

## MEMORANDUM

**TO:** Building-Level Leaders

**FROM:** Budget Office

**DATE:** August 21, 2026

**SUBJECT:** FY26 School Carryover Sheets & General Fund Position Changes

**Carryover Sheet Availability & Audit Context** School Carryover sheets are now published on the [JCPS Budget Website](#). To enhance financial clarity, these sheets have been intentionally separated from the 10th Day Adjustment. The documentation details your school's Carryover or Liabilities from FY26. Please note that JCPS continues to evaluate and refine carryover practices in response to both internal and external audit findings.

**Account Scope & Balances** Carryover balances reflect school flexible accounts (**900XF**). They also account for any deficit adjustments related to **EQTXA, MLSXA and 900XA** funds—primarily driven by negative balances in certified or classified extended time payroll.

### Acceptable Uses for Carryover Funds

- **Board Authorized Certified/Classified Extended Time:** Coverage for unfilled substitute teacher requests, as well as duties for Weapons Detection, Morning Supervision, and Afternoon Supervision.
- **Substitutes for Approved Professional Conference:** Example KMEA
- **School Curriculum:** Procurement of additional textbooks and Chromebooks.
- **Facility Projects:** School branding and facility improvements (e.g., playground equipment, athletic field lighting upgrades).

### General Fund Position Changes & Policy Updates

- **Submission Deadline:** All General Fund position changes for processing in the current fiscal year must be submitted no later than **November 1, 2026**.
- **Pre-Purchasing Policy Change:** Pre-purchasing positions will no longer be permitted, as this distorts the accuracy of a school's actual carryover balance. This practice will be fully discontinued following the FY27 school year.
- **SAMs:** Discontinue filling the SAM positions and they will be grandfathered out.:
  - Schools that incur a vacancy after September 2026 must sell back the pro-rated position and purchase another allowable position.
  - Schools that have filled positions during the next Budget Cycle (Feb 2027) will be allowed to grandfather out the position until vacant.

Please direct any questions regarding your school's specific carryover sheet or position requests to the JCPS Budget Office.

## Reading your reports:

**10th Day Adjustment:** This report is based on the actual 10th day enrollment compared to projected enrollment. The adjustment can be positive or negative.

| 10th Day Adjustment Report |                     | 10th Day Adjustment Report |                     |
|----------------------------|---------------------|----------------------------|---------------------|
|                            |                     |                            |                     |
|                            | 10th Day Adjustment |                            | 10th Day Adjustment |
|                            | \$ 189,477          |                            | \$ (42,213)         |

**Carryover Report:** The report details your school's Carryover or Liabilities from FY26. This can be a positive or negative amount. Schools are responsible for negative carryover.

| Carryover Report                                          |             |
|-----------------------------------------------------------|-------------|
|                                                           |             |
|                                                           | Adjustment  |
| <b>School Obligations and Reimbursements</b>              |             |
| ECE Classified Sub Instructional Assistant- Reimbursement | \$ 102      |
| Athletics Add-On Over Use                                 | \$ -        |
| EQTXA Over Use                                            | \$ (11,391) |
| Carryover                                                 | \$ 4,002    |
|                                                           |             |
| Carryover Adjustment                                      | \$ (7,287)  |

### How to cover negative balances:

- If the school has a positive Carryover or 10th Day Adjustment, this can use this to offset or cover the entirety of your negative balance.
- School flex funds located in 900XF can be used to pay for negative balances.
- Schools may also choose to Sell Positions: It is recommended to look at vacant positions first. Please consult with HR if you have the need to overstaff any positions.

Communicate with your Budget Coordinator on covering your balance. Complete a Site Based Change Form if needed.

- [FY27 Site Based Change Form](#)
- [FY27 Average Salaries](#)

### Important Dates Regarding Carryover and 10th Day Adjustments

- Notify HR of potential overstaffed employees as soon as possible, but no later than **Friday August 28th**. Notify the Budget Department of how negative balances will be covered by **Friday September 4th**. This includes turning in Site Based Change Forms. Please copy your HR Specialist.

### Extenuating Circumstance:

Please report any extenuating circumstance to your **Principal Supervisor / Regional Assistant Superintendent**. They can help you to problem solve and aid in finding a solution. If warranted, they can advocate for your school at the Chief Level.