249.94
141	E	72210	129	001	00000	000	LIBRARIANS	0.00	0.00	40,958.28	-40,958.28
141	E	72210	129	004	00000	000	LIBRARIANS	0.00	0.00	54,497.34	-54,497.34
141	E	72210	129	005	00000	000	LIBRARIANS	0.00	0.00	54,497.34	-54,497.34
141	E	72210	129	007	00000	000	LIBRARIANS	0.00	0.00	47,389.50	-47,389.50
141	E	72210	129	008	00000	000	LIBRARIANS	290,178.00	290,178.00	0.00	290,178.00
141	E	72210	129	---	-----	---	LIBRARIANS	290,178.00	290,178.00	197,342.46	92,835.54

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 72210 161 008 00000 000			SECRETARY	69,677.00	69,677.00	58,064.20	11,612.80
141 E 72210 161 --- --- --- ---			SECRETARY	69,677.00	69,677.00	58,064.20	11,612.80
141 E 72210 189 008 00000 000			OTHER SALARIES & WAGES	0.00	0.00	2,100.00	-2,100.00
141 E 72210 189 --- --- --- ---			OTHER SALARIES & WAGES	0.00	0.00	2,100.00	-2,100.00
141 E 72210 201 001 00000 000			SOCIAL SECURITY	0.00	0.00	2,358.10	-2,358.10
141 E 72210 201 004 00000 000			SOCIAL SECURITY	0.00	0.00	3,035.66	-3,035.66
141 E 72210 201 007 00000 000			SOCIAL SECURITY	0.00	0.00	2,717.62	-2,717.62
141 E 72210 201 008 00000 000			SOCIAL SECURITY	39,269.00	39,269.00	10,530.34	28,738.66
141 E 72210 201 010 00000 000			SOCIAL SECURITY	0.00	0.00	6,752.76	-6,752.76
141 E 72210 201 --- --- --- ---			SOCIAL SECURITY	39,269.00	39,269.00	25,394.48	13,874.52
141 E 72210 204 001 00000 000			STATE RETIREMENT	0.00	0.00	3,276.54	-3,276.54
141 E 72210 204 004 00000 000			STATE RETIREMENT	0.00	0.00	3,466.08	-3,466.08
141 E 72210 204 005 00000 000			STATE RETIREMENT	0.00	0.00	3,466.08	-3,466.08
141 E 72210 204 007 00000 000			STATE RETIREMENT	0.00	0.00	3,013.92	-3,013.92
141 E 72210 204 008 00000 000			STATE RETIREMENT	44,019.00	44,019.00	7,526.24	36,492.76
141 E 72210 204 010 00000 000			STATE RETIREMENT	0.00	0.00	7,029.58	-7,029.58
141 E 72210 204 --- --- --- ---			STATE RETIREMENT	44,019.00	44,019.00	27,778.44	16,240.56
141 E 72210 206 001 00000 000			LIFE INSURANCE	0.00	0.00	76.88	-76.88
141 E 72210 206 004 00000 000			LIFE INSURANCE	0.00	0.00	76.88	-76.88
141 E 72210 206 007 00000 000			LIFE INSURANCE	0.00	0.00	76.88	-76.88
141 E 72210 206 008 00000 000			LIFE INSURANCE	610.00	610.00	174.84	435.16
141 E 72210 206 010 00000 000			LIFE INSURANCE	0.00	0.00	85.28	-85.28
141 E 72210 206 --- --- --- ---			LIFE INSURANCE	610.00	610.00	490.76	119.24
141 E 72210 207 001 00000 000			MEDICAL INSURANCE	0.00	0.00	7,652.00	-7,652.00
141 E 72210 207 004 00000 000			MEDICAL INSURANCE	0.00	0.00	11,753.00	-11,753.00
141 E 72210 207 007 00000 000			MEDICAL INSURANCE	0.00	0.00	11,753.00	-11,753.00
141 E 72210 207 008 00000 000			MEDICAL INSURANCE	58,152.00	58,152.00	18,291.40	39,860.60
141 E 72210 207 010 00000 000			MEDICAL INSURANCE	0.00	0.00	6,404.00	-6,404.00
141 E 72210 207 --- --- --- ---			MEDICAL INSURANCE	58,152.00	58,152.00	55,853.40	2,298.60
141 E 72210 208 001 00000 000			DENTAL INSURANCE	0.00	0.00	199.36	-199.36
141 E 72210 208 004 00000 000			DENTAL INSURANCE	0.00	0.00	199.36	-199.36
141 E 72210 208 007 00000 000			DENTAL INSURANCE	0.00	0.00	199.36	-199.36
141 E 72210 208 008 00000 000			DENTAL INSURANCE	1,761.00	1,761.00	453.80	1,307.20
141 E 72210 208 010 00000 000			DENTAL INSURANCE	0.00	0.00	221.36	-221.36
141 E 72210 208 --- --- --- ---			DENTAL INSURANCE	1,761.00	1,761.00	1,273.24	487.76
141 E 72210 211 008 00000 000			LOCAL RETIREMENT	0.00	0.00	1,796.00	-1,796.00
141 E 72210 211 --- --- --- ---			LOCAL RETIREMENT	0.00	0.00	1,796.00	-1,796.00
141 E 72210 212 001 00000 000			MEDICARE	0.00	0.00	551.42	-551.42
141 E 72210 212 004 00000 000			MEDICARE	0.00	0.00	709.96	-709.96
141 E 72210 212 005 00000 000			MEDICARE	0.00	0.00	790.20	-790.20
141 E 72210 212 007 00000 000			MEDICARE	0.00	0.00	635.68	-635.68
141 E 72210 212 008 00000 000			MEDICARE	9,184.00	9,184.00	2,462.81	6,721.19
141 E 72210 212 010 00000 000			MEDICARE	0.00	0.00	1,579.28	-1,579.28
141 E 72210 212 --- --- --- ---			MEDICARE	9,184.00	9,184.00	6,729.35	2,454.65
141 E 72210 299 001 00000 000			VISION INSURANCE	0.00	0.00	70.20	-70.20
141 E 72210 299 004 00000 000			VISION INSURANCE	0.00	0.00	70.20	-70.20
141 E 72210 299 007 00000 000			VISION INSURANCE	0.00	0.00	70.20	-70.20
141 E 72210 299 008 00000 000			VISION INSURANCE	1,761.00	1,761.00	160.00	1,601.00
141 E 72210 299 010 00000 000			VISION INSURANCE	0.00	0.00	78.00	-78.00
141 E 72210 299 --- --- --- ---			VISION INSURANCE	1,761.00	1,761.00	448.60	1,312.40
141 E 72210 355 008 00000 000			TRAVEL	500.00	500.00	9,064.76	-8,564.76
141 E 72210 355 --- --- --- ---			TRAVEL	500.00	500.00	9,064.76	-8,564.76
141 E 72210 432 001 00000 000			LIBRARY BOOKS	0.00	0.00	5,405.91	-5,405.91
141 E 72210 432 002 00000 000			LIBRARY BOOKS	0.00	0.00	5,797.91	-5,797.91
141 E 72210 432 003 00000 000			LIBRARY BOOKS	0.00	0.00	4,835.91	-4,835.91
141 E 72210 432 004 00000 000			LIBRARY BOOKS	0.00	0.00	6,818.91	-6,818.91
141 E 72210 432 005 00000 000			LIBRARY BOOKS	0.00	0.00	6,165.91	-6,165.91

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 72210 432 006 00000 000	LIBRARY BOOKS	0.00	0.00	5,690.91	-5,690.91		
141 E 72210 432 007 00000 000	LIBRARY BOOKS	0.00	0.00	13,588.91	-13,588.91		
141 E 72210 432 008 00000 000	LIBRARY BOOKS	50,000.00	50,000.00	0.00	50,000.00		
141 E 72210 432 --- ----- ---	LIBRARY BOOKS	50,000.00	50,000.00	48,304.37	1,695.63		
141 E 72210 499 008 00000 000	OTHER SUPPLIES & MATERIALS	0.00	0.00	290.00	-290.00		
141 E 72210 499 --- ----- ---	OTHER SUPPLIES & MATERIALS	0.00	0.00	290.00	-290.00		
141 E 72210 524 008 00000 000	STAFF DEVELOPMENT	7,000.00	7,000.00	5,053.99	1,946.01		
141 E 72210 524 --- ----- ---	STAFF DEVELOPMENT	7,000.00	7,000.00	5,053.99	1,946.01		
141 E 72210 599 008 00000 000	OTHER CHARGES	500.00	500.00	156.29	-782.59		
141 E 72210 599 --- ----- ---	OTHER CHARGES	500.00	500.00	156.29	-782.59		
141 E 72210 --- --- ----- ---	*INST STAFF/REGULAR INST. PROG	846,129.00	846,129.00	666,322.40	178,680.30		
141 E 72220 105 008 00000 000	SUPERVISOR/DIRECTOR	117,502.00	117,502.00	98,218.90	19,283.10		
141 E 72220 105 --- ----- ---	SUPERVISOR/DIRECTOR	117,502.00	117,502.00	98,218.90	19,283.10		
141 E 72220 124 008 00000 000	PSYCHOLOGIST	54,497.00	54,497.00	42,916.50	11,580.50		
141 E 72220 124 --- ----- ---	PSYCHOLOGIST	54,497.00	54,497.00	42,916.50	11,580.50		
141 E 72220 162 008 00000 000	CLERICAL PERSONNEL	99,828.00	99,828.00	79,429.28	20,398.72		
141 E 72220 162 --- ----- ---	CLERICAL PERSONNEL	99,828.00	99,828.00	79,429.28	20,398.72		
141 E 72220 189 002 00000 000	OTHER SALARIES & WAGES	0.00	0.00	51,180.84	-51,180.84		
141 E 72220 189 005 00000 000	OTHER SALARIES & WAGES	0.00	0.00	38,098.80	-38,098.80		
141 E 72220 189 007 00000 000	OTHER SALARIES & WAGES	0.00	0.00	81,255.78	-81,255.78		
141 E 72220 189 008 00000 000	OTHER SALARIES & WAGES	301,835.00	301,835.00	200.00	301,635.00		
141 E 72220 189 009 00000 000	OTHER SALARIES & WAGES	0.00	0.00	57,712.50	-57,712.50		
141 E 72220 189 --- ----- ---	OTHER SALARIES & WAGES	301,835.00	301,835.00	228,447.92	73,387.08		
141 E 72220 201 001 00000 000	SOCIAL SECURITY	0.00	0.00	18.60	-18.60		
141 E 72220 201 002 00000 000	SOCIAL SECURITY	0.00	0.00	3,202.93	-3,202.93		
141 E 72220 201 003 00000 000	SOCIAL SECURITY	0.00	0.00	12.29	-12.29		
141 E 72220 201 004 00000 000	SOCIAL SECURITY	0.00	0.00	110.67	-110.67		
141 E 72220 201 005 00000 000	SOCIAL SECURITY	0.00	0.00	2,246.53	-2,246.53		
141 E 72220 201 006 00000 000	SOCIAL SECURITY	0.00	0.00	11.97	-11.97		
141 E 72220 201 007 00000 000	SOCIAL SECURITY	0.00	0.00	4,887.45	-4,887.45		
141 E 72220 201 008 00000 000	SOCIAL SECURITY	35,567.00	35,567.00	13,124.64	22,442.36		
141 E 72220 201 009 00000 000	SOCIAL SECURITY	0.00	0.00	3,315.94	-3,315.94		
141 E 72220 201 --- ----- ---	SOCIAL SECURITY	35,567.00	35,567.00	26,931.02	8,635.98		
141 E 72220 204 001 00000 000	STATE RETIREMENT	0.00	0.00	19.08	-19.08		
141 E 72220 204 002 00000 000	STATE RETIREMENT	0.00	0.00	63.52	-63.52		
141 E 72220 204 003 00000 000	STATE RETIREMENT	0.00	0.00	15.99	-15.99		
141 E 72220 204 004 00000 000	STATE RETIREMENT	0.00	0.00	143.16	-143.16		
141 E 72220 204 005 00000 000	STATE RETIREMENT	0.00	0.00	3,063.94	-3,063.94		
141 E 72220 204 006 00000 000	STATE RETIREMENT	0.00	0.00	16.00	-16.00		
141 E 72220 204 007 00000 000	STATE RETIREMENT	0.00	0.00	3,142.92	-3,142.92		
141 E 72220 204 008 00000 000	STATE RETIREMENT	34,993.00	34,993.00	9,719.47	25,273.53		
141 E 72220 204 009 00000 000	STATE RETIREMENT	0.00	0.00	3,670.55	-3,670.55		
141 E 72220 204 --- ----- ---	STATE RETIREMENT	34,993.00	34,993.00	19,854.63	15,138.37		
141 E 72220 205 007 00000 000	HSA FRINGE	0.00	0.00	696.60	-696.60		
141 E 72220 205 --- ----- ---	HSA FRINGE	0.00	0.00	696.60	-696.60		
141 E 72220 206 002 00000 000	LIFE INSURANCE	0.00	0.00	76.88	-76.88		
141 E 72220 206 005 00000 000	LIFE INSURANCE	0.00	0.00	57.32	-57.32		
141 E 72220 206 007 00000 000	LIFE INSURANCE	0.00	0.00	126.86	-126.86		
141 E 72220 206 008 00000 000	LIFE INSURANCE	788.00	788.00	298.59	489.41		
141 E 72220 206 009 00000 000	LIFE INSURANCE	0.00	0.00	76.88	-76.88		
141 E 72220 206 --- ----- ---	LIFE INSURANCE	788.00	788.00	636.53	151.47		
141 E 72220 207 002 00000 000	MEDICAL INSURANCE	0.00	0.00	5,773.00	-5,773.00		
141 E 72220 207 005 00000 000	MEDICAL INSURANCE	0.00	0.00	4,307.32	-4,307.32		
141 E 72220 207 007 00000 000	MEDICAL INSURANCE	0.00	0.00	13,352.64	-13,352.64		
141 E 72220 207 008 00000 000	MEDICAL INSURANCE	81,001.00	81,001.00	29,447.26	51,553.74		
141 E 72220 207 009 00000 000	MEDICAL INSURANCE	0.00	0.00	7,652.00	-7,652.00		
141 E 72220 207 --- ----- ---	MEDICAL INSURANCE	81,001.00	81,001.00	60,532.22	20,468.78		

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 72220 208 002 00000 000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36		
141 E 72220 208 005 00000 000	DENTAL INSURANCE	0.00	0.00	148.65	-148.65		
141 E 72220 208 007 00000 000	DENTAL INSURANCE	0.00	0.00	328.94	-328.94		
141 E 72220 208 008 00000 000	DENTAL INSURANCE	2,198.00	2,198.00	774.64	1,423.36		
141 E 72220 208 009 00000 000	DENTAL INSURANCE	0.00	0.00	199.36	-199.36		
141 E 72220 208 --- ----- ---	DENTAL INSURANCE	2,198.00	2,198.00	1,650.95	547.05		
141 E 72220 211 002 00000 000	LOCAL RETIREMENT	0.00	0.00	1,535.40	-1,535.40		
141 E 72220 211 007 00000 000	LOCAL RETIREMENT	0.00	0.00	1,276.92	-1,276.92		
141 E 72220 211 008 00000 000	LOCAL RETIREMENT	0.00	0.00	2,401.02	-2,401.02		
141 E 72220 211 --- ----- ---	LOCAL RETIREMENT	0.00	0.00	5,213.34	-5,213.34		
141 E 72220 212 001 00000 000	MEDICARE	0.00	0.00	4.35	-4.35		
141 E 72220 212 002 00000 000	MEDICARE	0.00	0.00	749.06	-749.06		
141 E 72220 212 003 00000 000	MEDICARE	0.00	0.00	2.88	-2.88		
141 E 72220 212 004 00000 000	MEDICARE	0.00	0.00	25.88	-25.88		
141 E 72220 212 005 00000 000	MEDICARE	0.00	0.00	525.38	-525.38		
141 E 72220 212 006 00000 000	MEDICARE	0.00	0.00	2.80	-2.80		
141 E 72220 212 007 00000 000	MEDICARE	0.00	0.00	1,143.11	-1,143.11		
141 E 72220 212 008 00000 000	MEDICARE	6,871.00	6,871.00	3,069.47	3,801.53		
141 E 72220 212 009 00000 000	MEDICARE	0.00	0.00	775.55	-775.55		
141 E 72220 212 --- ----- ---	MEDICARE	6,871.00	6,871.00	6,298.48	572.52		
141 E 72220 299 002 00000 000	VISION INSURANCE	0.00	0.00	70.20	-70.20		
141 E 72220 299 005 00000 000	VISION INSURANCE	0.00	0.00	52.43	-52.43		
141 E 72220 299 007 00000 000	VISION INSURANCE	0.00	0.00	115.92	-115.92		
141 E 72220 299 008 00000 000	VISION INSURANCE	749.00	749.00	272.95	476.05		
141 E 72220 299 009 00000 000	VISION INSURANCE	0.00	0.00	70.20	-70.20		
141 E 72220 299 --- ----- ---	VISION INSURANCE	749.00	749.00	581.70	167.30		
141 E 72220 355 008 00000 000	TRAVEL	3,000.00	3,000.00	2,509.29	490.71		
141 E 72220 355 009 00000 000	TRAVEL	0.00	0.00	76.65	-76.65		
141 E 72220 355 --- ----- ---	TRAVEL	3,000.00	3,000.00	2,585.94	414.06		
141 E 72220 399 001 00000 000	OTHER CONTRACTED SERVICES	0.00	0.00	6.82	-6.82		
141 E 72220 399 004 00000 000	OTHER CONTRACTED SERVICES	0.00	0.00	1,250.00	-1,250.00		
141 E 72220 399 006 00000 000	OTHER CONTRACTED SERVICES	0.00	0.00	8,202.50	-8,202.50		
141 E 72220 399 007 00000 000	OTHER CONTRACTED SERVICES	0.00	0.00	341.25	-346.25		
141 E 72220 399 008 00000 000	OTHER CONTRACTED SERVICES	75,000.00	75,000.00	70,819.25	4,801.93		
141 E 72220 399 009 00000 000	OTHER CONTRACTED SERVICES	0.00	0.00	146.25	-150.25		
141 E 72220 399 --- ----- ---	OTHER CONTRACTED SERVICES	75,000.00	75,000.00	80,766.07	-5,153.89		
141 E 72220 499 001 00000 000	OTHER SUPPLIES & MATERIALS	0.00	0.00	173.45	-173.45		
141 E 72220 499 002 00000 000	OTHER SUPPLIES & MATERIALS	0.00	0.00	893.93	-893.93		
141 E 72220 499 003 00000 000	OTHER SUPPLIES & MATERIALS	0.00	0.00	1,256.25	-1,256.25		
141 E 72220 499 004 00000 000	OTHER SUPPLIES & MATERIALS	0.00	0.00	736.99	-736.99		
141 E 72220 499 005 00000 000	OTHER SUPPLIES & MATERIALS	0.00	0.00	376.96	-376.96		
141 E 72220 499 007 00000 000	OTHER SUPPLIES & MATERIALS	0.00	0.00	87.98	-87.98		
141 E 72220 499 008 00000 000	OTHER SUPPLIES & MATERIALS	22,500.00	22,500.00	6,010.85	16,489.15		
141 E 72220 499 009 00000 000	OTHER SUPPLIES & MATERIALS	0.00	0.00	4,199.26	-4,318.95		
141 E 72220 499 --- ----- ---	OTHER SUPPLIES & MATERIALS	22,500.00	22,500.00	13,735.67	8,644.64		
141 E 72220 524 001 00000 000	STAFF DEVELOPMENT	0.00	0.00	1,178.06	-1,178.06		
141 E 72220 524 002 00000 000	STAFF DEVELOPMENT	0.00	0.00	2,598.63	-2,598.63		
141 E 72220 524 003 00000 000	STAFF DEVELOPMENT	0.00	0.00	2,647.16	-2,647.16		
141 E 72220 524 004 00000 000	STAFF DEVELOPMENT	0.00	0.00	5,371.73	-5,371.73		
141 E 72220 524 005 00000 000	STAFF DEVELOPMENT	0.00	0.00	2,211.75	-2,211.75		
141 E 72220 524 006 00000 000	STAFF DEVELOPMENT	0.00	0.00	5,335.83	-5,335.83		
141 E 72220 524 007 00000 000	STAFF DEVELOPMENT	0.00	0.00	4,982.60	-4,982.60		
141 E 72220 524 008 00000 000	STAFF DEVELOPMENT	37,500.00	37,500.00	11,344.55	26,155.45		
141 E 72220 524 009 00000 000	STAFF DEVELOPMENT	0.00	0.00	5,803.52	-5,803.52		
141 E 72220 524 --- ----- ---	STAFF DEVELOPMENT	37,500.00	37,500.00	41,473.83	-3,973.83		
141 E 72220 599 001 00000 000	OTHER CHARGES	0.00	0.00	298.00	-298.00		
141 E 72220 599 002 00000 000	OTHER CHARGES	0.00	0.00	250.00	-250.00		

Fnd	T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
								Original Budget	Revised Budget	FYTD Activity	Available Funds
141	E	72220	599	004	00000	000	OTHER CHARGES	0.00	0.00	3,278.00	-3,278.00
141	E	72220	599	005	00000	000	OTHER CHARGES	0.00	0.00	1,250.00	-1,250.00
141	E	72220	599	007	00000	000	OTHER CHARGES	0.00	0.00	59.71	-108.46
141	E	72220	599	008	00000	000	OTHER CHARGES	26,500.00	26,500.00	9,143.85	19,289.07
141	E	72220	599	009	00000	000	OTHER CHARGES	0.00	0.00	3,298.68	-3,456.67
141	E	72220	599	---	-----	---	OTHER CHARGES	26,500.00	26,500.00	17,578.24	10,647.94
141	E	72220	---	---	-----	---	*SPECIAL ED PROGRAM	900,329.00	900,329.00	727,547.82	174,999.85
141	E	72250	105	008	00000	000	SUPERVISOR/DIRECTOR	131,439.00	131,439.00	109,532.60	21,906.40
141	E	72250	105	---	-----	---	SUPERVISOR/DIRECTOR	131,439.00	131,439.00	109,532.60	21,906.40
141	E	72250	163	008	00000	000	EDUCATIONAL ASSISTANTS	399,649.00	399,649.00	325,610.06	74,038.94
141	E	72250	163	---	-----	---	EDUCATIONAL ASSISTANTS	399,649.00	399,649.00	325,610.06	74,038.94
141	E	72250	201	008	00000	000	SOCIAL SECURITY	32,927.00	32,927.00	26,013.76	6,913.24
141	E	72250	201	---	-----	---	SOCIAL SECURITY	32,927.00	32,927.00	26,013.76	6,913.24
141	E	72250	204	008	00000	000	STATE RETIREMENT	40,203.00	40,203.00	32,824.48	7,378.52
141	E	72250	204	---	-----	---	STATE RETIREMENT	40,203.00	40,203.00	32,824.48	7,378.52
141	E	72250	205	008	00000	000	HSA FRINGE	0.00	0.00	1,204.00	-1,204.00
141	E	72250	205	---	-----	---	HSA FRINGE	0.00	0.00	1,204.00	-1,204.00
141	E	72250	206	008	00000	000	LIFE INSURANCE	699.00	699.00	588.56	110.44
141	E	72250	206	---	-----	---	LIFE INSURANCE	699.00	699.00	588.56	110.44
141	E	72250	207	008	00000	000	MEDICAL INSURANCE	62,532.00	62,532.00	47,958.48	14,573.52
141	E	72250	207	---	-----	---	MEDICAL INSURANCE	62,532.00	62,532.00	47,958.48	14,573.52
141	E	72250	208	008	00000	000	DENTAL INSURANCE	1,942.00	1,942.00	1,416.16	525.84
141	E	72250	208	---	-----	---	DENTAL INSURANCE	1,942.00	1,942.00	1,416.16	525.84
141	E	72250	212	008	00000	000	MEDICARE	7,701.00	7,701.00	6,083.78	1,617.22
141	E	72250	212	---	-----	---	MEDICARE	7,701.00	7,701.00	6,083.78	1,617.22
141	E	72250	299	008	00000	000	VISION INSURANCE	688.00	688.00	538.20	149.80
141	E	72250	299	---	-----	---	VISION INSURANCE	688.00	688.00	538.20	149.80
141	E	72250	355	008	00000	000	TRAVEL	4,000.00	4,000.00	3,432.98	567.02
141	E	72250	355	---	-----	---	TRAVEL	4,000.00	4,000.00	3,432.98	567.02
141	E	72250	435	008	00000	000	OFFICE SUPPLIES	1,000.00	1,000.00	253.75	746.25
141	E	72250	435	---	-----	---	OFFICE SUPPLIES	1,000.00	1,000.00	253.75	746.25
141	E	72250	524	008	00000	000	STAFF DEVELOPMENT	6,500.00	6,500.00	5,782.84	717.16
141	E	72250	524	---	-----	---	STAFF DEVELOPMENT	6,500.00	6,500.00	5,782.84	717.16
141	E	72250	599	008	00000	000	OTHER CHARGES	8,000.00	8,000.00	2,935.92	5,064.08
141	E	72250	599	---	-----	---	OTHER CHARGES	8,000.00	8,000.00	2,935.92	5,064.08
141	E	72250	722	008	00000	000	REGULAR INSTRUCTION EQUIPMENT	0.00	0.00	532.18	-532.18
141	E	72250	722	---	-----	---	REGULAR INSTRUCTION EQUIPMENT	0.00	0.00	532.18	-532.18
141	E	72250	---	---	-----	---	*TECHNOLOGY	697,280.00	697,280.00	564,707.75	132,572.25
141	E	72310	188	008	00000	000	BONUS PAYMENTS	0.00	0.00	142,463.51	-142,463.51
141	E	72310	188	---	-----	---	BONUS PAYMENTS	0.00	0.00	142,463.51	-142,463.51
141	E	72310	189	008	00000	000	OTHER SALARIES & WAGES	0.00	0.00	-1,312.50	1,312.50
141	E	72310	189	---	-----	---	OTHER SALARIES & WAGES	0.00	0.00	-1,312.50	1,312.50
141	E	72310	191	008	00000	000	DIRECTOR'S FEE	10,500.00	10,500.00	8,434.56	2,065.44
141	E	72310	191	---	-----	---	DIRECTOR'S FEE	10,500.00	10,500.00	8,434.56	2,065.44
141	E	72310	201	008	00000	000	SOCIAL SECURITY	651.00	651.00	9,216.35	-8,565.35
141	E	72310	201	---	-----	---	SOCIAL SECURITY	651.00	651.00	9,216.35	-8,565.35
141	E	72310	204	008	00000	000	STATE RETIREMENT	0.00	0.00	8,380.17	-8,380.17
141	E	72310	204	---	-----	---	STATE RETIREMENT	0.00	0.00	8,380.17	-8,380.17
141	E	72310	205	008	00000	000	HSA FRINGE	65,000.00	65,000.00	0.00	65,000.00
141	E	72310	205	---	-----	---	HSA FRINGE	65,000.00	65,000.00	0.00	65,000.00
141	E	72310	206	008	00000	000	LIFE INSURANCE	0.00	0.00	1,893.17	-1,893.17
141	E	72310	206	---	-----	---	LIFE INSURANCE	0.00	0.00	1,893.17	-1,893.17
141	E	72310	207	008	00000	000	MEDICAL INSURANCE	184,763.00	184,763.00	132,845.76	51,917.24
141	E	72310	207	---	-----	---	MEDICAL INSURANCE	184,763.00	184,763.00	132,845.76	51,917.24
141	E	72310	208	008	00000	000	DENTAL INSURANCE	10,678.00	10,678.00	7,572.06	3,105.94
141	E	72310	208	---	-----	---	DENTAL INSURANCE	10,678.00	10,678.00	7,572.06	3,105.94
141	E	72310	210	008	00000	000	UNEMPLOYMENT COMPENSATION	10,000.00	10,000.00	3,325.19	6,674.81

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25	
				Original Budget	Revised Budget	FYTD Activity	Available Funds	
141 E 72310 210	---	----	---	UNEMPLOYMENT COMPENSATION	10,000.00	10,000.00	3,325.19	6,674.81
141 E 72310 211 008 00000 000				LOCAL RETIREMENT	650,000.00	650,000.00	650,307.50	-307.50
141 E 72310 211	---	----	---	LOCAL RETIREMENT	650,000.00	650,000.00	650,307.50	-307.50
141 E 72310 212 008 00000 000				MEDICARE	152.00	152.00	2,176.20	-2,024.20
141 E 72310 212	---	----	---	MEDICARE	152.00	152.00	2,176.20	-2,024.20
141 E 72310 299 008 00000 000				VISION INSURANCE	2,822.00	2,822.00	1,965.90	856.10
141 E 72310 299	---	----	---	VISION INSURANCE	2,822.00	2,822.00	1,965.90	856.10
141 E 72310 305 008 00000 000				AUDIT SERVICES	48,500.00	48,500.00	26,300.00	22,200.00
141 E 72310 305	---	----	---	AUDIT SERVICES	48,500.00	48,500.00	26,300.00	22,200.00
141 E 72310 320 008 00000 000				DUES & MEMBERSHIPS	19,500.00	19,500.00	19,125.00	375.00
141 E 72310 320	---	----	---	DUES & MEMBERSHIPS	19,500.00	19,500.00	19,125.00	375.00
141 E 72310 331 008 00000 000				LEGAL SERVICES	27,000.00	27,000.00	20,250.00	6,750.00
141 E 72310 331	---	----	---	LEGAL SERVICES	27,000.00	27,000.00	20,250.00	6,750.00
141 E 72310 355 008 00000 000				TRAVEL	4,500.00	4,500.00	67.00	4,433.00
141 E 72310 355	---	----	---	TRAVEL	4,500.00	4,500.00	67.00	4,433.00
141 E 72310 506 008 00000 000				LIABILITY INSURANCE	269,735.00	269,735.00	341,773.00	-72,038.00
141 E 72310 506	---	----	---	LIABILITY INSURANCE	269,735.00	269,735.00	341,773.00	-72,038.00
141 E 72310 508 008 00000 000				PREMIUM ON CORP SURETY BONDS	2,500.00	2,500.00	-18.00	2,518.00
141 E 72310 508	---	----	---	PREMIUM ON CORP SURETY BONDS	2,500.00	2,500.00	-18.00	2,518.00
141 E 72310 510 008 00000 000				TRUSTEE COMMISSION	150,000.00	150,000.00	136,720.78	13,279.22
141 E 72310 510	---	----	---	TRUSTEE COMMISSION	150,000.00	150,000.00	136,720.78	13,279.22
141 E 72310 513 008 00000 000				WORKMEN'S COMPENSATION	180,000.00	180,000.00	154,060.00	25,940.00
141 E 72310 513	---	----	---	WORKMEN'S COMPENSATION	180,000.00	180,000.00	154,060.00	25,940.00
141 E 72310 524 008 00000 000				STAFF DEVELOPMENT	30,000.00	30,000.00	17,388.83	12,611.17
141 E 72310 524	---	----	---	STAFF DEVELOPMENT	30,000.00	30,000.00	17,388.83	12,611.17
141 E 72310 599 008 00000 000				OTHER CHARGES	25,000.00	25,000.00	22,021.62	2,929.33
141 E 72310 599	---	----	---	OTHER CHARGES	25,000.00	25,000.00	22,021.62	2,929.33
141 E 72310	---	----	---	*GENERAL ADMIN/BD OF ADMIN	1,691,301.00	1,691,301.00	1,704,956.10	-13,704.15
141 E 72320 101 008 00000 000				ADMINISTRATIVE OFFICER	192,938.00	192,938.00	160,781.80	32,156.20
141 E 72320 101	---	----	---	ADMINISTRATIVE OFFICER	192,938.00	192,938.00	160,781.80	32,156.20
141 E 72320 161 008 00000 000				SECRETARY	76,137.00	76,137.00	63,447.60	12,689.40
141 E 72320 161	---	----	---	SECRETARY	76,137.00	76,137.00	63,447.60	12,689.40
141 E 72320 201 008 00000 000				SOCIAL SECURITY	16,683.00	16,683.00	12,429.97	4,253.03
141 E 72320 201	---	----	---	SOCIAL SECURITY	16,683.00	16,683.00	12,429.97	4,253.03
141 E 72320 204 008 00000 000				STATE RETIREMENT	19,158.00	19,158.00	15,295.96	3,862.04
141 E 72320 204	---	----	---	STATE RETIREMENT	19,158.00	19,158.00	15,295.96	3,862.04
141 E 72320 206 008 00000 000				LIFE INSURANCE	200.00	200.00	170.56	29.44
141 E 72320 206	---	----	---	LIFE INSURANCE	200.00	200.00	170.56	29.44
141 E 72320 207 008 00000 000				MEDICAL INSURANCE	7,752.00	7,752.00	6,398.00	1,354.00
141 E 72320 207	---	----	---	MEDICAL INSURANCE	7,752.00	7,752.00	6,398.00	1,354.00
141 E 72320 208 008 00000 000				DENTAL INSURANCE	444.00	444.00	221.36	222.64
141 E 72320 208	---	----	---	DENTAL INSURANCE	444.00	444.00	221.36	222.64
141 E 72320 212 008 00000 000				MEDICARE	3,902.00	3,902.00	3,247.16	654.84
141 E 72320 212	---	----	---	MEDICARE	3,902.00	3,902.00	3,247.16	654.84
141 E 72320 299 008 00000 000				VISION INSURANCE	197.00	197.00	156.00	41.00
141 E 72320 299	---	----	---	VISION INSURANCE	197.00	197.00	156.00	41.00
141 E 72320 307 007 00000 000				COMMUNICATIONS	0.00	0.00	699.50	-699.50
141 E 72320 307 008 00000 000				COMMUNICATIONS	150,000.00	150,000.00	118,481.26	31,518.74
141 E 72320 307	---	----	---	COMMUNICATIONS	150,000.00	150,000.00	119,180.76	30,819.24
141 E 72320 348 008 00000 000				POSTAL CHARGES	6,000.00	6,000.00	2,228.74	3,771.26
141 E 72320 348	---	----	---	POSTAL CHARGES	6,000.00	6,000.00	2,228.74	3,771.26
141 E 72320 355 008 00000 000				TRAVEL	3,500.00	3,500.00	2,161.61	1,338.39
141 E 72320 355	---	----	---	TRAVEL	3,500.00	3,500.00	2,161.61	1,338.39
141 E 72320 435 008 00000 000				OFFICE SUPPLIES	10,000.00	10,000.00	4,854.52	5,111.53
141 E 72320 435	---	----	---	OFFICE SUPPLIES	10,000.00	10,000.00	4,854.52	5,111.53
141 E 72320 524 008 00000 000				STAFF DEVELOPMENT	18,000.00	18,000.00	6,960.35	11,039.65
141 E 72320 524	---	----	---	STAFF DEVELOPMENT	18,000.00	18,000.00	6,960.35	11,039.65

Fnd	T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
								Original Budget	Revised Budget	FYTD Activity	Available Funds
141	E	72320	599	000	00000	000	OTHER CHARGES	0.00	0.00	450.00	-450.00
141	E	72320	599	008	00000	000	OTHER CHARGES	18,000.00	18,000.00	11,073.18	6,882.71
141	E	72320	599	---	-----	---	OTHER CHARGES	18,000.00	18,000.00	11,523.18	6,432.71
141	E	72320	---	---	-----	---	*OFFICE OF THE SUPERINTENDENT	522,911.00	522,911.00	409,057.57	113,775.37
141	E	72410	103	001	00000	000	ASSISTANT PRINCIPALS	0.00	0.00	63,060.84	-63,060.84
141	E	72410	103	002	00000	000	ASSISTANT PRINCIPALS	0.00	0.00	73,083.06	-73,083.06
141	E	72410	103	003	00000	000	ASSISTANT PRINCIPALS	0.00	0.00	66,400.56	-66,400.56
141	E	72410	103	004	00000	000	ASSISTANT PRINCIPALS	0.00	0.00	62,225.28	-62,225.28
141	E	72410	103	005	00000	000	ASSISTANT PRINCIPALS	0.00	0.00	66,024.18	-66,024.18
141	E	72410	103	006	00000	000	ASSISTANT PRINCIPALS	0.00	0.00	71,226.00	-71,226.00
141	E	72410	103	007	00000	000	ASSISTANT PRINCIPALS	0.00	0.00	204,036.49	-204,036.49
141	E	72410	103	008	00000	000	ASSISTANT PRINCIPALS	801,681.00	801,681.00	0.00	801,681.00
141	E	72410	103	---	-----	---	ASSISTANT PRINCIPALS	801,681.00	801,681.00	606,056.41	195,624.59
141	E	72410	104	001	00000	000	PRINCIPALS	0.00	0.00	94,826.00	-94,826.00
141	E	72410	104	002	00000	000	PRINCIPALS	0.00	0.00	103,070.00	-103,070.00
141	E	72410	104	003	00000	000	PRINCIPALS	0.00	0.00	98,358.40	-98,358.40
141	E	72410	104	004	00000	000	PRINCIPALS	0.00	0.00	104,248.40	-104,248.40
141	E	72410	104	005	00000	000	PRINCIPALS	0.00	0.00	114,377.60	-114,377.60
141	E	72410	104	006	00000	000	PRINCIPALS	0.00	0.00	97,433.40	-97,433.40
141	E	72410	104	007	00000	000	PRINCIPALS	0.00	0.00	118,274.20	-118,274.20
141	E	72410	104	008	00000	000	PRINCIPALS	876,712.00	876,712.00	0.00	876,712.00
141	E	72410	104	---	-----	---	PRINCIPALS	876,712.00	876,712.00	730,588.00	146,124.00
141	E	72410	117	002	00000	000	CAREER LADDER	0.00	0.00	833.40	-833.40
141	E	72410	117	004	00000	000	CAREER LADDER	0.00	0.00	833.40	-833.40
141	E	72410	117	006	00000	000	CAREER LADDER	0.00	0.00	833.40	-833.40
141	E	72410	117	008	00000	000	CAREER LADDER	3,000.00	3,000.00	0.00	3,000.00
141	E	72410	117	---	-----	---	CAREER LADDER	3,000.00	3,000.00	2,500.20	499.80
141	E	72410	161	001	00000	000	SECRETARY	0.00	0.00	33,839.28	-33,839.28
141	E	72410	161	002	00000	000	SECRETARY	0.00	0.00	27,773.28	-27,773.28
141	E	72410	161	003	00000	000	SECRETARY	0.00	0.00	24,547.50	-24,547.50
141	E	72410	161	004	00000	000	SECRETARY	0.00	0.00	45,588.06	-45,588.06
141	E	72410	161	005	00000	000	SECRETARY	0.00	0.00	25,788.78	-25,788.78
141	E	72410	161	006	00000	000	SECRETARY	0.00	0.00	33,839.28	-33,839.28
141	E	72410	161	007	00000	000	SECRETARY	0.00	0.00	67,265.58	-67,265.58
141	E	72410	161	008	00000	000	SECRETARY	387,649.00	387,649.00	16,659.00	370,990.00
141	E	72410	161	---	-----	---	SECRETARY	387,649.00	387,649.00	275,300.76	112,348.24
141	E	72410	201	001	00000	000	SOCIAL SECURITY	0.00	0.00	11,308.84	-11,308.84
141	E	72410	201	002	00000	000	SOCIAL SECURITY	0.00	0.00	11,748.40	-11,748.40
141	E	72410	201	003	00000	000	SOCIAL SECURITY	0.00	0.00	11,011.31	-11,011.31
141	E	72410	201	004	00000	000	SOCIAL SECURITY	0.00	0.00	12,980.31	-12,980.31
141	E	72410	201	005	00000	000	SOCIAL SECURITY	0.00	0.00	11,962.51	-11,962.51
141	E	72410	201	006	00000	000	SOCIAL SECURITY	0.00	0.00	12,001.40	-12,001.40
141	E	72410	201	007	00000	000	SOCIAL SECURITY	0.00	0.00	22,798.82	-22,798.82
141	E	72410	201	008	00000	000	SOCIAL SECURITY	128,281.00	128,281.00	1,032.85	127,248.15
141	E	72410	201	---	-----	---	SOCIAL SECURITY	128,281.00	128,281.00	94,844.44	33,436.56
141	E	72410	204	001	00000	000	STATE RETIREMENT	0.00	0.00	12,628.69	-12,628.69
141	E	72410	204	002	00000	000	STATE RETIREMENT	0.00	0.00	11,279.68	-11,279.68
141	E	72410	204	003	00000	000	STATE RETIREMENT	0.00	0.00	13,538.93	-13,538.93
141	E	72410	204	004	00000	000	STATE RETIREMENT	0.00	0.00	14,284.12	-14,284.12
141	E	72410	204	005	00000	000	STATE RETIREMENT	0.00	0.00	13,546.86	-13,546.86
141	E	72410	204	006	00000	000	STATE RETIREMENT	0.00	0.00	10,801.97	-10,801.97
141	E	72410	204	007	00000	000	STATE RETIREMENT	0.00	0.00	25,863.82	-25,863.82
141	E	72410	204	008	00000	000	STATE RETIREMENT	134,281.00	134,281.00	0.00	134,281.00
141	E	72410	204	---	-----	---	STATE RETIREMENT	134,281.00	134,281.00	101,944.07	32,336.93
141	E	72410	205	004	00000	000	HSA FRINGE	0.00	0.00	860.00	-860.00
141	E	72410	205	---	-----	---	HSA FRINGE	0.00	0.00	860.00	-860.00
141	E	72410	206	001	00000	000	LIFE INSURANCE	0.00	0.00	239.04	-239.04

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 72410 206 002 00000 000	LIFE INSURANCE	0.00	0.00	239.04	-239.04		
141 E 72410 206 003 00000 000	LIFE INSURANCE	0.00	0.00	239.04	-239.04		
141 E 72410 206 004 00000 000	LIFE INSURANCE	0.00	0.00	277.65	-277.65		
141 E 72410 206 005 00000 000	LIFE INSURANCE	0.00	0.00	239.04	-239.04		
141 E 72410 206 006 00000 000	LIFE INSURANCE	0.00	0.00	239.04	-239.04		
141 E 72410 206 007 00000 000	LIFE INSURANCE	0.00	0.00	478.08	-478.08		
141 E 72410 206 008 00000 000	LIFE INSURANCE	2,214.00	2,214.00	0.00	2,214.00		
141 E 72410 206 --- --- ---	LIFE INSURANCE	2,214.00	2,214.00	1,950.93	263.07		
141 E 72410 207 001 00000 000	MEDICAL INSURANCE	0.00	0.00	19,029.00	-19,029.00		
141 E 72410 207 002 00000 000	MEDICAL INSURANCE	0.00	0.00	30,552.00	-30,552.00		
141 E 72410 207 003 00000 000	MEDICAL INSURANCE	0.00	0.00	31,990.00	-31,990.00		
141 E 72410 207 004 00000 000	MEDICAL INSURANCE	0.00	0.00	22,647.00	-22,647.00		
141 E 72410 207 005 00000 000	MEDICAL INSURANCE	0.00	0.00	28,347.00	-28,347.00		
141 E 72410 207 006 00000 000	MEDICAL INSURANCE	0.00	0.00	28,295.00	-28,295.00		
141 E 72410 207 007 00000 000	MEDICAL INSURANCE	0.00	0.00	52,871.00	-52,871.00		
141 E 72410 207 008 00000 000	MEDICAL INSURANCE	243,246.00	243,246.00	0.00	243,246.00		
141 E 72410 207 --- --- ---	MEDICAL INSURANCE	243,246.00	243,246.00	213,731.00	29,515.00		
141 E 72410 208 001 00000 000	DENTAL INSURANCE	0.00	0.00	620.08	-620.08		
141 E 72410 208 002 00000 000	DENTAL INSURANCE	0.00	0.00	620.08	-620.08		
141 E 72410 208 003 00000 000	DENTAL INSURANCE	0.00	0.00	620.08	-620.08		
141 E 72410 208 004 00000 000	DENTAL INSURANCE	0.00	0.00	819.44	-819.44		
141 E 72410 208 005 00000 000	DENTAL INSURANCE	0.00	0.00	620.08	-620.08		
141 E 72410 208 006 00000 000	DENTAL INSURANCE	0.00	0.00	620.08	-620.08		
141 E 72410 208 007 00000 000	DENTAL INSURANCE	0.00	0.00	1,240.16	-1,240.16		
141 E 72410 208 008 00000 000	DENTAL INSURANCE	6,133.00	6,133.00	0.00	6,133.00		
141 E 72410 208 --- --- ---	DENTAL INSURANCE	6,133.00	6,133.00	5,160.00	973.00		
141 E 72410 211 001 00000 000	LOCAL RETIREMENT	0.00	0.00	1,015.20	-1,015.20		
141 E 72410 211 002 00000 000	LOCAL RETIREMENT	0.00	0.00	833.22	-833.22		
141 E 72410 211 006 00000 000	LOCAL RETIREMENT	0.00	0.00	1,015.20	-1,015.20		
141 E 72410 211 --- --- ---	LOCAL RETIREMENT	0.00	0.00	2,863.62	-2,863.62		
141 E 72410 212 001 00000 000	MEDICARE	0.00	0.00	2,644.86	-2,644.86		
141 E 72410 212 002 00000 000	MEDICARE	0.00	0.00	2,747.56	-2,747.56		
141 E 72410 212 003 00000 000	MEDICARE	0.00	0.00	2,575.24	-2,575.24		
141 E 72410 212 004 00000 000	MEDICARE	0.00	0.00	3,035.85	-3,035.85		
141 E 72410 212 005 00000 000	MEDICARE	0.00	0.00	2,797.82	-2,797.82		
141 E 72410 212 006 00000 000	MEDICARE	0.00	0.00	2,806.68	-2,806.68		
141 E 72410 212 007 00000 000	MEDICARE	0.00	0.00	5,331.89	-5,331.89		
141 E 72410 212 008 00000 000	MEDICARE	30,001.00	30,001.00	241.55	29,759.45		
141 E 72410 212 --- --- ---	MEDICARE	30,001.00	30,001.00	22,181.45	7,819.55		
141 E 72410 299 001 00000 000	VISION INSURANCE	0.00	0.00	218.40	-218.40		
141 E 72410 299 002 00000 000	VISION INSURANCE	0.00	0.00	218.40	-218.40		
141 E 72410 299 003 00000 000	VISION INSURANCE	0.00	0.00	218.40	-218.40		
141 E 72410 299 004 00000 000	VISION INSURANCE	0.00	0.00	288.60	-288.60		
141 E 72410 299 005 00000 000	VISION INSURANCE	0.00	0.00	218.40	-218.40		
141 E 72410 299 006 00000 000	VISION INSURANCE	0.00	0.00	218.40	-218.40		
141 E 72410 299 007 00000 000	VISION INSURANCE	0.00	0.00	436.80	-436.80		
141 E 72410 299 008 00000 000	VISION INSURANCE	2,175.00	2,175.00	0.00	2,175.00		
141 E 72410 299 --- --- ---	VISION INSURANCE	2,175.00	2,175.00	1,817.40	357.60		
141 E 72410 435 001 00000 000	OFFICE SUPPLIES	0.00	0.00	2,775.00	-2,775.00		
141 E 72410 435 002 00000 000	OFFICE SUPPLIES	0.00	0.00	2,775.00	-2,775.00		
141 E 72410 435 003 00000 000	OFFICE SUPPLIES	0.00	0.00	2,775.00	-2,775.00		
141 E 72410 435 004 00000 000	OFFICE SUPPLIES	0.00	0.00	2,775.00	-2,775.00		
141 E 72410 435 005 00000 000	OFFICE SUPPLIES	0.00	0.00	2,700.00	-2,700.00		
141 E 72410 435 006 00000 000	OFFICE SUPPLIES	0.00	0.00	2,700.00	-2,700.00		
141 E 72410 435 007 00000 000	OFFICE SUPPLIES	0.00	0.00	4,500.00	-4,500.00		
141 E 72410 435 008 00000 000	OFFICE SUPPLIES	25,000.00	25,000.00	0.00	25,000.00		
141 E 72410 435 --- --- ---	OFFICE SUPPLIES	25,000.00	25,000.00	21,000.00	4,000.00		

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 72410 524 002 00000 000	STAFF DEVELOPMENT	0.00	0.00	207.81	-207.81		
141 E 72410 524 006 00000 000	STAFF DEVELOPMENT	0.00	0.00	277.22	-277.22		
141 E 72410 524 007 00000 000	STAFF DEVELOPMENT	0.00	0.00	417.20	-417.20		
141 E 72410 524 008 00000 000	STAFF DEVELOPMENT	2,500.00	2,500.00	652.33	1,847.67		
141 E 72410 524 --- ----- ---	STAFF DEVELOPMENT	2,500.00	2,500.00	1,554.56	945.44		
141 E 72410 599 008 00000 000	OTHER CHARGES	1,000.00	1,000.00	0.00	1,000.00		
141 E 72410 599 --- ----- ---	OTHER CHARGES	1,000.00	1,000.00	0.00	1,000.00		
141 E 72410 --- --- ----- ---	*OFFICE OF THE PRINCIPAL	2,643,873.00	2,643,873.00	2,082,352.84	561,520.16		
141 E 72510 105 008 00000 000	SUPERVISOR/DIRECTOR	147,938.00	147,938.00	123,281.80	24,656.20		
141 E 72510 105 --- ----- ---	SUPERVISOR/DIRECTOR	147,938.00	147,938.00	123,281.80	24,656.20		
141 E 72510 119 008 00000 000	BOOKKEEPERS	203,357.00	203,357.00	169,464.40	33,892.60		
141 E 72510 119 --- ----- ---	BOOKKEEPERS	203,357.00	203,357.00	169,464.40	33,892.60		
141 E 72510 201 008 00000 000	SOCIAL SECURITY	21,780.00	21,780.00	17,384.32	4,395.68		
141 E 72510 201 --- ----- ---	SOCIAL SECURITY	21,780.00	21,780.00	17,384.32	4,395.68		
141 E 72510 204 008 00000 000	STATE RETIREMENT	23,923.00	23,923.00	18,339.14	5,583.86		
141 E 72510 204 --- ----- ---	STATE RETIREMENT	23,923.00	23,923.00	18,339.14	5,583.86		
141 E 72510 206 008 00000 000	LIFE INSURANCE	399.00	399.00	341.12	57.88		
141 E 72510 206 --- ----- ---	LIFE INSURANCE	399.00	399.00	341.12	57.88		
141 E 72510 207 008 00000 000	MEDICAL INSURANCE	41,610.00	41,610.00	34,331.44	7,278.56		
141 E 72510 207 --- ----- ---	MEDICAL INSURANCE	41,610.00	41,610.00	34,331.44	7,278.56		
141 E 72510 208 008 00000 000	DENTAL INSURANCE	1,110.00	1,110.00	885.44	224.56		
141 E 72510 208 --- ----- ---	DENTAL INSURANCE	1,110.00	1,110.00	885.44	224.56		
141 E 72510 211 008 00000 000	LOCAL RETIREMENT	0.00	0.00	1,848.00	-1,848.00		
141 E 72510 211 --- ----- ---	LOCAL RETIREMENT	0.00	0.00	1,848.00	-1,848.00		
141 E 72510 212 008 00000 000	MEDICARE	5,094.00	5,094.00	4,065.56	1,028.44		
141 E 72510 212 --- ----- ---	MEDICARE	5,094.00	5,094.00	4,065.56	1,028.44		
141 E 72510 299 008 00000 000	VISION INSURANCE	393.00	393.00	312.00	81.00		
141 E 72510 299 --- ----- ---	VISION INSURANCE	393.00	393.00	312.00	81.00		
141 E 72510 355 008 00000 000	TRAVEL	300.00	300.00	0.00	300.00		
141 E 72510 355 --- ----- ---	TRAVEL	300.00	300.00	0.00	300.00		
141 E 72510 399 008 00000 000	OTHER CONTRACTED SERVICES	47,500.00	47,500.00	42,818.70	4,681.30		
141 E 72510 399 --- ----- ---	OTHER CONTRACTED SERVICES	47,500.00	47,500.00	42,818.70	4,681.30		
141 E 72510 435 008 00000 000	OFFICE SUPPLIES	3,500.00	3,500.00	3,987.12	-487.12		
141 E 72510 435 --- ----- ---	OFFICE SUPPLIES	3,500.00	3,500.00	3,987.12	-487.12		
141 E 72510 524 008 00000 000	STAFF DEVELOPMENT	1,500.00	1,500.00	1,839.97	-339.97		
141 E 72510 524 --- ----- ---	STAFF DEVELOPMENT	1,500.00	1,500.00	1,839.97	-339.97		
141 E 72510 599 008 00000 000	OTHER CHARGES	1,500.00	1,500.00	1,416.35	272.65		
141 E 72510 599 --- ----- ---	OTHER CHARGES	1,500.00	1,500.00	1,416.35	272.65		
141 E 72510 --- --- ----- ---	*FISCAL SERVICES	499,904.00	499,904.00	420,315.36	79,777.64		
141 E 72520 105 008 00000 000	SUPERVISOR/DIRECTOR	156,947.00	156,947.00	130,789.20	26,157.80		
141 E 72520 105 --- ----- ---	SUPERVISOR/DIRECTOR	156,947.00	156,947.00	130,789.20	26,157.80		
141 E 72520 117 008 00000 000	CAREER LADDER	0.00	0.00	833.40	-833.40		
141 E 72520 117 --- ----- ---	CAREER LADDER	0.00	0.00	833.40	-833.40		
141 E 72520 162 008 00000 000	CLERICAL PERSONNEL	169,266.00	169,266.00	141,055.20	28,210.80		
141 E 72520 162 --- ----- ---	CLERICAL PERSONNEL	169,266.00	169,266.00	141,055.20	28,210.80		
141 E 72520 201 008 00000 000	SOCIAL SECURITY	20,225.00	20,225.00	16,291.43	3,933.57		
141 E 72520 201 --- ----- ---	SOCIAL SECURITY	20,225.00	20,225.00	16,291.43	3,933.57		
141 E 72520 204 008 00000 000	STATE RETIREMENT	23,846.00	23,846.00	19,592.15	4,253.85		
141 E 72520 204 --- ----- ---	STATE RETIREMENT	23,846.00	23,846.00	19,592.15	4,253.85		
141 E 72520 206 008 00000 000	LIFE INSURANCE	460.00	460.00	341.12	118.88		
141 E 72520 206 --- ----- ---	LIFE INSURANCE	460.00	460.00	341.12	118.88		
141 E 72520 207 008 00000 000	MEDICAL INSURANCE	36,776.00	36,776.00	26,619.00	10,157.00		
141 E 72520 207 --- ----- ---	MEDICAL INSURANCE	36,776.00	36,776.00	26,619.00	10,157.00		
141 E 72520 208 008 00000 000	DENTAL INSURANCE	1,056.00	1,056.00	664.08	391.92		
141 E 72520 208 --- ----- ---	DENTAL INSURANCE	1,056.00	1,056.00	664.08	391.92		
141 E 72520 212 008 00000 000	MEDICARE	4,730.00	4,730.00	3,810.17	919.83		
141 E 72520 212 --- ----- ---	MEDICARE	4,730.00	4,730.00	3,810.17	919.83		

Fnd	T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
								Original Budget	Revised Budget	FYTD Activity	Available Funds
141	E	72520	299	008	00000	000	VISION INSURANCE	393.00	393.00	311.80	81.20
141	E	72520	299	---	-----	---	VISION INSURANCE	393.00	393.00	311.80	81.20
141	E	72520	355	008	00000	000	TRAVEL	1,000.00	1,000.00	1,038.94	-38.94
141	E	72520	355	---	-----	---	TRAVEL	1,000.00	1,000.00	1,038.94	-38.94
141	E	72520	435	008	00000	000	OFFICE SUPPLIES	5,000.00	5,000.00	3,854.74	1,145.26
141	E	72520	435	---	-----	---	OFFICE SUPPLIES	5,000.00	5,000.00	3,854.74	1,145.26
141	E	72520	499	008	00000	000	OTHER SUPPLIES & MATERIALS	1,000.00	1,000.00	0.00	1,000.00
141	E	72520	499	---	-----	---	OTHER SUPPLIES & MATERIALS	1,000.00	1,000.00	0.00	1,000.00
141	E	72520	524	008	00000	000	STAFF DEVELOPMENT	4,500.00	4,500.00	5,285.05	-785.05
141	E	72520	524	---	-----	---	STAFF DEVELOPMENT	4,500.00	4,500.00	5,285.05	-785.05
141	E	72520	599	008	00000	000	OTHER CHARGES	32,135.00	32,135.00	40,636.34	-7,451.34
141	E	72520	599	---	-----	---	OTHER CHARGES	32,135.00	32,135.00	40,636.34	-7,451.34
141	E	72520	---	---	-----	---	*HR/PERSONNEL	457,334.00	457,334.00	391,122.62	67,261.38
141	E	72610	166	001	00000	000	CUSTODIAL PERSONNEL	0.00	0.00	78,783.95	-78,783.95
141	E	72610	166	002	00000	000	CUSTODIAL PERSONNEL	0.00	0.00	80,944.48	-80,944.48
141	E	72610	166	003	00000	000	CUSTODIAL PERSONNEL	0.00	0.00	50,171.04	-50,171.04
141	E	72610	166	004	00000	000	CUSTODIAL PERSONNEL	0.00	0.00	85,831.68	-85,831.68
141	E	72610	166	005	00000	000	CUSTODIAL PERSONNEL	0.00	0.00	66,245.82	-66,245.82
141	E	72610	166	006	00000	000	CUSTODIAL PERSONNEL	0.00	0.00	86,722.32	-86,722.32
141	E	72610	166	007	00000	000	CUSTODIAL PERSONNEL	0.00	0.00	203,446.95	-203,446.95
141	E	72610	166	008	00000	000	CUSTODIAL PERSONNEL	838,713.00	838,713.00	4,670.00	834,043.00
141	E	72610	166	009	00000	000	CUSTODIAL PERSONNEL	0.00	0.00	32,254.24	-32,254.24
141	E	72610	166	---	-----	---	CUSTODIAL PERSONNEL	838,713.00	838,713.00	689,070.48	149,642.52
141	E	72610	201	001	00000	000	SOCIAL SECURITY	0.00	0.00	4,592.23	-4,592.23
141	E	72610	201	002	00000	000	SOCIAL SECURITY	0.00	0.00	4,788.33	-4,788.33
141	E	72610	201	003	00000	000	SOCIAL SECURITY	0.00	0.00	2,972.41	-2,972.41
141	E	72610	201	004	00000	000	SOCIAL SECURITY	0.00	0.00	4,734.73	-4,734.73
141	E	72610	201	005	00000	000	SOCIAL SECURITY	0.00	0.00	3,904.96	-3,904.96
141	E	72610	201	006	00000	000	SOCIAL SECURITY	0.00	0.00	5,355.24	-5,355.24
141	E	72610	201	007	00000	000	SOCIAL SECURITY	0.00	0.00	12,205.39	-12,205.39
141	E	72610	201	008	00000	000	SOCIAL SECURITY	52,000.00	52,000.00	289.54	51,710.46
141	E	72610	201	009	00000	000	SOCIAL SECURITY	0.00	0.00	1,999.72	-1,999.72
141	E	72610	201	---	-----	---	SOCIAL SECURITY	52,000.00	52,000.00	40,842.55	11,157.45
141	E	72610	204	001	00000	000	STATE RETIREMENT	0.00	0.00	6,250.83	-6,250.83
141	E	72610	204	002	00000	000	STATE RETIREMENT	0.00	0.00	3,962.59	-3,962.59
141	E	72610	204	003	00000	000	STATE RETIREMENT	0.00	0.00	3,980.70	-3,980.70
141	E	72610	204	004	00000	000	STATE RETIREMENT	0.00	0.00	4,132.28	-4,132.28
141	E	72610	204	005	00000	000	STATE RETIREMENT	0.00	0.00	3,328.22	-3,328.22
141	E	72610	204	006	00000	000	STATE RETIREMENT	0.00	0.00	1,943.68	-1,943.68
141	E	72610	204	007	00000	000	STATE RETIREMENT	0.00	0.00	11,874.39	-11,874.39
141	E	72610	204	008	00000	000	STATE RETIREMENT	47,639.00	47,639.00	0.00	47,639.00
141	E	72610	204	---	-----	---	STATE RETIREMENT	47,639.00	47,639.00	35,472.69	12,166.31
141	E	72610	205	007	00000	000	HSA FRINGE	0.00	0.00	258.00	-258.00
141	E	72610	205	---	-----	---	HSA FRINGE	0.00	0.00	258.00	-258.00
141	E	72610	206	001	00000	000	LIFE INSURANCE	0.00	0.00	253.74	-253.74
141	E	72610	206	002	00000	000	LIFE INSURANCE	0.00	0.00	255.84	-255.84
141	E	72610	206	003	00000	000	LIFE INSURANCE	0.00	0.00	172.66	-172.66
141	E	72610	206	004	00000	000	LIFE INSURANCE	0.00	0.00	255.84	-255.84
141	E	72610	206	005	00000	000	LIFE INSURANCE	0.00	0.00	222.88	-222.88
141	E	72610	206	006	00000	000	LIFE INSURANCE	0.00	0.00	198.88	-198.88
141	E	72610	206	007	00000	000	LIFE INSURANCE	0.00	0.00	549.08	-549.08
141	E	72610	206	008	00000	000	LIFE INSURANCE	2,271.00	2,271.00	0.00	2,271.00
141	E	72610	206	009	00000	000	LIFE INSURANCE	0.00	0.00	85.28	-85.28
141	E	72610	206	---	-----	---	LIFE INSURANCE	2,271.00	2,271.00	1,994.20	276.80
141	E	72610	207	001	00000	000	MEDICAL INSURANCE	0.00	0.00	17,634.00	-17,634.00
141	E	72610	207	002	00000	000	MEDICAL INSURANCE	0.00	0.00	17,634.00	-17,634.00
141	E	72610	207	003	00000	000	MEDICAL INSURANCE	0.00	0.00	11,786.00	-11,786.00

Fnd	T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
								Original Budget	Revised Budget	FYTD Activity	Available Funds
141	E	72610	207	004	00000	000	MEDICAL INSURANCE	0.00	0.00	30,666.00	-30,666.00
141	E	72610	207	005	00000	000	MEDICAL INSURANCE	0.00	0.00	18,743.00	-18,743.00
141	E	72610	207	006	00000	000	MEDICAL INSURANCE	0.00	0.00	17,911.00	-17,911.00
141	E	72610	207	007	00000	000	MEDICAL INSURANCE	0.00	0.00	43,617.00	-43,617.00
141	E	72610	207	008	00000	000	MEDICAL INSURANCE	191,005.00	191,005.00	0.00	191,005.00
141	E	72610	207	009	00000	000	MEDICAL INSURANCE	0.00	0.00	6,398.00	-6,398.00
141	E	72610	207	---	-----	---	MEDICAL INSURANCE	191,005.00	191,005.00	164,389.00	26,616.00
141	E	72610	208	001	00000	000	DENTAL INSURANCE	0.00	0.00	442.72	-442.72
141	E	72610	208	002	00000	000	DENTAL INSURANCE	0.00	0.00	442.72	-442.72
141	E	72610	208	003	00000	000	DENTAL INSURANCE	0.00	0.00	221.36	-221.36
141	E	72610	208	004	00000	000	DENTAL INSURANCE	0.00	0.00	664.08	-664.08
141	E	72610	208	005	00000	000	DENTAL INSURANCE	0.00	0.00	598.08	-598.08
141	E	72610	208	006	00000	000	DENTAL INSURANCE	0.00	0.00	642.08	-642.08
141	E	72610	208	007	00000	000	DENTAL INSURANCE	0.00	0.00	1,439.52	-1,439.52
141	E	72610	208	008	00000	000	DENTAL INSURANCE	6,018.00	6,018.00	0.00	6,018.00
141	E	72610	208	009	00000	000	DENTAL INSURANCE	0.00	0.00	221.36	-221.36
141	E	72610	208	---	-----	---	DENTAL INSURANCE	6,018.00	6,018.00	4,671.92	1,346.08
141	E	72610	211	004	00000	000	LOCAL RETIREMENT	0.00	0.00	1,012.53	-1,012.53
141	E	72610	211	005	00000	000	LOCAL RETIREMENT	0.00	0.00	729.31	-729.31
141	E	72610	211	006	00000	000	LOCAL RETIREMENT	0.00	0.00	1,866.70	-1,866.70
141	E	72610	211	007	00000	000	LOCAL RETIREMENT	0.00	0.00	1,315.16	-1,315.16
141	E	72610	211	---	-----	---	LOCAL RETIREMENT	0.00	0.00	4,923.70	-4,923.70
141	E	72610	212	001	00000	000	MEDICARE	0.00	0.00	1,074.02	-1,074.02
141	E	72610	212	002	00000	000	MEDICARE	0.00	0.00	1,119.95	-1,119.95
141	E	72610	212	003	00000	000	MEDICARE	0.00	0.00	695.21	-695.21
141	E	72610	212	004	00000	000	MEDICARE	0.00	0.00	1,107.24	-1,107.24
141	E	72610	212	005	00000	000	MEDICARE	0.00	0.00	913.24	-913.24
141	E	72610	212	006	00000	000	MEDICARE	0.00	0.00	1,252.43	-1,252.43
141	E	72610	212	007	00000	000	MEDICARE	0.00	0.00	2,854.52	-2,854.52
141	E	72610	212	008	00000	000	MEDICARE	12,161.00	12,161.00	67.75	12,093.25
141	E	72610	212	009	00000	000	MEDICARE	0.00	0.00	467.74	-467.74
141	E	72610	212	---	-----	---	MEDICARE	12,161.00	12,161.00	9,552.10	2,608.90
141	E	72610	299	001	00000	000	VISION INSURANCE	0.00	0.00	232.05	-232.05
141	E	72610	299	002	00000	000	VISION INSURANCE	0.00	0.00	234.00	-234.00
141	E	72610	299	003	00000	000	VISION INSURANCE	0.00	0.00	157.95	-157.95
141	E	72610	299	004	00000	000	VISION INSURANCE	0.00	0.00	234.00	-234.00
141	E	72610	299	005	00000	000	VISION INSURANCE	0.00	0.00	210.60	-210.60
141	E	72610	299	006	00000	000	VISION INSURANCE	0.00	0.00	226.20	-226.20
141	E	72610	299	007	00000	000	VISION INSURANCE	0.00	0.00	507.00	-507.00
141	E	72610	299	008	00000	000	VISION INSURANCE	2,312.00	2,312.00	0.00	2,312.00
141	E	72610	299	009	00000	000	VISION INSURANCE	0.00	0.00	78.00	-78.00
141	E	72610	299	---	-----	---	VISION INSURANCE	2,312.00	2,312.00	1,879.80	432.20
141	E	72610	399	001	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	131,105.59	-131,338.59
141	E	72610	399	002	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	10,783.20	-39,223.42
141	E	72610	399	003	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	8,542.04	1,068.18
141	E	72610	399	004	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	69,049.05	-82,843.49
141	E	72610	399	005	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	16,100.12	-50,143.68
141	E	72610	399	006	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	16,921.63	-50,860.63
141	E	72610	399	007	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	75,048.57	-110,675.34
141	E	72610	399	008	00000	000	OTHER CONTRACTED SERVICES	850,000.00	850,000.00	248,478.66	593,711.33
141	E	72610	399	009	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	6,346.50	-1,482.00
141	E	72610	399	010	00000	000	OTHER CONTRACTED SERVICES	0.00	0.00	95.00	-95.00
141	E	72610	399	---	-----	---	OTHER CONTRACTED SERVICES	850,000.00	850,000.00	582,470.36	128,117.36
141	E	72610	410	008	00000	000	CUSTODIAL SUPPLIES	150,000.00	150,000.00	132,576.20	1,741.05
141	E	72610	410	---	-----	---	CUSTODIAL SUPPLIES	150,000.00	150,000.00	132,576.20	1,741.05
141	E	72610	415	001	00000	000	ELECTRICITY	0.00	0.00	32,431.08	-32,431.08
141	E	72610	415	002	00000	000	ELECTRICITY	0.00	0.00	73,766.04	-73,766.04

Fnd T Acct Obj Prj Loc Prg Obj	2024-25	2024-25	2024-25	2024-25
	Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 72610 415 003 00000 000 ELECTRICITY	0.00	0.00	72,929.47	-72,929.47
141 E 72610 415 004 00000 000 ELECTRICITY	0.00	0.00	89,236.86	-89,236.86
141 E 72610 415 005 00000 000 ELECTRICITY	0.00	0.00	142,826.63	-142,826.63
141 E 72610 415 006 00000 000 ELECTRICITY	0.00	0.00	90,362.00	-90,362.00
141 E 72610 415 007 00000 000 ELECTRICITY	0.00	0.00	250,605.53	-250,605.53
141 E 72610 415 008 00000 000 ELECTRICITY	1,000,000.00	1,000,000.00	12,868.74	987,131.26
141 E 72610 415 009 00000 000 ELECTRICITY	0.00	0.00	43,311.71	-43,311.71
141 E 72610 415 --- ----- --- ELECTRICITY	1,000,000.00	1,000,000.00	808,338.06	191,661.94
141 E 72610 434 001 00000 000 NATURAL GAS	0.00	0.00	9,546.90	-9,546.90
141 E 72610 434 002 00000 000 NATURAL GAS	0.00	0.00	2,947.30	-2,947.30
141 E 72610 434 003 00000 000 NATURAL GAS	0.00	0.00	7,746.36	-7,746.36
141 E 72610 434 004 00000 000 NATURAL GAS	0.00	0.00	14,497.63	-14,497.63
141 E 72610 434 005 00000 000 NATURAL GAS	0.00	0.00	11,890.42	-11,890.42
141 E 72610 434 006 00000 000 NATURAL GAS	0.00	0.00	9,774.64	-9,774.64
141 E 72610 434 007 00000 000 NATURAL GAS	0.00	0.00	23,721.04	-23,721.04
141 E 72610 434 008 00000 000 NATURAL GAS	122,000.00	122,000.00	3,150.02	118,849.98
141 E 72610 434 009 00000 000 NATURAL GAS	0.00	0.00	3,112.57	-3,112.57
141 E 72610 434 --- ----- --- NATURAL GAS	122,000.00	122,000.00	86,386.88	35,613.12
141 E 72610 454 001 00000 000 WATER & SEWER	0.00	0.00	3,982.92	-3,982.92
141 E 72610 454 002 00000 000 WATER & SEWER	0.00	0.00	7,314.96	-7,314.96
141 E 72610 454 003 00000 000 WATER & SEWER	0.00	0.00	4,013.53	-4,013.53
141 E 72610 454 004 00000 000 WATER & SEWER	0.00	0.00	5,294.14	-5,294.14
141 E 72610 454 005 00000 000 WATER & SEWER	0.00	0.00	8,884.73	-8,884.73
141 E 72610 454 006 00000 000 WATER & SEWER	0.00	0.00	7,643.00	-7,643.00
141 E 72610 454 007 00000 000 WATER & SEWER	0.00	0.00	25,501.77	-25,501.77
141 E 72610 454 008 00000 000 WATER & SEWER	85,000.00	85,000.00	1,723.26	83,276.74
141 E 72610 454 009 00000 000 WATER & SEWER	0.00	0.00	1,787.58	-1,787.58
141 E 72610 454 --- ----- --- WATER & SEWER	85,000.00	85,000.00	66,145.89	18,854.11
141 E 72610 499 008 00000 000 OTHER SUPPLIES & MATERIALS	8,000.00	8,000.00	3,901.80	4,098.20
141 E 72610 499 --- ----- --- OTHER SUPPLIES & MATERIALS	8,000.00	8,000.00	3,901.80	4,098.20
141 E 72610 599 008 00000 000 OTHER CHARGES	6,500.00	6,500.00	385.00	6,115.00
141 E 72610 599 --- ----- --- OTHER CHARGES	6,500.00	6,500.00	385.00	6,115.00
141 E 72610 --- --- ----- --- *OPERATION OF PLANT	3,373,619.00	3,373,619.00	2,633,258.63	585,265.34
141 E 72620 162 008 00000 000 CLERICAL PERSONNEL	0.00	0.00	54,117.60	-54,117.60
141 E 72620 162 --- ----- --- CLERICAL PERSONNEL	0.00	0.00	54,117.60	-54,117.60
141 E 72620 189 008 00000 000 OTHER SALARIES & WAGES	645,393.00	645,393.00	470,466.12	174,926.88
141 E 72620 189 --- ----- --- OTHER SALARIES & WAGES	645,393.00	645,393.00	470,466.12	174,926.88
141 E 72620 201 008 00000 000 SOCIAL SECURITY	40,014.00	40,014.00	31,653.45	8,360.55
141 E 72620 201 --- ----- --- SOCIAL SECURITY	40,014.00	40,014.00	31,653.45	8,360.55
141 E 72620 204 008 00000 000 STATE RETIREMENT	37,110.00	37,110.00	23,807.51	13,302.49
141 E 72620 204 --- ----- --- STATE RETIREMENT	37,110.00	37,110.00	23,807.51	13,302.49
141 E 72620 206 008 00000 000 LIFE INSURANCE	954.00	954.00	912.88	41.12
141 E 72620 206 --- ----- --- LIFE INSURANCE	954.00	954.00	912.88	41.12
141 E 72620 207 008 00000 000 MEDICAL INSURANCE	86,851.00	86,851.00	81,064.00	5,787.00
141 E 72620 207 --- ----- --- MEDICAL INSURANCE	86,851.00	86,851.00	81,064.00	5,787.00
141 E 72620 208 008 00000 000 DENTAL INSURANCE	2,622.00	2,622.00	2,391.30	230.70
141 E 72620 208 --- ----- --- DENTAL INSURANCE	2,622.00	2,622.00	2,391.30	230.70
141 E 72620 211 008 00000 000 LOCAL RETIREMENT	0.00	0.00	6,660.40	-6,660.40
141 E 72620 211 --- ----- --- LOCAL RETIREMENT	0.00	0.00	6,660.40	-6,660.40
141 E 72620 212 008 00000 000 MEDICARE	9,358.00	9,358.00	7,402.98	1,955.02
141 E 72620 212 --- ----- --- MEDICARE	9,358.00	9,358.00	7,402.98	1,955.02
141 E 72620 299 008 00000 000 VISION INSURANCE	940.00	940.00	842.00	98.00
141 E 72620 299 --- ----- --- VISION INSURANCE	940.00	940.00	842.00	98.00
141 E 72620 335 001 00000 000 MAINTENANCE & REPAIR-BUILDINGS	0.00	0.00	10,654.80	-10,654.80
141 E 72620 335 002 00000 000 MAINTENANCE & REPAIR-BUILDINGS	0.00	0.00	30.00	-30.00
141 E 72620 335 003 00000 000 MAINTENANCE & REPAIR-BUILDINGS	0.00	0.00	18,116.44	-14,465.10
141 E 72620 335 004 00000 000 MAINTENANCE & REPAIR-BUILDINGS	0.00	0.00	2,466.75	-2,466.75

Fnd T Acct Obj Prj Loc Prg Obj	2024-25	2024-25	2024-25	2024-25	
	Original Budget	Revised Budget	FYTD Activity	Available Funds	
141 E 72620 335 005 00000 000	MAINTENANCE & REPAIR-BUILDINGS	0.00	0.00	24,442.60	-24,442.60
141 E 72620 335 006 00000 000	MAINTENANCE & REPAIR-BUILDINGS	0.00	0.00	4,652.80	-4,652.80
141 E 72620 335 007 00000 000	MAINTENANCE & REPAIR-BUILDINGS	0.00	0.00	47,465.00	-47,466.00
141 E 72620 335 008 00000 000	MAINTENANCE & REPAIR-BUILDINGS	460,000.00	460,000.00	180,636.20	264,069.16
141 E 72620 335 --- ----- ---	MAINTENANCE & REPAIR-BUILDINGS	460,000.00	460,000.00	288,464.59	159,891.11
141 E 72620 336 001 00000 000	MAINTENANCE & REPAIR-EQUIPMENT	0.00	0.00	750.00	-750.00
141 E 72620 336 002 00000 000	MAINTENANCE & REPAIR-EQUIPMENT	0.00	0.00	750.00	-750.00
141 E 72620 336 003 00000 000	MAINTENANCE & REPAIR-EQUIPMENT	0.00	0.00	750.00	-750.00
141 E 72620 336 004 00000 000	MAINTENANCE & REPAIR-EQUIPMENT	0.00	0.00	750.00	-750.00
141 E 72620 336 005 00000 000	MAINTENANCE & REPAIR-EQUIPMENT	0.00	0.00	750.00	-750.00
141 E 72620 336 006 00000 000	MAINTENANCE & REPAIR-EQUIPMENT	0.00	0.00	750.00	-750.00
141 E 72620 336 007 00000 000	MAINTENANCE & REPAIR-EQUIPMENT	0.00	0.00	1,800.00	-1,800.00
141 E 72620 336 008 00000 000	MAINTENANCE & REPAIR-EQUIPMENT	150,000.00	150,000.00	124,676.86	41,584.91
141 E 72620 336 --- ----- ---	MAINTENANCE & REPAIR-EQUIPMENT	150,000.00	150,000.00	130,976.86	35,284.91
141 E 72620 338 008 00000 000	MAINTENANCE & REPAIR SERVICE-V	12,500.00	12,500.00	18,510.57	-6,110.36
141 E 72620 338 --- ----- ---	MAINTENANCE & REPAIR SERVICE-V	12,500.00	12,500.00	18,510.57	-6,110.36
141 E 72620 425 008 00000 000	GASOLINE	16,000.00	16,000.00	12,089.24	3,834.00
141 E 72620 425 --- ----- ---	GASOLINE	16,000.00	16,000.00	12,089.24	3,834.00
141 E 72620 499 008 00000 000	OTHER SUPPLIES & MATERIALS	10,000.00	10,000.00	17,951.57	-9,005.70
141 E 72620 499 --- ----- ---	OTHER SUPPLIES & MATERIALS	10,000.00	10,000.00	17,951.57	-9,005.70
141 E 72620 599 008 00000 000	OTHER CHARGES	0.00	0.00	900.10	-900.10
141 E 72620 599 --- ----- ---	OTHER CHARGES	0.00	0.00	900.10	-900.10
141 E 72620 717 008 00000 000	MAINTENANCE EQUIPMENT	15,000.00	15,000.00	28.56	14,971.44
141 E 72620 717 --- ----- ---	MAINTENANCE EQUIPMENT	15,000.00	15,000.00	28.56	14,971.44
141 E 72620 718 008 00000 000	MOTOR VEHICLES	50,000.00	50,000.00	50,000.00	0.00
141 E 72620 718 --- ----- ---	MOTOR VEHICLES	50,000.00	50,000.00	50,000.00	0.00
141 E 72620 --- --- ----- ---	*MAINTENANCE OF PLANT	1,536,742.00	1,536,742.00	1,198,239.73	341,889.06
141 E 72710 146 008 00000 000	BUS DRIVERS	185,000.00	185,000.00	167,700.26	17,299.74
141 E 72710 146 --- ----- ---	BUS DRIVERS	185,000.00	185,000.00	167,700.26	17,299.74
141 E 72710 189 008 00000 000	OTHER SALARIES & WAGES	150,000.00	150,000.00	142,087.98	7,912.02
141 E 72710 189 --- ----- ---	OTHER SALARIES & WAGES	150,000.00	150,000.00	142,087.98	7,912.02
141 E 72710 201 008 00000 000	SOCIAL SECURITY	20,770.00	20,770.00	18,902.10	1,867.90
141 E 72710 201 --- ----- ---	SOCIAL SECURITY	20,770.00	20,770.00	18,902.10	1,867.90
141 E 72710 204 008 00000 000	STATE RETIREMENT	7,236.00	7,236.00	7,321.82	-85.82
141 E 72710 204 --- ----- ---	STATE RETIREMENT	7,236.00	7,236.00	7,321.82	-85.82
141 E 72710 206 008 00000 000	LIFE INSURANCE	100.00	100.00	85.28	14.72
141 E 72710 206 --- ----- ---	LIFE INSURANCE	100.00	100.00	85.28	14.72
141 E 72710 207 008 00000 000	MEDICAL INSURANCE	7,811.00	7,811.00	6,398.00	1,413.00
141 E 72710 207 --- ----- ---	MEDICAL INSURANCE	7,811.00	7,811.00	6,398.00	1,413.00
141 E 72710 208 008 00000 000	DENTAL INSURANCE	400.00	400.00	221.36	178.64
141 E 72710 208 --- ----- ---	DENTAL INSURANCE	400.00	400.00	221.36	178.64
141 E 72710 212 008 00000 000	MEDICARE	4,858.00	4,858.00	4,420.72	437.28
141 E 72710 212 --- ----- ---	MEDICARE	4,858.00	4,858.00	4,420.72	437.28
141 E 72710 299 008 00000 000	VISION INSURANCE	200.00	200.00	78.00	122.00
141 E 72710 299 --- ----- ---	VISION INSURANCE	200.00	200.00	78.00	122.00
141 E 72710 338 008 00000 000	MAINTENANCE & REPAIR SERVICE-V	35,000.00	35,000.00	23,948.87	11,051.13
141 E 72710 338 --- ----- ---	MAINTENANCE & REPAIR SERVICE-V	35,000.00	35,000.00	23,948.87	11,051.13
141 E 72710 399 007 00000 000	OTHER CONTRACTED SERVICES	0.00	0.00	770.00	-770.00
141 E 72710 399 008 00000 000	OTHER CONTRACTED SERVICES	0.00	0.00	17,641.33	-17,641.33
141 E 72710 399 --- ----- ---	OTHER CONTRACTED SERVICES	0.00	0.00	18,411.33	-18,411.33
141 E 72710 425 008 00000 000	GASOLINE	35,000.00	35,000.00	22,555.23	9,466.73
141 E 72710 425 --- ----- ---	GASOLINE	35,000.00	35,000.00	22,555.23	9,466.73
141 E 72710 524 008 00000 000	STAFF DEVELOPMENT	0.00	0.00	350.00	-350.00
141 E 72710 524 --- ----- ---	STAFF DEVELOPMENT	0.00	0.00	350.00	-350.00
141 E 72710 599 008 00000 000	OTHER CHARGES	14,000.00	14,000.00	7,319.71	6,680.29
141 E 72710 599 --- ----- ---	OTHER CHARGES	14,000.00	14,000.00	7,319.71	6,680.29
141 E 72710 717 008 00000 000	MAINTENANCE EQUIPMENT	145,000.00	145,000.00	0.00	-6,500.00

Fnd	T	Acct	Obj	Prj	Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
								Original Budget	Revised Budget	FYTD Activity	Available Funds
141	E	72710	717	---	----	---	MAINTENANCE EQUIPMENT	145,000.00	145,000.00	0.00	-6,500.00
141	E	72710	---	---	----	---	*TRANSPORTATION	605,375.00	605,375.00	419,800.66	31,096.30
141	E	73100	105	008	00000	000	SUPERVISOR/DIRECTOR	0.00	0.00	0.00	0.00
141	E	73100	105	---	----	---	SUPERVISOR/DIRECTOR	0.00	0.00	0.00	0.00
141	E	73100	165	002	00000	000	CAFETERIA PERSONNEL	0.00	0.00	0.00	0.00
141	E	73100	165	008	00000	000	CAFETERIA PERSONNEL	0.00	0.00	0.00	0.00
141	E	73100	165	---	----	---	CAFETERIA PERSONNEL	0.00	0.00	0.00	0.00
141	E	73100	201	002	00000	000	SOCIAL SECURITY	0.00	0.00	0.00	0.00
141	E	73100	201	008	00000	000	SOCIAL SECURITY	0.00	0.00	0.00	0.00
141	E	73100	201	---	----	---	SOCIAL SECURITY	0.00	0.00	0.00	0.00
141	E	73100	204	008	00000	000	STATE RETIREMENT	0.00	0.00	0.00	0.00
141	E	73100	204	---	----	---	STATE RETIREMENT	0.00	0.00	0.00	0.00
141	E	73100	205	008	00000	000	HSA FRINGE	0.00	0.00	0.00	0.00
141	E	73100	205	---	----	---	HSA FRINGE	0.00	0.00	0.00	0.00
141	E	73100	206	008	00000	000	LIFE INSURANCE	0.00	0.00	0.00	0.00
141	E	73100	206	---	----	---	LIFE INSURANCE	0.00	0.00	0.00	0.00
141	E	73100	207	008	00000	000	MEDICAL INSURANCE	0.00	0.00	0.00	0.00
141	E	73100	207	---	----	---	MEDICAL INSURANCE	0.00	0.00	0.00	0.00
141	E	73100	208	008	00000	000	DENTAL INSURANCE	0.00	0.00	0.00	0.00
141	E	73100	208	---	----	---	DENTAL INSURANCE	0.00	0.00	0.00	0.00
141	E	73100	211	008	00000	000	LOCAL RETIREMENT	0.00	0.00	0.00	0.00
141	E	73100	211	---	----	---	LOCAL RETIREMENT	0.00	0.00	0.00	0.00
141	E	73100	212	002	00000	000	MEDICARE	0.00	0.00	0.00	0.00
141	E	73100	212	008	00000	000	MEDICARE	0.00	0.00	0.00	0.00
141	E	73100	212	---	----	---	MEDICARE	0.00	0.00	0.00	0.00
141	E	73100	299	008	00000	000	VISION INSURANCE	0.00	0.00	0.00	0.00
141	E	73100	299	---	----	---	VISION INSURANCE	0.00	0.00	0.00	0.00
141	E	73100	---	---	----	---	*FOOD SERVICE	0.00	0.00	0.00	0.00
141	E	73300	105	008	00000	000	SUPERVISOR/DIRECTOR	0.00	0.00	0.00	0.00
141	E	73300	105	---	----	---	SUPERVISOR/DIRECTOR	0.00	0.00	0.00	0.00
141	E	73300	189	002	00000	000	OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00
141	E	73300	189	008	00000	000	OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00
141	E	73300	189	---	----	---	OTHER SALARIES & WAGES	0.00	0.00	0.00	0.00
141	E	73300	201	002	00000	000	SOCIAL SECURITY	0.00	0.00	0.00	0.00
141	E	73300	201	008	00000	000	SOCIAL SECURITY	0.00	0.00	0.00	0.00
141	E	73300	201	---	----	---	SOCIAL SECURITY	0.00	0.00	0.00	0.00
141	E	73300	206	008	00000	000	LIFE INSURANCE	0.00	0.00	0.00	0.00
141	E	73300	206	---	----	---	LIFE INSURANCE	0.00	0.00	0.00	0.00
141	E	73300	207	008	00000	000	MEDICAL INSURANCE	0.00	0.00	0.00	0.00
141	E	73300	207	---	----	---	MEDICAL INSURANCE	0.00	0.00	0.00	0.00
141	E	73300	208	008	00000	000	DENTAL INSURANCE	0.00	0.00	0.00	0.00
141	E	73300	208	---	----	---	DENTAL INSURANCE	0.00	0.00	0.00	0.00
141	E	73300	211	008	00000	000	LOCAL RETIREMENT	0.00	0.00	0.00	0.00
141	E	73300	211	---	----	---	LOCAL RETIREMENT	0.00	0.00	0.00	0.00
141	E	73300	212	002	00000	000	MEDICARE	0.00	0.00	0.00	0.00
141	E	73300	212	008	00000	000	MEDICARE	0.00	0.00	0.00	0.00
141	E	73300	212	---	----	---	MEDICARE	0.00	0.00	0.00	0.00
141	E	73300	299	008	00000	000	VISION INSURANCE	0.00	0.00	0.00	0.00
141	E	73300	299	---	----	---	VISION INSURANCE	0.00	0.00	0.00	0.00
141	E	73300	---	---	----	---	*COMMUNITY SERVICES	0.00	0.00	0.00	0.00
141	E	73400	105	008	00000	000	SUPERVISOR/DIRECTOR	0.00	0.00	0.00	0.00
141	E	73400	105	---	----	---	SUPERVISOR/DIRECTOR	0.00	0.00	0.00	0.00
141	E	73400	116	023	00000	000	TEACHERS	207,481.19	207,481.19	201,065.58	6,415.61
141	E	73400	116	---	----	---	TEACHERS	207,481.19	207,481.19	201,065.58	6,415.61
141	E	73400	163	008	00000	000	EDUCATIONAL ASSISTANTS	0.00	0.00	0.00	0.00
141	E	73400	163	023	00000	000	EDUCATIONAL ASSISTANTS	84,037.44	84,037.44	81,438.84	2,598.60
141	E	73400	163	---	----	---	EDUCATIONAL ASSISTANTS	84,037.44	84,037.44	81,438.84	2,598.60

Fnd T Acct	Obj Prj Loc	Prg	Obj	2024-25	2024-25	2024-25	2024-25
				Original Budget	Revised Budget	FYTD Activity	Available Funds
141 E 73400	201 008 00000 000		SOCIAL SECURITY	0.00	0.00	0.00	0.00
141 E 73400	201 023 00000 000		SOCIAL SECURITY	14,587.50	14,587.50	13,331.13	1,256.37
141 E 73400	201 --- ----- ---		SOCIAL SECURITY	14,587.50	14,587.50	13,331.13	1,256.37
141 E 73400	204 008 00000 000		STATE RETIREMENT	0.00	0.00	0.00	0.00
141 E 73400	204 023 00000 000		STATE RETIREMENT	18,117.84	18,117.84	17,558.09	559.75
141 E 73400	204 --- ----- ---		STATE RETIREMENT	18,117.84	18,117.84	17,558.09	559.75
141 E 73400	205 023 00000 000		HSA FRINGE	0.00	0.00	0.00	0.00
141 E 73400	205 --- ----- ---		HSA FRINGE	0.00	0.00	0.00	0.00
141 E 73400	206 008 00000 000		LIFE INSURANCE	0.00	0.00	0.00	0.00
141 E 73400	206 023 00000 000		LIFE INSURANCE	624.10	624.10	615.04	9.06
141 E 73400	206 --- ----- ---		LIFE INSURANCE	624.10	624.10	615.04	9.06
141 E 73400	207 008 00000 000		MEDICAL INSURANCE	0.00	0.00	0.00	0.00
141 E 73400	207 023 00000 000		MEDICAL INSURANCE	48,590.57	48,590.57	46,840.00	1,750.57
141 E 73400	207 --- ----- ---		MEDICAL INSURANCE	48,590.57	48,590.57	46,840.00	1,750.57
141 E 73400	208 008 00000 000		DENTAL INSURANCE	0.00	0.00	0.00	0.00
141 E 73400	208 023 00000 000		DENTAL INSURANCE	1,430.23	1,430.23	1,395.52	34.71
141 E 73400	208 --- ----- ---		DENTAL INSURANCE	1,430.23	1,430.23	1,395.52	34.71
141 E 73400	212 008 00000 000		MEDICARE	0.00	0.00	0.00	0.00
141 E 73400	212 023 00000 000		MEDICARE	4,227.02	4,227.02	3,908.00	319.02
141 E 73400	212 --- ----- ---		MEDICARE	4,227.02	4,227.02	3,908.00	319.02
141 E 73400	299 008 00000 000		VISION INSURANCE	0.00	0.00	0.00	0.00
141 E 73400	299 023 00000 000		VISION INSURANCE	579.52	579.52	561.60	17.92
141 E 73400	299 --- ----- ---		VISION INSURANCE	579.52	579.52	561.60	17.92
141 E 73400	--- --- ----- ---		*EARLY CHILDHOOD EDUCATION	379,675.41	379,675.41	366,713.80	12,961.61
141 E 76100	707 007 00000 000		BUILDING IMPROVEMENTS	0.00	0.00	17,379.39	313,552.64
141 E 76100	707 008 00000 000		BUILDING IMPROVEMENTS	170,585.00	170,585.00	601,691.01	-368,642.77
141 E 76100	707 --- ----- ---		BUILDING IMPROVEMENTS	170,585.00	170,585.00	619,070.40	-55,090.13
141 E 76100	711 007 00000 000		FURNITURE & FIXTURES	0.00	0.00	17,433.00	-17,433.00
141 E 76100	711 --- ----- ---		FURNITURE & FIXTURES	0.00	0.00	17,433.00	-17,433.00
141 E 76100	--- --- ----- ---		*REGULAR CAPITAL OUTLAY	170,585.00	170,585.00	636,503.40	-72,523.13
Grand Revenue Totals				43,572,194.00	43,572,194.00	38,193,489.45	5,378,708.55
Grand Expense Totals				43,974,870.41	43,974,870.41	33,890,235.19	10,094,098.84
Grand Totals				402,676.41	402,676.41	4,303,254.26	4,715,390.29
				Loss	Loss	Profit	Loss

Number of Accounts: 1060

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