

TRENTON SPECIAL SCHOOL DISTRICT
Board of Education Regular Meeting
Central Office - 6:00 PM
February 6, 2024

1. **INVOCATION:**

2. **CALL TO ORDER:**

3. **APPROVE AGENDA:**

3.1. Approval of February 6th Agenda:

4. **APPROVE MINUTES:**

4.1. Approval of December 5th Minutes:

5. **RECOGNITIONS:**

5.1. School Board Appreciation Week January 21st to 27th:

5.2. TRMS Boys Basketball Team Accomplishments:

5.3. YMCA Cooler Donation:

6. **REPORTS:**

6.1. School Lunches - Community Eligibility Program (CEP) :

7. **CONSENT AGENDA:**

7.1. Approval of Central Office Financial Report:

7.1.1. November 2023:

7.1.2. December 2023:

7.2. Approval of Three Schools Financial Report:

7.2.1. November 2023:

7.2.2. December 2023:

7.3. Approval of General Purpose Budget Amendments:

7.4. Approval of TRMS Technology Surplus:

7.5. Approval of TES Technology Surplus:

7.6. Approval of TES Surplus:

7.7. Approval of Second Reading of Policy 6.310 Dress Code:

8. **PUBLIC COMMENT (must sign up prior to beginning of the meeting):**

9. **REGULAR AGENDA:**

9.1. Approval of 2022-2023 Internal School Audits :

9.2. Approval of 2022-2023 District Audit:

9.3. Approval of TRMS Band Students to Attend All West in Memphis, TN on February 8th to 10th (4 students and 1 chaperone):

9.4. Approval of TRMS Band Students to Attend Austin Peay State University Honor Band on February 23rd to 25th (8 students and 1 chaperone):

9.5. Approval of PHS Band Students to Attend All West in Memphis, TN on February 8th to 10th:

9.6. Approval of PHS Band Students to Attend Austin Peay State University Honor Band on February 23rd to 25th:

9.7. Approval of New General Purpose Budget Items:

9.8. Approval of IDEA Partnership for Systemic Change (K-12) Budget Items:

9.9. Approval of Resolution Opposing Governor Lee's Education Freedom Scholarship Act:

10. **DIRECTORS REPORT:**

10.1. CO Retirement - Holly Barnett, FRC Director/Social Worker:

10.2. TES Resignation - Lindsey Riley, Kindergarten Teacher:

10.3. TES New Hires - Dymitr Wach, Custodian:

10.4. PHS New Hires - Peggy Davis, Assistant Cafeteria Manager:

10.5. School Activities:

- 10.5.1. Jan 30th to Feb 13th - TES Cookie Dough Fundraiser:
- 10.5.2. Feb 4th to 10th - School Counselor's Week:
- 10.5.3. Feb 8th to 10th - All West TN Clinic and Festival - TRMS & PHS Band Students:
- 10.5.4. Feb 9th - Flash Mob Dance (all 3 schools) at Peabody vs Westview at Girls' Halftime:
- 10.5.5. Feb 13th - Stand Alone Writing Field Test at TES:
- 10.5.6. Feb 13th - STEM Expo - PHS:
- 10.5.7. Feb 14th - TVA Grant Presentation for STEM (During HOUSE Competition) - TRMS:
- 10.5.8. Feb 15th - Parent Teacher Conference at TES and PHS from 4 pm to 7 pm:
- 10.5.9. Feb 15th - 5th Grade Stand Alone Field Test - TRMS:
- 10.5.10. Feb 16th - Spring and Sports Pictures - TRMS:
- 10.5.11. Feb 22nd - Parent Teacher Conference - TRMS from 4 pm to 7 pm:
- 10.5.12. Feb 23rd to 25th - APSU Honor Band Festival - TRMS and PHS Band Students:
- 10.5.13. Feb 29th - Black History Month Living Wax Museum - TRMS from 6 pm to 7:30 pm:

10.6. Athletic Activities:

- 10.6.1. Feb 6th - PHS Basketball at Gibson County at 6 pm:
- 10.6.2. Feb 7th TRMS Volleyball vs Westview at 5 pm:
- 10.6.3. Feb 8th - TRMS Volleyball at CCA at 5 pm:
- 10.6.4. Feb 9th - PHS Basketball vs Westview at 6 pm:
- 10.6.5. Feb 12th - PHS Basketball District 14 AA Tournament TBD:
- 10.6.6. Feb 13th - TRMS Volleyball vs Crockett County at 5 pm:

- 10.6.7. Feb 15th - PHS Basketball District 14AA District Tournament Semifinals
- TBD:
- 10.6.8. Feb 20th - TRMS Volleyball vs Obion County at 5 pm:
- 10.6.9. Feb 22nd - TRMS Volleyball vs Alamo at 5 pm:
- 10.6.10. Feb 23rd - PHS Basketball Region 7AA Tournament - TBD:
- 10.6.11. Feb 24th - TRMS Volleyball vs West TN Homeschool at 5 pm:
- 10.6.12. Feb 24th - PHS Baseball Home Scrimmage vs Brighton at 12 pm:
- 10.6.13. Feb 26th - TRMS Volleyball vs Rutherford at 5 pm:
- 10.6.14. Feb 27th - TRMS Volleyball at West Carroll at 5 pm:
- 10.6.15. Feb 27th - PHS Baseball Scrimmage vs Crockett County at 4:30 pm:
- 10.6.16. Feb 29th - TRMS Volleyball at Milan at 5 pm:
- 10.6.17. Mar 1st - PHS Baseball Scrimmage at Union City at 4:30 pm:
- 10.6.18. Mar 1st - PHS Softball Midnight Madness Game 12 am:
- 10.6.19. Mar 2nd - PHS Basketball - Girls Substate TBD:
- 10.6.20. Mar 2nd - PHS Baseball Scrimmage at USJ at 12 pm:
- 10.6.21. Mar 4th - TRMS Volleyball at West TN Homeschool at 5 pm:
- 10.6.22. Mar 4th - PHS Basketball Boys Substate - TBD:
- 10.6.23. Mar 4th - PHS Tennis vs Greenfield at 4 pm:
- 10.6.24. Mar 5th - TRMS Volleyball at Crockett County at 5 pm:
- 10.6.25. Mar 5th - PHS Tennis vs Halls at 4:30 pm:
- 10.6.26. Mar 5th - PHS Softball at Gleason at 5 pm:
- 10.6.27. Mar 6th - PHS Basketball Girls State Tournament TBD:
- 10.6.28. Mar 7th - PHS Basketball Girls State Tournament TBD:

10.6.29. Mar 7th - PHS Tennis at Covington at 4:30 pm:

10.6.30. Mar 7th - PHS Boys Soccer vs Dyersburg at 6 pm:

10.6.31. Mar 8th - PHS Basketball Girls State Tournament TBD:

10.6.32. Mar 8th - PHS Softball Play Day at Union City - All Day:

10.6.33. Mar 9th - PHS Basketball Girls State Tournament:

11. **ADJOURNMENT:**

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11. ADJOURNMENT

TRENTON SPECIAL SCHOOL DISTRICT
Board of Trustees' Regular Meeting
Trenton Rosenwald Middle School Commons Area - 6 p.m.
December 5, 2023

ROLL CALL: The Trenton Special School District Board of Trustees met in regular meeting on Tuesday, December 5, 2023, at 6 p.m. In attendance were the following:

Justin Weaver, Chairman
Lisa Andrews-Young
Clint Hickerson

Tim Haney, Director of Schools
Dr. Mark Harper
Dee Ann McEwen
Shannon Parra

CALL TO ORDER: Chairman Justin Weaver called the meeting to order.

APPROVAL OF AGENDA: Chairman Weaver presented the agenda for the December 5, 2023, Regular Meeting for approval. Dee Ann McEwen made a motion to move items 8.2. Approval of Second Reading of Section 1 Policies, 8.3. Approval of Second Reading of Section 2 Policies, and 8.4. Approval of Second Reading of Section 4 Policies to the Consent Agenda with a second by Clint Hickerson. The motion carried unanimously.

Dee Ann McEwen made a motion to approve the amended agenda with a second by Clint Hickerson. The motion carried unanimously.

APPROVAL OF MINUTES: Chairman Weaver presented the minutes of the November 7, 2023, Regular Meeting for approval. With no additions or corrections, Dee Ann McEwen made a motion to approve with a second by Lisa Andrews-Young. The motion carried unanimously.

RECOGNITION: Chairman Weaver introduced Holly Pillow and Emma Lang, TRMS Beta Club Advisors to share results from the recent Beta Convention. The TRMS Beta Club competed in 31 competitions. The Beta members placed 1st in Musicology, 2nd in Performing Arts Trio, 3rd in Technology, and 4th in Spelling Bee. Several of the students were available to share their experience and talents.

Chairman Weaver introduced Jill Bibb and Chad Karnes, PHS Beta Club Advisors to share results from the recent Beta Convention. The PHS Beta Club members placed 3rd in Performing Arts and 5th in Anime Art. Several of the students were available to share their talents.

CONSENT AGENDA: The following items appeared on the "Consent Agenda":

1. Approval of Central Office Financial Reports
2. Approval of Three Schools Financial Reports
3. Approval of Cafeteria Surplus Items
4. Approval of IT Surplus Items
5. Approval of Central Office Surplus Items
6. Approval of Second Reading of Section 1 Policies
 - Policy 1.105 - School Board Legislative Involvement
 - Policy 1.701 - School District Planning
7. Approval of Second Reading of Section 2 Policies
 - Policy 2.400 - Revenues
 - Policy 2.601 - Fundraising Activities

Policy 2.8051 – Debit Cards, Credit Cards, and Credit Limits

8. Approval of Second Reading of Section 4 Policies

Policy 4.603 – Promotion and Retention

Policy 4.700 – Testing Programs

Dee Ann McEwen made the motion to approve with a second by Clint Hickerson. The motion carried unanimously.

PUBLIC COMMENT: There was no public comment.

REGULAR AGENDA: The following items appeared on the “Regular Agenda”:

APPROVAL OF NEW GENERAL PURPOSE BUDGET ITEMS: Tammy Smith requested the addition of \$1,000 to Contributions & Gifts and Instructional Supplies & Materials for a recent donation to TRMS STEM program. Clint Hickerson made a motion to approve with a second by Lisa Andrews-Young. The motion carried unanimously.

Tammy Smith requested the addition of \$1,500 to Contributions & Gifts and Other Supplies & Materials for a recent donation from Trenton Healthcare Foundation to the Backpack Program. Clint Hickerson made a motion to approve with a second by Lisa Andrews-Young. The motion carried unanimously.

APPROVAL OF FIRST READING OF POLICY 6.310 DRESS CODE: Shane Jacobs requested approval of the first reading of policy 6.310 Dress Code allowing hoodies at PHS. The other two school can currently wear hoodies. Dee Ann McEwen made a motion to approve with a second by Dr. Mark Harper. The motion carried unanimously.

DIRECTORS REPORT: The following items were shared by Director Haney:

PHS New Hire - Sherman Harris, Custodian

Dec 12th Sheronda Rivers graduates from WestTeach

Dec 15th Dr. Mark Harper Reception 12 pm to 1 pm - PHS Commons Area

School Activities

Dec 7th TES Family Night from 5:30 pm to 7:00 pm (Literacy and STEM Activities)

Dec 10th TRMS and PHS Christmas Band Concerts

Dec 13th TRMS House and Competition Day 8 am to 10 am

Dec 14th TES Christmas Lunch for Pre-K, 1st, and 3rd

Jan 19th PHS High Tide

Jan 26th PHS Late Start

Jan 25th-26th PHS Attending UTM Honor Band Festival

Athletic Events

Dec 7th PHS Basketball at Bradford 6pm

Dec 8th PHS Basketball vs Dresden 6 pm

Dec 11th TRMS Basketball at 3 Oaks 6 pm

Dec 12th TRMS Basketball at Lake Co 6 pm

Dec 12th PHS Basketball at South Gibson 6 pm

Dec 14th TRMS Basketball at Milan 6 pm

Dec 14th PHS Basketball at Greenfield 6 pm

Dec 15th PHS Basketball at Dyersburg Christmas Classic (Boys)

Dec 18th - 19th PHS Basketball at Bradford Christmas Classic (Boys)

Dec 20th-22nd PHS Basketball at Gibson County Christmas Tournament (Girls)

Dec 28th-30th PHS Basketball at Dyersburg Christmas Tournament (Girls)

Jan 5th PHS Basketball at Ripley 6 pm

Jan 9th PHS Basketball vs Dyer County 6 pm
Jan 12th PHS Basketball vs Milan 6 pm
Jan 16th PHS Basketball vs Westview 6 pm
Jan 19th PHS Basketball vs Gibson Co 6 pm
Jan 23rd PHS Basketball vs Ripley 6 pm
Jan 26th PHS Basketball at Dyer Co 6 pm
Jan 30th PHS Basketball at Milan 6 pm

ADJOURNMENT: With no further business, Clint Hickerson made the motion to adjourn. Dr. Mark Harper seconded the motion. The motion carried unanimously.

Chairman of the Board

Secretary to the Board

The NW Gibson County YMCA has graciously donated a Yeti Cooler for our Share Cart program at Trenton Elementary School. Students may place items in the cooler that they do not want, such as milk, fruit, vegetables, and packaged items. Other students are able to pick up these items for either their lunch or their snack. The cooler will help keep items in temperature. This program will help to ensure that our students are able to get extra items at no cost to them.

For the remaining of the 23-24 school year Trenton SSD will be participating in the Community Eligibility Program (CEP) where meals are served at no cost to the students. The meal charges made before January 1, 2024 will still need to be paid. The program allows for the Direct Certification students to be counted as a percentage with meals being reimbursed at a free and paid status. Reduced students meals are not reimbursed. Our percentage is approximately 60%, so around our percentage free will be 95.15% free/4.85% paid.

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	1,200,000.00	(536,511.69)	44.71%	100,000.00	(110,820.80)	110.82%
40350	Interstate Telecommunications Tax	6,000.00	(3,086.90)	51.45%	500.00	(795.56)	159.11%
40610	Current Property Tax	2,854,359.00	(282,108.89)	9.88%	237,863.25	(268,359.44)	112.82%
40620	Prior Year's Property Tax	100,000.00	(40,136.66)	40.14%	8,333.33	(7,710.45)	92.53%
40630	Interest And Penalty	12,000.00	(2,384.51)	19.87%	1,000.00	(714.46)	71.45%
40650	Payments In Lieu Of Taxes	2,500.00	(1,275.59)	51.02%	208.33	(125.75)	60.36%
41110	Marriage Licenses	300.00	(140.40)	46.80%	25.00	(40.11)	160.44%
43531	Transportation - Other State Systems	4,000.00	(570.00)	14.25%	333.33	0.00	0.00%
43570	Receipts From Individual Schools	25,000.00	(7,556.35)	30.23%	2,083.33	(7,010.57)	336.51%
43990	Other Charges For Services	20,000.00	(11,432.04)	57.16%	1,666.67	(11,432.04)	685.92%
44110	Investment Income	41,000.00	(90,581.14)	220.93%	3,416.67	(23,334.63)	682.96%
44120	Lease/Rentals/PPP	25,800.00	(11,400.00)	44.19%	2,150.00	(1,700.00)	79.07%
44170	Miscellaneous Refunds	0.00	(231.50)	0.00%	0.00	(181.50)	0.00%
44570	Contributions & Gifts	15,090.00	(17,590.00)	116.57%	1,257.50	(2,500.00)	198.81%
44990	Other Local Revenues	0.00	(2,880.00)	0.00%	0.00	(575.00)	0.00%
46510	Tennessee Investment in Student	9,917,055.00	(3,966,821.80)	40.00%	826,421.25	(991,705.45)	120.00%
46515	Early Childhood Education	412,787.00	(150,452.56)	36.45%	34,398.92	(37,670.23)	109.51%
46590	Other State Education Funds	96,829.00	(38,731.76)	40.00%	8,069.08	(9,682.94)	120.00%
46610	Career Ladder Program	13,000.00	(5,188.89)	39.91%	1,083.33	0.00	0.00%
46790	Other Vocational	1,275,385.00	(213,939.82)	16.77%	106,282.08	(87,119.25)	81.97%
46980	Other State Grants	62,070.82	(47,105.71)	75.89%	5,172.57	0.00	0.00%
47143	Special Education - Grants To States	3,510.00	0.00	0.00%	292.50	0.00	0.00%
49800	Transfers In	5,000.00	0.00	0.00%	416.67	0.00	0.00%
	Total Revenues	16,091,685.82	(5,430,126.21)	33.74%	1,340,973.82	(1,561,478.18)	116.44%
Expenditures							
71100	Regular Instruction Program	(5,744,171.00)	1,930,356.72	33.61%	(478,680.92)	439,117.46	91.73%
71150	Alternative Instruction Program	(293,914.00)	97,722.19	33.25%	(24,492.83)	27,919.01	113.99%
71200	Special Education Program	(579,946.00)	197,868.69	34.12%	(48,328.83)	57,325.35	118.62%
71300	Career and Technical Education	(1,663,568.50)	381,556.16	22.94%	(138,630.71)	61,911.87	44.66%
71400	Student Body Education Program	(42,284.00)	20,541.22	48.58%	(3,523.67)	8,366.55	237.44%
72110	Attendance	(145,940.00)	53,441.79	36.62%	(12,161.67)	12,990.90	106.82%
72120	Health Services	(224,571.00)	75,967.70	33.83%	(18,714.25)	12,434.85	66.45%
72130	Other Student Support	(488,416.22)	227,549.36	46.59%	(40,701.35)	37,810.72	92.90%
72210	Regular Instruction Program	(652,416.00)	234,696.07	35.97%	(54,368.00)	50,854.67	93.54%
72220	Special Education Program	(54,446.00)	24,716.91	45.40%	(4,537.17)	6,884.46	151.73%
72230	Career and Technical Education	(109,085.00)	47,343.38	43.40%	(9,090.42)	9,792.82	107.73%
72250	Instructional Technology	(499,992.00)	195,920.70	39.18%	(41,666.00)	34,852.95	83.65%

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72310	Board Of Education	(227,729.00)	110,466.50	48.51%	(18,977.42)	30,348.97	159.92%
72320	Director Of Schools	(180,891.00)	75,864.88	41.94%	(15,074.25)	15,841.07	105.09%
72410	Office Of The Principal	(930,676.00)	313,420.55	33.68%	(77,556.33)	74,446.34	95.99%
72510	Fiscal Services	(100,170.00)	40,631.98	40.56%	(8,347.50)	7,916.93	94.84%
72520	Human Services/Personnel	(130,503.00)	53,542.93	41.03%	(10,875.25)	10,256.00	94.31%
72610	Operation Of Plant	(707,891.00)	331,893.41	46.88%	(58,990.92)	78,656.23	133.34%
72620	Maintenance Of Plant	(537,985.60)	289,954.55	53.90%	(44,832.13)	24,040.50	53.62%
72710	Transportation	(402,653.00)	151,530.46	37.63%	(33,554.42)	30,534.38	91.00%
72810	Central And Other	(37,000.00)	25,608.98	69.21%	(3,083.33)	701.53	22.75%
73100	Food Service	(5,000.00)	0.00	0.00%	(416.67)	0.00	0.00%
73300	Community Services	(1,450.00)	100.00	6.90%	(120.83)	0.00	0.00%
73400	Early Childhood Education	(422,496.00)	150,452.56	35.61%	(35,208.00)	37,670.23	106.99%
76100	Regular Capital Outlay	(1,259,510.50)	194,449.81	15.44%	(104,959.21)	23,738.66	22.62%
82130	Education	(660,000.00)	0.00	0.00%	(55,000.00)	0.00	0.00%
82230	Education	(575,419.00)	287,709.38	50.00%	(47,951.58)	0.00	0.00%
	Total Expenditures	(16,678,123.82)	5,513,306.88	33.06%	(1,389,843.65)	1,094,412.45	78.74%
Total	141 General Purpose School	(586,438.00)	83,180.67	14.18%	(48,869.83)	(467,065.73)	-955.73%

142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	0.00	(92.57)	0.00%	0.00	(14.83)	0.00%
46980	Other State Grants	240,975.00	(46,957.51)	19.49%	20,081.25	0.00	0.00%
47131	Vocational Educ - Basic Grants To	47,612.42	(26,807.43)	56.30%	3,967.70	0.00	0.00%
47141	Title 1 Grants To Local Educ Agencies	641,128.44	(133,830.07)	20.87%	53,427.37	(25,036.72)	46.86%
47143	Special Education - Grants To States	376,364.30	(111,121.42)	29.52%	31,363.69	(33,675.00)	107.37%
47145	Special Education Preschool Grants	21,294.39	(5,197.98)	24.41%	1,774.53	(3,000.49)	169.09%
47146	English Language Acquisition Grants	7,962.07	0.00	0.00%	663.51	0.00	0.00%
47148	Rural Education	32,781.41	(6,060.09)	18.49%	2,731.78	(2,019.78)	73.94%
47307	COVID-19 Grant B	71,250.00	0.00	0.00%	5,937.50	0.00	0.00%
47309	COVID-19 Grant D	83,000.00	(19,515.15)	23.51%	6,916.67	(1,233.15)	17.83%
47310	COVID-19 Grant E	91,378.00	0.00	0.00%	7,614.83	0.00	0.00%
47401	American Rescue Plan Act Grant #1	897,452.73	(285,045.58)	31.76%	74,787.73	(285,045.58)	381.14%
47402	American Rescue Plan Act Grant #2	18,006.25	(11,514.43)	63.95%	1,500.52	(11,514.43)	767.36%
47404	American Rescue Plan Act Grant #4	13,643.40	(138.85)	1.02%	1,136.95	(53.34)	4.69%
	Total Revenues	2,542,848.41	(646,281.08)	25.42%	211,904.03	(361,593.32)	170.64%
Expenditures							
71100	Regular Instruction Program	(537,517.39)	186,794.69	34.75%	(44,793.12)	23,991.46	53.56%
71200	Special Education Program	(449,178.50)	156,606.50	34.87%	(37,431.54)	27,538.13	73.57%
71300	Career and Technical Education	(133,490.42)	63,267.54	47.39%	(11,124.20)	4,864.68	43.73%
72120	Health Services	(63,892.36)	20,507.64	32.10%	(5,324.36)	5,126.90	96.29%
72130	Other Student Support	(111,461.94)	27,968.98	25.09%	(9,288.50)	6,567.78	70.71%
72210	Regular Instruction Program	(327,668.08)	74,195.58	22.64%	(27,305.67)	10,779.81	39.48%
72220	Special Education Program	(50,508.44)	21,617.43	42.80%	(4,209.04)	7,561.78	179.66%
72230	Career and Technical Education	(1,200.00)	829.35	69.11%	(100.00)	0.00	0.00%
72610	Operation Of Plant	(491,843.73)	175,819.75	35.75%	(40,986.98)	30,268.76	73.85%
73300	Community Services	(240,475.00)	74,366.30	30.92%	(20,039.58)	26,664.76	133.06%
76100	Regular Capital Outlay	(134,000.00)	94,927.95	70.84%	(11,166.67)	160.00	1.43%
99100	Transfers Out	(1,612.55)	0.00	0.00%	(134.38)	0.00	0.00%
	Total Expenditures	(2,542,848.41)	896,901.71	35.27%	(211,904.03)	143,524.06	67.73%
Total	142 School Federal Projects	0.00	250,620.63	100.00%	0.00	(218,069.26)	0.00%

143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	30,256.26	(38,654.97)	127.76%	2,521.36	(8,805.98)	349.26%
43522	Lunch Payments - Adults	10,000.00	(4,705.55)	47.06%	833.33	(1,983.85)	238.06%
43523	Income From Breakfast	500.00	0.00	0.00%	41.67	0.00	0.00%
44110	Investment Income	22,544.74	(524.70)	2.33%	1,878.73	(105.65)	5.62%
46520	School Food Service	8,000.00	0.00	0.00%	666.67	0.00	0.00%
46980	Other State Grants	227,590.00	(18,744.59)	8.24%	18,965.83	0.00	0.00%
47111	USDA School Lunch Program	700,000.00	(132,332.35)	18.90%	58,333.33	(63,293.00)	108.50%
47112	USDA Commodities	43,607.00	0.00	0.00%	3,633.92	0.00	0.00%
47113	Breakfast	700,000.00	(77,540.93)	11.08%	58,333.33	(36,572.94)	62.70%
47114	USDA - Other	150,000.00	(16,266.69)	10.84%	12,500.00	(8,778.88)	70.23%
	Total Revenues	1,892,498.00	(288,769.78)	15.26%	157,708.17	(119,540.30)	75.80%
Expenditures							
73100	Food Service	(1,957,498.00)	939,013.69	47.97%	(163,124.83)	392,532.62	240.63%
	Total Expenditures	(1,957,498.00)	939,013.69	47.97%	(163,124.83)	392,532.62	240.63%
Total	143 Central Cafeteria	(65,000.00)	650,243.91	1,000.38%	(5,416.67)	272,992.32	5,039.

144 School Transportation		Year-To-Date			Month-To-Date		
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Account	Description						
Revenues							
43531	Transportation - Other State Systems	471,084.00	(223,068.81)	47.35%	39,257.00	(32,426.51)	82.60%
	Total Revenues	471,084.00	(223,068.81)	47.35%	39,257.00	(32,426.51)	82.60%
Expenditures							
72710	Transportation	(471,084.00)	225,957.81	47.97%	(39,257.00)	32,426.51	82.60%
	Total Expenditures	(471,084.00)	225,957.81	47.97%	(39,257.00)	32,426.51	82.60%
Total	144 School Transportation	0.00	2,889.00	100.00%	0.00	0.00	0.00%

Trenton Special School District
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Bank Account: Bancorp South Checking - Fed Proj 142

Account Number: 000000090212

GL Account: 142-011-11130

Number	Date	Description	Check Type	Status	
33551	11/14/2023	American Cancer Society	Vendor	Reconciled	\$0.73
33554	11/14/2023	BLUECROSS BLUESHIELD	Vendor	Reconciled	\$2.33
33559	11/14/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$0.40
33566	11/14/2023	Superior Vision Services, Inc.	Vendor	Reconciled	\$13.69
33568	11/14/2023	TASC	Vendor	Reconciled	\$10.00
33572	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$1,366.09
33580	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$3,753.80
33587	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$1,084.02
33592	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$5.00
33594	11/14/2023	Trenton Special School District-Concord	Vendor	Reconciled	\$677.91
33601	11/14/2023	Trustmark Voluntary Benefit	Vendor	Reconciled	\$7.81
33603	11/14/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$119.63
33606	11/14/2023	Usable Life	Vendor	Reconciled	\$62.95
33613	11/14/2023	USABLE LIFE	Vendor	Reconciled	\$32.76

Totals for Vendor

Number of Checks:	14
Total Checks:	\$7,137.12
Reconciled Checks:	\$7,137.12
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-011-11130

Account Number: 000000090212

Totals for 142-011-11130

Number of Checks: 14
Total Checks: \$7,137.12
Reconciled Checks: \$7,137.12
Outstanding Checks: \$0.00
Void Checks: \$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-101-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33545	11/7/2023	Trenton Special School District	Vendor	Reconciled	\$251.76
33555	11/14/2023	BLUECROSS BLUESHIELD	Vendor	Reconciled	\$8.50
33560	11/14/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$5.49
33561	11/14/2023	Peabody High School	Vendor	Reconciled	\$3.19
33567	11/14/2023	Superior Vision Services, Inc.	Vendor	Reconciled	\$33.81
33570	11/14/2023	Tn Child Support	Vendor	Reconciled	\$319.45
33575	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$5,507.57
33583	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$14,663.54
33590	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$3,098.13
33596	11/14/2023	Trenton Special School District-Concord	Vendor	Reconciled	\$2,681.14
33602	11/14/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$249.19
33609	11/14/2023	Usable Life	Vendor	Reconciled	\$69.61
33612	11/14/2023	USABLE LIFE	Vendor	Reconciled	\$99.26

Totals for Vendor

Number of Checks:	13
Total Checks:	\$26,990.64
Reconciled Checks:	\$26,990.64
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-101-11130

Account Number: 000000090212

Totals for 142-101-11130

Number of Checks:	13
Total Checks:	\$26,990.64
Reconciled Checks:	\$26,990.64
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-430-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33528	11/7/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$267.68
33535	11/7/2023	Food Rite	Vendor	Reconciled	\$361.08
33541	11/7/2023	TETA	Vendor	Reconciled	\$600.00
33542	11/7/2023	The Pumpkin Patch	Vendor	Reconciled	\$167.00
33543	11/7/2023	Trenton Special School District	Vendor	Reconciled	\$15.00
33576	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$4,761.58
33579	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$17,499.51
33593	11/14/2023	Trenton Special School District-Concord	Vendor	Reconciled	\$2,714.27
33617	11/16/2023	Amazon Capital Services, Inc.	Vendor	Void	\$629.28
33617	11/16/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$629.28
33620	11/16/2023	Food Rite	Vendor	Void	\$119.47
33620	11/16/2023	Food Rite	Vendor	Reconciled	\$119.47

Totals for Vendor

Number of Checks:	12
Total Checks:	\$27,883.62
Reconciled Checks:	\$27,134.87
Outstanding Checks:	\$0.00
Void Checks:	\$748.75

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-430-11130

Account Number: 000000090212

Totals for 142-430-11130

Number of Checks:	12
Total Checks:	\$27,883.62
Reconciled Checks:	\$27,134.87
Outstanding Checks:	\$0.00
Void Checks:	\$748.75

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-601-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33562	11/14/2023	Peabody High School	Vendor	Reconciled	\$1.44
33571	11/14/2023	Tn Child Support	Vendor	Reconciled	\$143.55
33578	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$340.95
33585	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$1,007.39
33589	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$284.23
33595	11/14/2023	Trenton Special School District-Concord	Vendor	Reconciled	\$241.62
33605	11/14/2023	Usable Life	Vendor	Reconciled	\$0.59

Totals for Vendor

Number of Checks:	7
Total Checks:	\$2,019.77
Reconciled Checks:	\$2,019.77
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-601-11130

Account Number: 000000090212

Totals for 142-601-11130

Number of Checks: 7
Total Checks: \$2,019.77
Reconciled Checks: \$2,019.77
Outstanding Checks: \$0.00
Void Checks: \$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-701-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33548	11/13/2023	Amazon Capital Services, Inc.	Vendor	Void	\$53.34
33548	11/13/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$53.34

Totals for Vendor

Number of Checks:	2
Total Checks:	\$106.68
Reconciled Checks:	\$53.34
Outstanding Checks:	\$0.00
Void Checks:	\$53.34

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-701-11130

Account Number: 000000090212

Totals for 142-701-11130

Number of Checks: 2
Total Checks: \$106.68
Reconciled Checks: \$53.34
Outstanding Checks: \$0.00
Void Checks: \$53.34

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-801-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33532	11/7/2023	CareerSafe	Vendor	Reconciled	\$899.00

Totals for Vendor

Number of Checks:	1
Total Checks:	\$899.00
Reconciled Checks:	\$899.00
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-801-11130

Account Number: 000000090212

Totals for 142-801-11130

Number of Checks:	1
Total Checks:	\$899.00
Reconciled Checks:	\$899.00
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-900-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33539	11/7/2023	Quality Fence Company	Vendor	Reconciled	\$2,279.00

Totals for Vendor

Number of Checks:	1
Total Checks:	\$2,279.00
Reconciled Checks:	\$2,279.00
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-900-11130

Account Number: 000000090212

Totals for 142-900-11130

Number of Checks:	1
Total Checks:	\$2,279.00
Reconciled Checks:	\$2,279.00
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-901-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33526	11/7/2023	Amy Allen	Vendor	Reconciled	\$540.85
33534	11/7/2023	Dee Jackson	Vendor	Reconciled	\$139.50
33537	11/7/2023	Pearson Clinical Assessment	Vendor	Reconciled	\$435.02
33540	11/7/2023	TAASE c/o Bartlett City Schools	Vendor	Reconciled	\$225.00
33544	11/7/2023	Trenton Special School District	Vendor	Reconciled	\$517.96
33550	11/14/2023	AFLAC	Vendor	Reconciled	\$109.46
33552	11/14/2023	American Cancer Society	Vendor	Reconciled	\$0.78
33553	11/14/2023	BLUECROSS BLUESHIELD	Vendor	Reconciled	\$3.21
33557	11/14/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$0.38
33564	11/14/2023	Superior Vision Services, Inc.	Vendor	Reconciled	\$33.71
33569	11/14/2023	TASC	Vendor	Reconciled	\$20.50
33574	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$4,200.11
33584	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$16,819.99
33591	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$2,069.65
33597	11/14/2023	Trenton Special School District-Concord	Vendor	Reconciled	\$2,716.88
33600	11/14/2023	Trustmark Voluntary Benefit	Vendor	Reconciled	\$38.83
33604	11/14/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$104.68
33608	11/14/2023	Usable Life	Vendor	Reconciled	\$68.08
33615	11/14/2023	USABLE LIFE	Vendor	Reconciled	\$178.67
33622	11/16/2023	Wal-Mart Capital One	Vendor	Void	\$139.72
33622	11/16/2023	Wal-Mart Capital One	Vendor	Reconciled	\$139.72

Totals for Vendor

Number of Checks:	21
Total Checks:	\$28,502.70
Reconciled Checks:	\$28,362.98
Outstanding Checks:	\$0.00
Void Checks:	\$139.72

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-901-11130

Account Number: 000000090212

Totals for 142-901-11130

Number of Checks:	21
Total Checks:	\$28,502.70
Reconciled Checks:	\$28,362.98
Outstanding Checks:	\$0.00
Void Checks:	\$139.72

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142 Account Number: 000000090212
GL Account: 142-911-11130

Number	Date	Description	Check Type	Status	
33573	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$75.46
33581	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$407.38
33588	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$156.89
33598	11/14/2023	Trenton Special School District-Concord	Vendor	Reconciled	\$84.05
33607	11/14/2023	Usable Life	Vendor	Reconciled	\$1.02
33611	11/14/2023	USABLE LIFE	Vendor	Reconciled	\$7.69

Totals for Vendor

Number of Checks:	6
Total Checks:	\$732.49
Reconciled Checks:	\$732.49
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-911-11130

Account Number: 000000090212

Totals for 142-911-11130

Number of Checks: 6
Total Checks: \$732.49
Reconciled Checks: \$732.49
Outstanding Checks: \$0.00
Void Checks: \$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-912-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33538	11/7/2023	PlaygroundEquipment.com	Vendor	Reconciled	\$2,268.00

Totals for Vendor

Number of Checks:	1
Total Checks:	\$2,268.00
Reconciled Checks:	\$2,268.00
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-912-11130

Account Number: 000000090212

Totals for 142-912-11130

Number of Checks:	1
Total Checks:	\$2,268.00
Reconciled Checks:	\$2,268.00
Outstanding Checks:	\$0.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142 Account Number: 000000090212
GL Account: 142-933-11130

Number	Date	Description	Check Type	Status	
33527	11/7/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$331.90
33529	11/7/2023	Atlas Greenhouse	Vendor	Reconciled	\$86,661.89
33531	11/7/2023	Br Supply, Inc	Vendor	Reconciled	\$8.05
33533	11/7/2023	Cates Electric, LLC	Vendor	Reconciled	\$11,300.00
33536	11/7/2023	Jd Distributors	Vendor	Reconciled	\$3,560.79
33546	11/7/2023	WMC Contracting Co, Inc	Vendor	Reconciled	\$7,500.00
33547	11/13/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$1,167.06
33547	11/13/2023	Amazon Capital Services, Inc.	Vendor	Void	\$1,167.06
33549	11/13/2023	Jd Distributors	Vendor	Void	\$1,114.49
33549	11/13/2023	Jd Distributors	Vendor	Reconciled	\$1,114.49
33556	11/14/2023	BLUECROSS BLUESHIELD	Vendor	Reconciled	\$5.83
33558	11/14/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$5.60
33563	11/14/2023	Peabody High School	Vendor	Reconciled	\$0.56
33565	11/14/2023	Superior Vision Services, Inc.	Vendor	Reconciled	\$33.09
33577	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$6,644.81
33582	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$27,775.59
33586	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$1,070.80
33599	11/14/2023	Trenton Special School District-Concord	Vendor	Reconciled	\$3,389.60
33610	11/14/2023	Usable Life	Vendor	Reconciled	\$81.80
33614	11/14/2023	USABLE LIFE	Vendor	Reconciled	\$83.55
33616	11/16/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$299.98
33616	11/16/2023	Amazon Capital Services, Inc.	Vendor	Void	\$299.98
33619	11/16/2023	Apple, Inc	Vendor	Void	\$376.90
33619	11/16/2023	Apple, Inc	Vendor	Reconciled	\$376.90
33621	11/16/2023	Jd Distributors	Vendor	Void	\$1,064.64
33621	11/16/2023	Jd Distributors	Vendor	Reconciled	\$1,064.64

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-933-11130

Account Number: 000000090212

Number Date Description Check Type Status

Totals for Vendor

Number of Checks: 26
Total Checks: \$156,500.00
Reconciled Checks: \$152,476.93
Outstanding Checks: \$0.00
Void Checks: \$4,023.07

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-933-11130

Account Number: 000000090212

Totals for 142-933-11130

Number of Checks:	26
Total Checks:	\$156,500.00
Reconciled Checks:	\$152,476.93
Outstanding Checks:	\$0.00
Void Checks:	\$4,023.07

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-954-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33530	11/7/2023	Birdbrain Technologies	Vendor	Reconciled	\$3,995.00
33618	11/16/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$593.75
33618	11/16/2023	Amazon Capital Services, Inc.	Vendor	Void	\$593.75
Totals for Vendor					
Number of Checks:					3
Total Checks:					\$5,182.50
Reconciled Checks:					\$4,588.75
Outstanding Checks:					\$0.00
Void Checks:					\$593.75

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Citizens City And County Bank Bus Garage 144
GL Account: 142-954-11130

Account Number: 000190350001

Totals for 142-954-11130

Number of Checks: 3
Total Checks: \$5,182.50
Reconciled Checks: \$4,588.75
Outstanding Checks: \$0.00
Void Checks: \$593.75

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Citizens City And County Bank Bus Garage 144 Account Number: 000190350001

GL Account: 144- -11130

Number	Date	Description	Check Type	Status	
16367	11/14/2023	AFLAC	Vendor	Reconciled	\$60.45
16368	11/14/2023	BLUECROSS BLUESHIELD	Vendor	Reconciled	\$8.05
16369	11/14/2023	Superior Vision Services, Inc.	Vendor	Reconciled	\$12.66
16370	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$3,319.49
16371	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$13,072.18
16372	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$1,076.30
16373	11/14/2023	Trenton Special School District-Concord	Vendor	Reconciled	\$1,849.67
16374	11/14/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$64.00
16375	11/14/2023	USABLE LIFE	Vendor	Reconciled	\$61.37
16376	11/29/2023	Gibson Co Utility Dist	Vendor	Void	\$203.56
16377	11/29/2023	Gibson Connect	Vendor	Reconciled	\$143.34
16378	11/29/2023	Gibson Co Utility Dist	Vendor	Reconciled	\$203.56
16379	11/30/2023	Temple Landscaping, LLC	Vendor	Reconciled	\$195.00
16380	11/30/2023	Trenton Light & Water Depts.	Vendor	Reconciled	\$444.01
16380	11/30/2023	Trenton Light & Water Depts.	Vendor	Void	\$444.01
16381	11/30/2023	Ace Building Center	Vendor	Reconciled	\$20.98
16382	11/30/2023	AGN Glass LLC (formally Jack Morris Auto Glass)	Vendor	Reconciled	\$125.00
16383	11/30/2023	Best One Tire Of Jackson	Vendor	Reconciled	\$3,264.77
16384	11/30/2023	Central States Bus Sales, Inc.	Vendor	Reconciled	\$3,448.92
16385	11/30/2023	Hci Supply	Vendor	Reconciled	\$6.09
16386	11/30/2023	Hickerson Automotive Group, Inc	Vendor	Reconciled	\$932.85
16387	11/30/2023	Jones Motor Company	Vendor	Reconciled	\$199.76
16388	11/30/2023	Mid-South Bus Center, Inc.	Vendor	Reconciled	\$155.99
16389	11/30/2023	Motor Parts Co Of Milan	Vendor	Reconciled	\$301.26
16390	11/30/2023	O'reilly Auto Part	Vendor	Reconciled	\$54.95
16391	11/30/2023	Parman Energy Corporation	Vendor	Reconciled	\$1,044.82
16392	11/30/2023	Tag Truck Center Of Jackson	Vendor	Reconciled	\$119.15

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Bank Account: Citizens City And County Bank Bus Garage 144
GL Account: 144- -11130

Account Number: 000190350001

Number	Date	Description	Check Type	Status	
16393	11/30/2023	Trenton Industrial Laundry	Vendor	Reconciled	\$174.47
16394	11/30/2023	Truckpro, LLC	Vendor	Reconciled	\$2,067.42

Totals for Vendor

Number of Checks:	29
Total Checks:	\$33,074.08
Reconciled Checks:	\$32,426.51
Outstanding Checks:	\$0.00
Void Checks:	\$647.57

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Cafeteria 143
GL Account: 144- -11130

Account Number: 0115084308

Totals for 144- -11130

Number of Checks: 29
Total Checks: \$33,074.08
Reconciled Checks: \$32,426.51
Outstanding Checks: \$0.00
Void Checks: \$647.57

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Cafeteria 143

Account Number: 0115084308

GL Account: 143- -11130

Number	Date	Description	Check Type	Status	
15860	11/7/2023	All Seasons Refrigeration, LLC	Vendor	Void	\$422.62
15861	11/7/2023	Blackberry Pond Farm	Vendor	Void	\$810.00
15862	11/7/2023	Food Rite	Vendor	Void	\$168.08
15863	11/7/2023	Hiland Dairies	Vendor	Void	\$6,155.09
15864	11/7/2023	Hut American Group LLC	Vendor	Void	\$1,120.80
15865	11/7/2023	Mccartney Produce Company, Inc.	Vendor	Void	\$5,277.59
15866	11/7/2023	Sam's Club/Synchrony Bank	Vendor	Void	\$65.66
15867	11/7/2023	Stanford Electric Supply, Inc.	Vendor	Void	\$436.09
15868	11/7/2023	Steele Plant Company, LLC	Vendor	Void	\$75.00
15869	11/7/2023	Trenton Special School District	Vendor	Void	\$9,278.05
15870	11/7/2023	Volco	Vendor	Void	\$2,002.24
15871	11/7/2023	All Seasons Refrigeration, LLC	Vendor	Void	\$422.62
15871	11/7/2023	All Seasons Refrigeration, LLC	Vendor	Reconciled	\$422.62
15872	11/7/2023	Blackberry Pond Farm	Vendor	Reconciled	\$810.00
15872	11/7/2023	Blackberry Pond Farm	Vendor	Void	\$810.00
15873	11/7/2023	Food Rite	Vendor	Void	\$168.08
15873	11/7/2023	Food Rite	Vendor	Reconciled	\$168.08
15874	11/7/2023	Hiland Dairies	Vendor	Reconciled	\$6,155.09
15874	11/7/2023	Hiland Dairies	Vendor	Void	\$6,155.09
15875	11/7/2023	Hut American Group LLC	Vendor	Reconciled	\$1,120.80
15875	11/7/2023	Hut American Group LLC	Vendor	Void	\$1,120.80
15876	11/7/2023	Mccartney Produce Company, Inc.	Vendor	Void	\$5,277.59
15876	11/7/2023	Mccartney Produce Company, Inc.	Vendor	Reconciled	\$5,277.59
15877	11/7/2023	Sam's Club/Synchrony Bank	Vendor	Reconciled	\$65.66
15877	11/7/2023	Sam's Club/Synchrony Bank	Vendor	Void	\$65.66
15878	11/7/2023	Stanford Electric Supply, Inc.	Vendor	Reconciled	\$436.09
15878	11/7/2023	Stanford Electric Supply, Inc.	Vendor	Void	\$436.09

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Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 143- -11130

Account Number: 0100033708

Number	Date	Description	Check Type	Status	
15904	11/16/2023	Volco	Vendor	Reconciled	\$901.95

Totals for Vendor

Number of Checks:	56
Total Checks:	\$130,392.44
Reconciled Checks:	\$76,767.76
Outstanding Checks:	\$2,002.24
Void Checks:	\$51,622.44

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 143- -11130

Account Number: 0100033708

Totals for 143- -11130

Number of Checks: 56
Total Checks: \$130,392.44
Reconciled Checks: \$76,767.76
Outstanding Checks: \$2,002.24
Void Checks: \$51,622.44

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141

Account Number: 0100033708

GL Account: 141- -11130

Number	Date	Description	Check Type	Status	
53701	11/6/2023	Trenton Special School District	Vendor	Reconciled	\$104,913.32
53702	11/6/2023	909 Design	Vendor	Reconciled	\$4,367.70
53703	11/6/2023	AccuTrain Corp	Vendor	Reconciled	\$2,708.00
53704	11/6/2023	Ace Building Center	Vendor	Reconciled	\$122.26
53705	11/6/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$1,551.61
53706	11/6/2023	AT & T	Vendor	Reconciled	\$95.50
53707	11/6/2023	B & E Electronics, Inc.	Vendor	Reconciled	\$350.00
53708	11/6/2023	Br Supply, Inc	Vendor	Reconciled	\$108.96
53709	11/6/2023	Andrew D Burriss	Vendor	Reconciled	\$720.00
53710	11/6/2023	Amy Van Buuren	Vendor	Reconciled	\$1,950.00
53711	11/6/2023	Carolina Biological Supply Co.	Vendor	Reconciled	\$814.41
53712	11/6/2023	Cdw Government, Inc	Vendor	Reconciled	\$2,029.64
53713	11/6/2023	Copies Unlimited	Vendor	Reconciled	\$364.00
53714	11/6/2023	Dana Casey	Vendor	Reconciled	\$302.80
53715	11/6/2023	Ena Services, Llc	Vendor	Reconciled	\$497.76
53716	11/6/2023	Food Rite	Vendor	Reconciled	\$45.04
53717	11/6/2023	Ariel Hamilton	Vendor	Reconciled	\$250.00
53718	11/6/2023	Hickerson Automotive Group, Inc	Vendor	Reconciled	\$213.26
53719	11/6/2023	Holly Knott	Vendor	Reconciled	\$67.00
53720	11/6/2023	Lowe's Of Jackson	Vendor	Reconciled	\$797.52
53721	11/6/2023	Hailey Nicole Miller	Vendor	Reconciled	\$420.00
53722	11/6/2023	Raspberry Tire	Vendor	Reconciled	\$52.95
53723	11/6/2023	Ryan Crooks	Vendor	Reconciled	\$302.80
53724	11/6/2023	Ryan Matthews	Vendor	Reconciled	\$14.74
53725	11/6/2023	Shannon Parra	Vendor	Reconciled	\$137.55
53726	11/6/2023	Superior Vision Services, Inc.	Vendor	Reconciled	\$83.24
53727	11/6/2023	Temple Landscaping, LLC	Vendor	Reconciled	\$4,816.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141 Account Number: 0100033708
GL Account: 141- -11130

Number	Date	Description	Check Type	Status	
53728	11/6/2023	Tn Risk Management Trust	Vendor	Reconciled	\$90.00
53729	11/6/2023	Tn School Board Association	Vendor	Reconciled	\$3,000.00
53730	11/6/2023	Tn Tractor, Llc	Vendor	Void	\$49.67
53731	11/6/2023	Trenton Floor Center	Vendor	Reconciled	\$786.00
53732	11/6/2023	Trenton Gazette	Vendor	Reconciled	\$65.00
53733	11/6/2023	Trenton Industrial Laundry	Vendor	Reconciled	\$75.62
53734	11/6/2023	Trenton Light & Water Depts.	Vendor	Void	\$38,290.53
53735	11/6/2023	Us Games/BSN Sports LLC	Vendor	Reconciled	\$163.28
53736	11/6/2023	Valley Business Machines	Vendor	Reconciled	\$23,965.10
53737	11/6/2023	Verizon	Vendor	Reconciled	\$879.42
53738	11/6/2023	Victory 93.7 Wtkb-Fm	Vendor	Reconciled	\$65.00
53739	11/6/2023	Damian M Wade	Vendor	Reconciled	\$280.00
53740	11/6/2023	Wells Fargo Financial Leasing, Inc.	Vendor	Reconciled	\$254.17
53741	11/6/2023	Words For Life Speech	Vendor	Reconciled	\$3,888.00
53742	11/6/2023	Hickerson Automotive Group, Inc	Vendor	Reconciled	\$32.98
53743	11/6/2023	Tn Tractor, Llc	Vendor	Reconciled	\$49.67
53744	11/6/2023	Trenton Industrial Laundry	Vendor	Reconciled	\$81.81
53745	11/6/2023	Trenton Light & Water Depts.	Vendor	Reconciled	\$38,208.72
53746	11/7/2023	Tn Tractor, Llc	Vendor	Reconciled	\$93,500.00
53747	11/7/2023	Trane Parts Center	Vendor	Reconciled	\$431.87
53748	11/7/2023	Trenton Special School District	Vendor	Reconciled	\$8,391.86
53749	11/7/2023	Gibson's Grill	Vendor	Reconciled	\$150.00
53750	11/9/2023	AT & T	Vendor	Reconciled	\$409.44
53751	11/9/2023	Easley Photography	Vendor	Reconciled	\$4,137.00
53752	11/9/2023	Ena Services, Llc	Vendor	Reconciled	\$3,201.60
53753	11/10/2023	Trenton Special School District	Vendor	Reconciled	\$120,000.00
53754	11/14/2023	AFLAC	Vendor	Reconciled	\$250.40
53755	11/14/2023	American Cancer Society	Vendor	Reconciled	\$30.50

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 141- -11130

Account Number: 0100033708

Number	Date	Description	Check Type	Status	
53756	11/14/2023	BLUECROSS BLUESHIELD	Vendor	Void	\$160.03
53757	11/14/2023	Br Supply, Inc	Vendor	Void	\$337.08
53758	11/14/2023	Centennial Bank	Vendor	Reconciled	\$616,914.13
53759	11/14/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$157.85
53760	11/14/2023	HORACE MANN INSURANCE COMPANY	Vendor	Reconciled	\$624.16
53761	11/14/2023	Peabody High School	Vendor	Reconciled	\$114.81
53762	11/14/2023	Superior Vision Services, Inc.	Vendor	Void	\$1,109.26
53763	11/14/2023	TASC	Vendor	Reconciled	\$2,970.64
53764	11/14/2023	Tn Child Support	Vendor	Reconciled	\$1,874.00
53765	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$110,805.76
53766	11/14/2023	Trenton Special School District	Vendor	Reconciled	\$30.00
53767	11/14/2023	Trustmark Voluntary Benefit	Vendor	Reconciled	\$937.04
53768	11/14/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$4,856.82
53769	11/14/2023	Usable Life	Vendor	Reconciled	\$1,996.72
53770	11/14/2023	USABLE LIFE	Vendor	Reconciled	\$5,021.28
53771	11/14/2023	Ymca Of Memphis And	Vendor	Reconciled	\$720.00
53772	11/27/2023	Trenton Special School District	Vendor	Reconciled	\$2,019.78
53773	11/27/2023	Trenton Special School District	Vendor	Reconciled	\$285,045.58
53774	11/28/2023	Trenton Special School District	Vendor	Reconciled	\$74,513.13
53775	11/28/2023	Trenton Special School District	Vendor	Reconciled	\$3,731.50
53776	11/28/2023	AT & T	Vendor	Reconciled	\$116.98
53777	11/28/2023	AT & T	Vendor	Reconciled	\$118.67
53778	11/28/2023	Amy Van Buuren	Vendor	Reconciled	\$1,950.00
53779	11/28/2023	Jody Denton	Vendor	Reconciled	\$3,369.33
53780	11/28/2023	Gibson Connect	Vendor	Reconciled	\$100.00
53781	11/28/2023	Alexis May	Vendor	Reconciled	\$45.85
53782	11/28/2023	Tn Tractor, Llc	Vendor	Reconciled	\$12,800.00
53783	11/28/2023	TNASSP	Vendor	Reconciled	\$300.00

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Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 141- -11130

Account Number: 0100033708

Number	Date	Description	Check Type	Status	
53784	11/28/2023	Transfr Inc.	Vendor	Reconciled	\$20,000.00
53785	11/29/2023	Ace Building Center	Vendor	Reconciled	\$102.52
53786	11/29/2023	Airgas USA, LLC	Vendor	Reconciled	\$142.94
53787	11/29/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$1,982.50
53788	11/29/2023	Anixter Inc.	Vendor	Reconciled	\$375.76
53789	11/29/2023	ATA CPAs + Advlsors PLLC	Vendor	Reconciled	\$16,500.00
53790	11/29/2023	Blue Tree Apps	Vendor	Reconciled	\$152.47
53791	11/29/2023	BLUECROSS BLUESHIELD	Vendor	Reconciled	\$156.31
53792	11/29/2023	Br Supply, Inc	Vendor	Reconciled	\$494.05
53793	11/29/2023	Bryce Agee	Vendor	Reconciled	\$152.50
53794	11/29/2023	Amanda Casey	Vendor	Outstanding	\$121.50
53795	11/29/2023	Clint Hickerson	Vendor	Reconciled	\$456.65
53796	11/29/2023	Lynn Cole	Vendor	Reconciled	\$337.98
53797	11/29/2023	Sunni Cope	Vendor	Reconciled	\$334.65
53798	11/29/2023	Dr. Mark Harper	Vendor	Void	\$456.65
53799	11/29/2023	Dyersburg Glass Co	Vendor	Void	\$1,043.71
53800	11/29/2023	Embassy Suites Murfreesboro	Vendor	Void	\$371.80
53801	11/29/2023	Food Rite	Vendor	Void	\$7.98
53802	11/29/2023	Gibson Co Utility Dist	Vendor	Void	\$4,942.84
53803	11/29/2023	Gibson Connect	Vendor	Void	\$109.95
53804	11/29/2023	Greater Gibson Co. Chamber Com	Vendor	Void	\$100.00
53805	11/29/2023	Sherman Harris	Vendor	Void	\$37.15
53806	11/29/2023	Hci Supply	Vendor	Void	\$43.56
53807	11/29/2023	Johnson Controls Fire Protection LP	Vendor	Void	\$2,296.00
53808	11/29/2023	Justin Weaver	Vendor	Void	\$456.65
53809	11/29/2023	Katharine Threlkeld Raines	Vendor	Void	\$342.30
53810	11/29/2023	Katie Dinwiddie	Vendor	Void	\$456.65
53811	11/29/2023	Lisa Andrews-Young	Vendor	Void	\$456.65

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 141- -11130

Account Number: 0100033708

Number	Date	Description	Check Type	Status	
53812	11/29/2023	Lowe's Of Jackson	Vendor	Void	\$243.56
53813	11/29/2023	LTC Language Solutions	Vendor	Void	\$105.00
53814	11/29/2023	Missy Wood	Vendor	Void	\$106.50
53815	11/29/2023	Nick Milan	Vendor	Void	\$1,400.00
53816	11/29/2023	Peabody High School	Vendor	Void	\$252.00
53817	11/29/2023	Premier Family Medicine	Vendor	Void	\$125.00
53818	11/29/2023	Quill Corporation	Vendor	Void	\$394.18
53819	11/29/2023	R J Young Company	Vendor	Void	\$1,005.35
53820	11/29/2023	Bradley Roberts	Vendor	Void	\$152.50
53821	11/29/2023	Sam's Club/Synchrony Bank	Vendor	Void	\$162.26
53822	11/29/2023	Superior Vision Services, Inc.	Vendor	Void	\$1,387.59
53823	11/29/2023	Terry Brown	Vendor	Void	\$180.78
53824	11/29/2023	Tim Haney	Vendor	Void	\$846.35
53825	11/29/2023	Trane Parts Center	Vendor	Void	\$1,267.50
53826	11/29/2023	Trenton Light & Water Depts.	Vendor	Void	\$703.70
53827	11/29/2023	Trenton Rosenwald Middle School	Vendor	Void	\$7,826.73
53828	11/29/2023	Trenton Special School District	Vendor	Void	\$490.00
53829	11/29/2023	Tyler's Locksmith	Vendor	Void	\$545.00
53830	11/29/2023	Vivacity Tech PBC	Vendor	Void	\$121.00
53831	11/29/2023	Wal-Mart Capital One	Vendor	Void	\$65.12
53832	11/29/2023	Words For Life Speech	Vendor	Void	\$3,402.00
53833	11/29/2023	Zonar Systems	Vendor	Void	\$2,841.60
53835	11/29/2023	Dr. Mark Harper	Vendor	Reconciled	\$456.65
53836	11/29/2023	Dyersburg Glass Co	Vendor	Reconciled	\$1,043.71
53837	11/29/2023	Embassy Suites Murfreesboro	Vendor	Reconciled	\$371.80
53838	11/29/2023	Food Rite	Vendor	Reconciled	\$7.98
53839	11/29/2023	Gibson Co Utility Dist	Vendor	Reconciled	\$4,942.84
53840	11/29/2023	Gibson Connect	Vendor	Reconciled	\$109.95

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141 Account Number: 0100033708
GL Account: 141- -11130

Number	Date	Description	Check Type	Status	
53841	11/29/2023	Greater Gibson Co. Chamber Com	Vendor	Reconciled	\$100.00
53842	11/29/2023	Sherman Harris	Vendor	Reconciled	\$37.15
53843	11/29/2023	Hci Supply	Vendor	Reconciled	\$43.56
53844	11/29/2023	Johnson Controls Fire Protection LP	Vendor	Reconciled	\$2,296.00
53845	11/29/2023	Justin Weaver	Vendor	Reconciled	\$456.65
53846	11/29/2023	Katharine Threlkeld Raines	Vendor	Reconciled	\$342.30
53847	11/29/2023	Katie Dinwiddie	Vendor	Reconciled	\$456.65
53848	11/29/2023	Lisa Andrews-Young	Vendor	Reconciled	\$456.65
53849	11/29/2023	Lowe's Of Jackson	Vendor	Reconciled	\$243.56
53850	11/29/2023	LTC Language Solutions	Vendor	Reconciled	\$105.00
53851	11/29/2023	Missy Wood	Vendor	Reconciled	\$106.50
53852	11/29/2023	Nick Milan	Vendor	Outstanding	\$1,400.00
53853	11/29/2023	Peabody High School	Vendor	Reconciled	\$252.00
53854	11/29/2023	Premier Family Medicine	Vendor	Reconciled	\$125.00
53855	11/29/2023	Quill Corporation	Vendor	Reconciled	\$394.18
53856	11/29/2023	R J Young Company	Vendor	Reconciled	\$1,005.35
53857	11/29/2023	Bradley Roberts	Vendor	Reconciled	\$152.50
53858	11/29/2023	Sam's Club/Synchrony Bank	Vendor	Reconciled	\$162.26
53859	11/29/2023	Superior Vision Services, Inc.	Vendor	Reconciled	\$1,387.59
53860	11/29/2023	Terry Brown	Vendor	Reconciled	\$180.78
53861	11/29/2023	Tim Haney	Vendor	Reconciled	\$846.35
53862	11/29/2023	Trane Parts Center	Vendor	Reconciled	\$1,267.50
53863	11/29/2023	Trenton Light & Water Depts.	Vendor	Reconciled	\$703.70
53864	11/29/2023	Trenton Rosenwald Middle School	Vendor	Reconciled	\$7,826.73
53865	11/29/2023	Trenton Special School District	Vendor	Outstanding	\$490.00
53866	11/29/2023	Tyler's Locksmith	Vendor	Reconciled	\$545.00
53867	11/29/2023	Vivacity Tech PBC	Vendor	Reconciled	\$121.00
53868	11/29/2023	Wal-Mart Capital One	Vendor	Reconciled	\$65.12

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 141- -11130

Account Number: 0100033708

Number	Date	Description	Check Type	Status	
53869	11/29/2023	Words For Life Speech	Vendor	Reconciled	\$3,402.00
53870	11/29/2023	Zonar Systems	Vendor	Reconciled	\$2,841.60
53871	11/30/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$447.36
53872	11/30/2023	Gibson Farmers Co-Op	Vendor	Reconciled	\$14.99
53873	11/30/2023	Shannon Parra	Vendor	Reconciled	\$85.50
53874	11/30/2023	Tamela Smith	Vendor	Reconciled	\$85.50
53875	11/30/2023	Temple Landscaping, LLC	Vendor	Reconciled	\$4,316.00
53876	11/30/2023	Trenton Light & Water Depts.	Vendor	Reconciled	\$34,908.05
53877	11/30/2023	Verizon	Vendor	Reconciled	\$729.22
53878	11/30/2023	Wal-Mart Capital One	Vendor	Outstanding	\$172.86

Totals for Vendor

Number of Checks:	177
Total Checks:	\$1,753,124.63
Reconciled Checks:	\$1,676,248.09
Outstanding Checks:	\$2,184.36
Void Checks:	\$74,692.18

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 141- -11130

Account Number: 0100033708

Totals for 141- -11130

Number of Checks: 177
Total Checks: \$1,753,124.63
Reconciled Checks: \$1,676,248.09
Outstanding Checks: \$2,184.36
Void Checks: \$74,692.18

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141

Account Number: 0100033708

Grand Totals

Number of Checks:	369
Total Checks:	\$2,177,092.67
Reconciled Checks:	\$2,040,385.25
Outstanding Checks:	\$4,186.60
Void Checks:	\$132,520.82

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
40210	Local Option Sales Tax	1,200,000.00	(648,558.96)	54.05%	100,000.00	(112,047.27)	112.05%
40350	Interstate Telecommunications Tax	6,000.00	(3,871.50)	64.53%	500.00	(784.60)	156.92%
40610	Current Property Tax	2,854,359.00	(520,684.06)	18.24%	237,863.25	(238,575.17)	100.30%
40620	Prior Year's Property Tax	100,000.00	(50,291.78)	50.29%	8,333.33	(10,155.12)	121.86%
40630	Interest And Penalty	12,000.00	(3,476.44)	28.97%	1,000.00	(1,091.93)	109.19%
40650	Payments In Lieu Of Taxes	2,500.00	(1,275.59)	51.02%	208.33	0.00	0.00%
41110	Marriage Licenses	300.00	(199.14)	66.38%	25.00	(58.74)	234.96%
43531	Transportation - Other State Systems	4,000.00	(570.00)	14.25%	333.33	0.00	0.00%
43570	Receipts From Individual Schools	25,000.00	(13,046.79)	52.19%	2,083.33	(5,490.44)	263.54%
43990	Other Charges For Services	20,000.00	(11,432.04)	57.16%	1,666.67	0.00	0.00%
44110	Investment Income	41,000.00	(114,039.03)	278.14%	3,416.67	(23,457.89)	686.57%
44120	Lease/Rentals/PPP	25,800.00	(11,700.00)	45.35%	2,150.00	(300.00)	13.95%
44170	Miscellaneous Refunds	0.00	(231.50)	0.00%	0.00	0.00	0.00%
44570	Contributions & Gifts	17,590.00	(17,590.00)	100.00%	1,465.83	0.00	0.00%
44990	Other Local Revenues	0.00	(2,880.00)	0.00%	0.00	0.00	0.00%
46510	Tennessee Investment in Student	9,917,055.00	(5,051,137.26)	50.93%	826,421.25	(1,084,315.46)	131.21%
46515	Early Childhood Education	412,787.00	(150,452.56)	36.45%	34,398.92	0.00	0.00%
46590	Other State Education Funds	96,829.00	(186,248.47)	192.35%	8,069.08	(147,516.71)	1,828.17%
46610	Career Ladder Program	13,000.00	(5,188.89)	39.91%	1,083.33	0.00	0.00%
46790	Other Vocational	1,275,385.00	(213,939.82)	16.77%	106,282.08	0.00	0.00%
46980	Other State Grants	62,070.82	(47,105.71)	75.89%	5,172.57	0.00	0.00%
47143	Special Education - Grants To States	3,510.00	0.00	0.00%	292.50	0.00	0.00%
49800	Transfers In	5,000.00	0.00	0.00%	416.67	0.00	0.00%
	Total Revenues	16,094,185.82	(7,053,919.54)	43.83%	1,341,182.15	(1,623,793.33)	121.07%
Expenditures							
71100	Regular Instruction Program	(5,744,171.00)	2,353,972.88	40.98%	(478,680.92)	423,616.16	88.50%
71150	Alternative Instruction Program	(293,914.00)	121,202.67	41.24%	(24,492.83)	23,480.48	95.87%
71200	Special Education Program	(579,946.00)	246,159.07	42.45%	(48,328.83)	48,290.38	99.92%
71300	Career and Technical Education	(1,623,186.50)	446,439.09	27.50%	(135,265.54)	64,882.93	47.97%
71400	Student Body Education Program	(42,284.00)	22,014.26	52.06%	(3,523.67)	1,473.04	41.80%
72110	Attendance	(145,940.00)	66,417.48	45.51%	(12,161.67)	12,975.69	106.69%
72120	Health Services	(226,071.00)	87,326.82	38.63%	(18,839.25)	11,359.12	60.29%
72130	Other Student Support	(499,937.22)	234,877.09	46.98%	(41,661.44)	7,327.73	17.59%
72210	Regular Instruction Program	(652,416.00)	284,415.13	43.59%	(54,368.00)	49,719.06	91.45%
72220	Special Education Program	(54,446.00)	30,994.22	56.93%	(4,537.17)	6,277.31	138.35%
72230	Career and Technical Education	(109,085.00)	56,713.08	51.99%	(9,090.42)	9,369.70	103.07%
72250	Instructional Technology	(499,992.00)	279,017.95	55.80%	(41,666.00)	83,097.25	199.44%

141 General Purpose School		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
72310	Board Of Education	(227,729.00)	121,566.17	53.38%	(18,977.42)	11,099.67	58.49%
72320	Director Of Schools	(180,891.00)	89,572.18	49.52%	(15,074.25)	13,707.30	90.93%
72410	Office Of The Principal	(930,676.00)	374,901.08	40.28%	(77,556.33)	61,480.53	79.27%
72510	Fiscal Services	(100,170.00)	48,525.52	48.44%	(8,347.50)	7,893.54	94.56%
72520	Human Services/Personnel	(130,503.00)	64,227.52	49.22%	(10,875.25)	10,684.59	98.25%
72610	Operation Of Plant	(707,891.00)	332,736.14	47.00%	(58,990.92)	842.73	1.43%
72620	Maintenance Of Plant	(567,846.60)	328,229.26	57.80%	(47,320.55)	38,274.71	80.88%
72710	Transportation	(402,653.00)	178,085.74	44.23%	(33,554.42)	26,555.28	79.14%
72810	Central And Other	(37,000.00)	25,723.24	69.52%	(3,083.33)	114.26	3.71%
73100	Food Service	(5,000.00)	0.00	0.00%	(416.67)	0.00	0.00%
73300	Community Services	(1,450.00)	100.00	6.90%	(120.83)	0.00	0.00%
73400	Early Childhood Education	(422,496.00)	185,800.33	43.98%	(35,208.00)	35,347.77	100.40%
76100	Regular Capital Outlay	(1,259,510.50)	194,849.81	15.47%	(104,959.21)	400.00	0.38%
82130	Education	(660,000.00)	0.00	0.00%	(55,000.00)	0.00	0.00%
82230	Education	(575,419.00)	287,709.38	50.00%	(47,951.58)	0.00	0.00%
	Total Expenditures	(16,680,623.82)	6,461,576.11	38.74%	(1,390,051.99)	948,269.23	68.22%
Total	141 General Purpose School	(586,438.00)	(592,343.43)	-101.01%	(48,869.83)	(675,524.10)	-

142 School Federal Projects		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
44110	Investment Income	0.00	(124.98)	0.00%	0.00	(32.41)	0.00%
46980	Other State Grants	240,975.00	(73,343.63)	30.44%	20,081.25	(26,386.12)	131.40%
47131	Vocational Educ - Basic Grants To	47,612.42	(42,897.43)	90.10%	3,967.70	(16,090.00)	405.52%
47141	Title 1 Grants To Local Educ Agencies	641,128.44	(140,967.19)	21.99%	53,427.37	(7,137.12)	13.36%
47143	Special Education - Grants To States	376,364.30	(111,121.42)	29.52%	31,363.69	0.00	0.00%
47145	Special Education Preschool Grants	21,294.39	(5,197.98)	24.41%	1,774.53	0.00	0.00%
47146	English Language Acquisition Grants	7,962.07	0.00	0.00%	663.51	0.00	0.00%
47148	Rural Education	32,781.41	(8,079.86)	24.65%	2,731.78	(2,019.77)	73.94%
47307	COVID-19 Grant B	71,250.00	0.00	0.00%	5,937.50	0.00	0.00%
47309	COVID-19 Grant D	83,000.00	(19,515.15)	23.51%	6,916.67	0.00	0.00%
47310	COVID-19 Grant E	91,378.00	(6,421.42)	7.03%	7,614.83	(6,421.42)	84.33%
47401	American Rescue Plan Act Grant #1	897,452.73	(285,045.58)	31.76%	74,787.73	0.00	0.00%
47402	American Rescue Plan Act Grant #2	18,006.25	(11,514.43)	63.95%	1,500.52	0.00	0.00%
47404	American Rescue Plan Act Grant #4	13,643.40	(138.85)	1.02%	1,136.95	0.00	0.00%
	Total Revenues	2,542,848.41	(704,367.92)	27.70%	211,904.03	(58,086.84)	27.41%
Expenditures							
71100	Regular Instruction Program	(537,517.39)	205,183.64	38.17%	(44,793.12)	18,388.95	41.05%
71200	Special Education Program	(449,178.50)	190,176.82	42.34%	(37,431.54)	33,570.32	89.68%
71300	Career and Technical Education	(133,490.42)	74,656.81	55.93%	(11,124.20)	11,389.27	102.38%
72120	Health Services	(63,892.36)	25,634.36	40.12%	(5,324.36)	5,126.72	96.29%
72130	Other Student Support	(111,461.94)	37,613.72	33.75%	(9,288.50)	9,644.74	103.84%
72210	Regular Instruction Program	(327,668.08)	84,708.59	25.85%	(27,305.67)	10,513.01	38.50%
72220	Special Education Program	(50,508.44)	26,267.13	52.01%	(4,209.04)	4,649.70	110.47%
72230	Career and Technical Education	(1,200.00)	829.35	69.11%	(100.00)	0.00	0.00%
72610	Operation Of Plant	(491,843.73)	218,129.04	44.35%	(40,986.98)	42,309.29	103.23%
73300	Community Services	(240,475.00)	95,703.54	39.80%	(20,039.58)	21,337.24	106.48%
76100	Regular Capital Outlay	(134,000.00)	95,333.19	71.14%	(11,166.67)	405.24	3.63%
99100	Transfers Out	(1,612.55)	0.00	0.00%	(134.38)	0.00	0.00%
	Total Expenditures	(2,542,848.41)	1,054,236.19	41.46%	(211,904.03)	157,334.48	74.25%
Total	142 School Federal Projects	0.00	349,868.27	100.00%	0.00	99,247.64	0.00%

143 Central Cafeteria		Year-To-Date			Month-To-Date		
Account	Description	Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Revenues							
43521	Lunch Payments - Children	30,256.26	(45,389.17)	150.02%	2,521.36	(6,734.20)	267.09%
43522	Lunch Payments - Adults	10,000.00	(6,147.30)	61.47%	833.33	(1,441.75)	173.01%
43523	Income From Breakfast	500.00	0.00	0.00%	41.67	0.00	0.00%
44110	Investment Income	22,544.74	(633.95)	2.81%	1,878.73	(109.25)	5.82%
46520	School Food Service	8,000.00	0.00	0.00%	666.67	0.00	0.00%
46980	Other State Grants	227,590.00	(18,744.59)	8.24%	18,965.83	0.00	0.00%
47111	USDA School Lunch Program	700,000.00	(186,308.75)	26.62%	58,333.33	(53,976.40)	92.53%
47112	USDA Commodities	43,607.00	0.00	0.00%	3,633.92	0.00	0.00%
47113	Breakfast	700,000.00	(105,867.71)	15.12%	58,333.33	(28,326.78)	48.56%
47114	USDA - Other	150,000.00	(40,758.07)	27.17%	12,500.00	(24,491.38)	195.93%
	Total Revenues	1,892,498.00	(403,849.54)	21.34%	157,708.17	(115,079.76)	72.97%
Expenditures							
73100	Food Service	(1,957,498.00)	1,027,644.89	52.50%	(163,124.83)	88,631.20	54.33%
	Total Expenditures	(1,957,498.00)	1,027,644.89	52.50%	(163,124.83)	88,631.20	54.33%
Total	143 Central Cafeteria	(65,000.00)	623,795.35	959.69%	(5,416.67)	(26,448.56)	-488.28%

144 School Transportation		Year-To-Date			Month-To-Date		
		Budget Estimate	Actual	% of Budget	Estimate Avg/Mth	Actual	% of Avg
Account	Description						
Revenues							
43531	Transportation - Other State Systems	471,084.00	(274,935.55)	58.36%	39,257.00	(51,866.74)	132.12%
	Total Revenues	471,084.00	(274,935.55)	58.36%	39,257.00	(51,866.74)	132.12%
Expenditures							
72710	Transportation	(471,084.00)	277,824.55	58.98%	(39,257.00)	51,866.74	132.12%
	Total Expenditures	(471,084.00)	277,824.55	58.98%	(39,257.00)	51,866.74	132.12%
Total	144 School Transportation	0.00	2,889.00	100.00%	0.00	0.00	0.00%

Trenton Special School District
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Bank Account: Bancorp South Checking - Fed Proj 142

Account Number: 000000090212

GL Account: 142-011-11130

Number	Date	Description	Check Type	Status	
33626	12/5/2023	Michele Elliott	Vendor	Reconciled	\$450.00
33638	12/14/2023	American Cancer Society	Vendor	Outstanding	\$0.73
33641	12/14/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$0.40
33651	12/14/2023	Superior Vision Services, Inc.	Vendor	Outstanding	\$13.68
33652	12/14/2023	TASC	Vendor	Outstanding	\$10.00
33657	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$1,255.52
33667	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$3,440.16
33675	12/14/2023	Trenton Special School District	Vendor	Reconciled	\$1,129.18
33679	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$5.00
33680	12/14/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$629.20
33689	12/14/2023	Trustmark Voluntary Benefit	Vendor	Outstanding	\$8.68
33692	12/14/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$119.63
33696	12/14/2023	Usable Life	Vendor	Outstanding	\$65.22
33704	12/14/2023	USABLE LIFE	Vendor	Outstanding	\$32.74

Totals for Vendor

Number of Checks:	14
Total Checks:	\$7,160.14
Reconciled Checks:	\$1,699.21
Outstanding Checks:	\$5,460.93
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-011-11130

Account Number: 000000090212

Totals for 142-011-11130

Number of Checks:	14
Total Checks:	\$7,160.14
Reconciled Checks:	\$1,699.21
Outstanding Checks:	\$5,460.93
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142

Account Number: 000000090212

GL Account: 142-101-11130

Number	Date	Description	Check Type	Status	
33628	12/5/2023	Trenton Special School District	Vendor	Reconciled	\$50,000.00
33632	12/13/2023	Amro Music	Vendor	Outstanding	\$49,048.00
33639	12/14/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$5.49
33646	12/14/2023	Peabody High School	Vendor	Outstanding	\$3.19
33650	12/14/2023	Superior Vision Services, Inc.	Vendor	Outstanding	\$33.79
33654	12/14/2023	Tn Child Support	Vendor	Reconciled	\$319.45
33661	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$4,661.49
33668	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$12,866.52
33676	12/14/2023	Trenton Special School District	Vendor	Reconciled	\$3,230.16
33684	12/14/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$2,365.91
33693	12/14/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$249.19
33694	12/14/2023	Usable Life	Vendor	Outstanding	\$78.09
33702	12/14/2023	USABLE LIFE	Vendor	Outstanding	\$99.23

Totals for Vendor

Number of Checks:	13
Total Checks:	\$122,960.51
Reconciled Checks:	\$53,804.29
Outstanding Checks:	\$69,156.22
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-101-11130

Account Number: 000000090212

Totals for 142-101-11130

Number of Checks:	13
Total Checks:	\$122,960.51
Reconciled Checks:	\$53,804.29
Outstanding Checks:	\$69,156.22
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-430-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33624	12/5/2023	Food Rite	Vendor	Reconciled	\$64.42
33631	12/13/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$273.92
33656	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$3,803.83
33665	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$14,703.73
33683	12/14/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$2,063.17
33705	12/15/2023	Gina Hudson	Vendor	Void	\$167.50
33705	12/15/2023	Gina Hudson	Vendor	Reconciled	\$167.50
33709	12/15/2023	Gina Hudson	Vendor	Reconciled	\$118.50

Totals for Vendor

Number of Checks:	8
Total Checks:	\$21,362.57
Reconciled Checks:	\$624.34
Outstanding Checks:	\$20,570.73
Void Checks:	\$167.50

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-430-11130

Account Number: 000000090212

Totals for 142-430-11130

Number of Checks: 8
Total Checks: \$21,362.57
Reconciled Checks: \$624.34
Outstanding Checks: \$20,570.73
Void Checks: \$167.50

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-601-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33645	12/14/2023	Peabody High School	Vendor	Outstanding	\$1.44
33655	12/14/2023	Tn Child Support	Vendor	Reconciled	\$143.55
33659	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$341.94
33664	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$1,010.25
33678	12/14/2023	Trenton Special School District	Vendor	Reconciled	\$296.01
33681	12/14/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$241.62
33697	12/14/2023	Usable Life	Vendor	Outstanding	\$0.59

Totals for Vendor

Number of Checks:	7
Total Checks:	\$2,035.40
Reconciled Checks:	\$439.56
Outstanding Checks:	\$1,595.84
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-601-11130

Account Number: 000000090212

Totals for 142-601-11130

Number of Checks: 7
Total Checks: \$2,035.40
Reconciled Checks: \$439.56
Outstanding Checks: \$1,595.84
Void Checks: \$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
 GL Account: 142-801-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33706	12/15/2023	Moore Plumbing Services	Vendor	Void	\$4,270.93
33706	12/15/2023	Moore Plumbing Services	Vendor	Reconciled	\$4,270.93

Totals for Vendor

Number of Checks:	2
Total Checks:	\$8,541.86
Reconciled Checks:	\$4,270.93
Outstanding Checks:	\$0.00
Void Checks:	\$4,270.93

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-801-11130

Account Number: 000000090212

Totals for 142-801-11130

Number of Checks:	2
Total Checks:	\$8,541.86
Reconciled Checks:	\$4,270.93
Outstanding Checks:	\$0.00
Void Checks:	\$4,270.93

Trenton Special School District
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Bank Account: Bancorp South Checking - Fed Proj 142 Account Number: 000000090212
GL Account: 142-802-11130

Number	Date	Description	Check Type	Status	
33643	12/14/2023	Peabody High School	Vendor	Outstanding	\$1.85
33648	12/14/2023	Superior Vision Services, Inc.	Vendor	Outstanding	\$2.88
33660	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$696.61
33674	12/14/2023	Trenton Special School District	Vendor	Reconciled	\$237.44
33685	12/14/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$198.75

Totals for Vendor

Number of Checks:	5
Total Checks:	\$1,137.53
Reconciled Checks:	\$237.44
Outstanding Checks:	\$900.09
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-802-11130

Account Number: 000000090212

Totals for 142-802-11130

Number of Checks: 5
Total Checks: \$1,137.53
Reconciled Checks: \$237.44
Outstanding Checks: \$900.09
Void Checks: \$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142

Account Number: 000000090212

GL Account: 142-900-11130

Number	Date	Description	Check Type	Status	
33635	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$3,783.00
33708	12/15/2023	Trenton Special School District	Vendor	Void	\$2,708.82
33708	12/15/2023	Trenton Special School District	Vendor	Outstanding	\$2,708.82

Totals for Vendor

Number of Checks:	3
Total Checks:	\$9,200.64
Reconciled Checks:	\$0.00
Outstanding Checks:	\$6,491.82
Void Checks:	\$2,708.82

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-900-11130

Account Number: 000000090212

Totals for 142-900-11130

Number of Checks: 3
Total Checks: \$9,200.64
Reconciled Checks: \$0.00
Outstanding Checks: \$6,491.82
Void Checks: \$2,708.82

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-901-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33627	12/5/2023	Trenton Special School District	Vendor	Void	\$381.24
33629	12/5/2023	Trenton Special School District	Vendor	Reconciled	\$190.62
33634	12/13/2023	Amy Allen	Vendor	Reconciled	\$687.27
33636	12/14/2023	AFLAC	Vendor	Outstanding	\$109.46
33637	12/14/2023	American Cancer Society	Vendor	Outstanding	\$0.78
33642	12/14/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$0.38
33647	12/14/2023	Superior Vision Services, Inc.	Vendor	Outstanding	\$33.58
33653	12/14/2023	TASC	Vendor	Outstanding	\$20.50
33662	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$3,757.19
33671	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$15,593.55
33677	12/14/2023	Trenton Special School District	Vendor	Reconciled	\$2,155.00
33687	12/14/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$2,522.56
33690	12/14/2023	Trustmark Voluntary Benefit	Vendor	Outstanding	\$40.12
33691	12/14/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$104.68
33698	12/14/2023	Usable Life	Vendor	Outstanding	\$71.28
33701	12/14/2023	USABLE LIFE	Vendor	Outstanding	\$178.67

Totals for Vendor

Number of Checks:	16
Total Checks:	\$25,846.88
Reconciled Checks:	\$3,137.95
Outstanding Checks:	\$22,327.69
Void Checks:	\$381.24

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-901-11130

Account Number: 000000090212

Totals for 142-901-11130

Number of Checks:	16
Total Checks:	\$25,846.88
Reconciled Checks:	\$3,137.95
Outstanding Checks:	\$22,327.69
Void Checks:	\$381.24

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142 Account Number: 000000090212
 GL Account: 142-902-11130

Number	Date	Description	Check Type	Status	
33707	12/15/2023	Trenton Special School District	Vendor	Outstanding	\$867.89
33707	12/15/2023	Trenton Special School District	Vendor	Void	\$867.89

Totals for Vendor

Number of Checks: 2
Total Checks: \$1,735.78
Reconciled Checks: \$0.00
Outstanding Checks: \$867.89
Void Checks: \$867.89

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-902-11130

Account Number: 000000090212

Totals for 142-902-11130

Number of Checks: 2
Total Checks: \$1,735.78
Reconciled Checks: \$0.00
Outstanding Checks: \$867.89
Void Checks: \$867.89

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-911-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33663	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$75.68
33669	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$408.72
33672	12/14/2023	Trenton Special School District	Vendor	Reconciled	\$163.80
33686	12/14/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$84.05
33695	12/14/2023	Usable Life	Vendor	Outstanding	\$1.02
33700	12/14/2023	USABLE LIFE	Vendor	Outstanding	\$7.69

Totals for Vendor

Number of Checks:	6
Total Checks:	\$740.96
Reconciled Checks:	\$163.80
Outstanding Checks:	\$577.16
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-911-11130

Account Number: 000000090212

Totals for 142-911-11130

Number of Checks:	6
Total Checks:	\$740.96
Reconciled Checks:	\$163.80
Outstanding Checks:	\$577.16
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-933-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33623	12/5/2023	Br Supply, Inc	Vendor	Reconciled	\$565.24
33625	12/5/2023	Jd Distributors	Vendor	Reconciled	\$641.46
33630	12/13/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$663.62
33633	12/13/2023	Jd Distributors	Vendor	Outstanding	\$1,739.44
33640	12/14/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$5.57
33644	12/14/2023	Peabody High School	Vendor	Outstanding	\$0.52
33649	12/14/2023	Superior Vision Services, Inc.	Vendor	Outstanding	\$41.37
33658	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$6,241.64
33666	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$26,084.35
33673	12/14/2023	Trenton Special School District	Vendor	Reconciled	\$1,178.10
33688	12/14/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$3,332.84
33699	12/14/2023	Usable Life	Vendor	Outstanding	\$97.35
33703	12/14/2023	USABLE LIFE	Vendor	Outstanding	\$85.49

Totals for Vendor

Number of Checks:	13
Total Checks:	\$40,676.99
Reconciled Checks:	\$3,053.99
Outstanding Checks:	\$37,623.00
Void Checks:	\$0.00

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Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-933-11130

Account Number: 000000090212

Totals for 142-933-11130

Number of Checks:	13
Total Checks:	\$40,676.99
Reconciled Checks:	\$3,053.99
Outstanding Checks:	\$37,623.00
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Bancorp South Checking - Fed Proj 142
GL Account: 142-954-11130

Account Number: 000000090212

Number	Date	Description	Check Type	Status	
33670	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$1,767.36
33682	12/14/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$175.00

Totals for Vendor

Number of Checks:	2
Total Checks:	\$1,942.36
Reconciled Checks:	\$0.00
Outstanding Checks:	\$1,942.36
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Citizens City And County Bank Bus Garage 144
GL Account: 142-954-11130

Account Number: 000190350001

Totals for 142-954-11130

Number of Checks:	2
Total Checks:	\$1,942.36
Reconciled Checks:	\$0.00
Outstanding Checks:	\$1,942.36
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Citizens City And County Bank Bus Garage 144

Account Number: 000190350001

GL Account: 144- -11130

Number	Date	Description	Check Type	Status	
16395	12/15/2023	AFLAC	Vendor	Outstanding	\$60.45
16396	12/15/2023	Superior Vision Services, Inc.	Vendor	Outstanding	\$12.66
16397	12/15/2023	Trenton Special School District	Vendor	Outstanding	\$2,751.99
16398	12/15/2023	Trenton Special School District	Vendor	Outstanding	\$11,364.54
16399	12/15/2023	Trenton Special School District	Vendor	Reconciled	\$1,767.64
16400	12/15/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$1,605.44
16401	12/15/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$64.00
16402	12/15/2023	Usable Life	Vendor	Outstanding	\$8.05
16403	12/15/2023	USABLE LIFE	Vendor	Outstanding	\$61.37
16404	12/31/2023	Gibson Co Utility Dist	Vendor	Outstanding	\$513.11
16405	12/31/2023	Gibson Connect	Vendor	Outstanding	\$143.34
16406	12/31/2023	Temple Landscaping, LLC	Vendor	Outstanding	\$195.00
16407	12/31/2023	AGN Glass LLC (formally Jack Morris Auto Glass)	Vendor	Outstanding	\$250.00
16408	12/31/2023	Best One Tire Of Jackson	Vendor	Outstanding	\$4,926.45
16409	12/31/2023	Central States Bus Sales, Inc.	Vendor	Outstanding	\$10,450.81
16410	12/31/2023	Hickerson Automotive Group, Inc	Vendor	Outstanding	\$846.42
16411	12/31/2023	Jones Motor Company	Vendor	Outstanding	\$550.95
16412	12/31/2023	Mid-South Bus Center, Inc.	Vendor	Outstanding	\$615.40
16413	12/31/2023	Motor Parts And Bearings	Vendor	Outstanding	\$591.50
16414	12/31/2023	Parman Energy Corporation	Vendor	Outstanding	\$733.12
16415	12/31/2023	Raspberry Tire	Vendor	Outstanding	\$1,536.98
16416	12/31/2023	Tag Truck Center Of Jackson	Vendor	Outstanding	\$3,306.75
16417	12/31/2023	Taylor Diesel Group Inc	Vendor	Outstanding	\$2,720.00
16418	12/31/2023	Trenton Industrial Laundry	Vendor	Outstanding	\$156.10
16419	12/31/2023	Trenton Light & Water Depts.	Vendor	Outstanding	\$439.84
16420	12/31/2023	Truckpro, LLC	Vendor	Outstanding	\$561.09
16421	12/31/2023	Volunteer International Inc.	Vendor	Outstanding	\$5,633.74

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Cafeteria 143
GL Account: 144- -11130

Account Number: 0115084308

Number **Date** **Description**

Check Type **Status**

Totals for Vendor

Number of Checks: 27
Total Checks: \$51,866.74
Reconciled Checks: \$1,831.64
Outstanding Checks: \$50,035.10
Void Checks: \$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Cafeteria 143
GL Account: 144- -11130

Account Number: 0115084308

Totals for 144- -11130

Number of Checks: 27
Total Checks: \$51,866.74
Reconciled Checks: \$1,831.64
Outstanding Checks: \$50,035.10
Void Checks: \$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Cafeteria 143

Account Number: 0115084308

GL Account: 143- -11130

Number	Date	Description	Check Type	Status	
15905	12/5/2023	Ace Building Center	Vendor	Reconciled	\$24.76
15906	12/5/2023	B & B Fire Protection	Vendor	Reconciled	\$315.00
15907	12/5/2023	Blackberry Pond Farm	Vendor	Reconciled	\$471.00
15908	12/5/2023	Food Rite	Vendor	Reconciled	\$81.90
15909	12/5/2023	Fork Farms	Vendor	Reconciled	\$5,145.00
15910	12/5/2023	Hickerson Automotive Group, Inc	Vendor	Reconciled	\$69.97
15911	12/5/2023	Hiland Dairies	Vendor	Reconciled	\$6,249.47
15912	12/5/2023	Jackson Restaurant Supply	Vendor	Reconciled	\$124.00
15913	12/5/2023	Lisa Seiber Garland	Vendor	Reconciled	\$225.00
15914	12/5/2023	Mccartney Produce Company, Inc.	Vendor	Reconciled	\$1,806.00
15915	12/5/2023	Hotel and Restaurant Supply - Nashville	Vendor	Reconciled	\$11,235.00
15916	12/5/2023	SNA Depository	Vendor	Reconciled	\$28.00
15917	12/5/2023	Volco	Vendor	Reconciled	\$2,725.14
15918	12/13/2023	Ace Building Center	Vendor	Outstanding	\$27.99
15919	12/13/2023	All Seasons Refrigeration, LLC	Vendor	Outstanding	\$492.29
15920	12/13/2023	Hotel and Restaurant Supply - Nashville	Vendor	Outstanding	\$380.00
15921	12/13/2023	Hut American Group LLC	Vendor	Outstanding	\$2,073.49
15922	12/13/2023	Stanford Electric Supply, Inc.	Vendor	Outstanding	\$55.20
15923	12/13/2023	Trenton Special School District	Vendor	Outstanding	\$36.30
15924	12/14/2023	B & B Fire Protection	Vendor	Outstanding	\$315.00
15925	12/14/2023	Blackberry Pond Farm	Vendor	Reconciled	\$540.20
15926	12/14/2023	Cybersoft Technologies, Inc.	Vendor	Outstanding	\$495.00
15927	12/14/2023	Hotel and Restaurant Supply - Nashville	Vendor	Outstanding	\$760.00
15928	12/14/2023	She Shed Shirt Company	Vendor	Reconciled	\$24.00
15929	12/14/2023	SNA Depository	Vendor	Outstanding	\$28.00
15930	12/14/2023	Volco	Vendor	Outstanding	\$4.48
15931	12/14/2023	American Cancer Society	Vendor	Outstanding	\$2.99

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Cafeteria 143
GL Account: 143- -11130

Account Number: 0115084308

Number	Date	Description	Check Type	Status	
15932	12/14/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$12.53
15933	12/14/2023	Superior Vision Services, Inc.	Vendor	Outstanding	\$105.08
15934	12/14/2023	TASC	Vendor	Outstanding	\$30.49
15935	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$4,833.34
15936	12/14/2023	Trenton Special School District	Vendor	Outstanding	\$18,773.94
15937	12/14/2023	Trenton Special School District	Vendor	Reconciled	\$9,555.06
15938	12/14/2023	Trenton Special School District-Concord	Vendor	Outstanding	\$2,993.80
15939	12/14/2023	Trustmark Voluntary Benefit	Vendor	Outstanding	\$17.78
15940	12/14/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$75.68
15941	12/14/2023	Usable Life	Vendor	Outstanding	\$119.52
15942	12/14/2023	USABLE LIFE	Vendor	Outstanding	\$359.50
15943	12/14/2023	Ymca Of Memphis And	Vendor	Reconciled	\$59.20

Totals for Vendor

Number of Checks:	39
Total Checks:	\$70,671.10
Reconciled Checks:	\$38,766.91
Outstanding Checks:	\$31,904.19
Void Checks:	\$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 143- -11130

Account Number: 0100033708

Totals for 143- -11130

Number of Checks: 39
Total Checks: \$70,671.10
Reconciled Checks: \$38,766.91
Outstanding Checks: \$31,904.19
Void Checks: \$0.00

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141

Account Number: 0100033708

GL Account: 141- -11130

Number	Date	Description	Check Type	Status	
53879	12/5/2023	Ace Building Center	Vendor	Reconciled	\$9.99
53880	12/5/2023	Amy Allen	Vendor	Reconciled	\$450.00
53881	12/5/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$348.75
53882	12/5/2023	ASMS	Vendor	Reconciled	\$303.96
53883	12/5/2023	AT & T	Vendor	Reconciled	\$69.65
53884	12/5/2023	Br Supply, Inc	Vendor	Reconciled	\$39.11
53885	12/5/2023	David Bruketta	Vendor	Reconciled	\$225.00
53886	12/5/2023	Amy Van Buuren	Vendor	Reconciled	\$975.00
53887	12/5/2023	Clint Sisco	Vendor	Reconciled	\$772.89
53888	12/5/2023	Cooks' Pest Control, Inc	Vendor	Reconciled	\$450.00
53889	12/5/2023	Embassy Suites Murfreesboro	Vendor	Reconciled	\$557.70
53890	12/5/2023	Ena Services, Llc	Vendor	Reconciled	\$497.76
53891	12/5/2023	Follett Content Solutions, LLC	Vendor	Reconciled	\$431.07
53892	12/5/2023	Food Rite	Vendor	Reconciled	\$79.98
53893	12/5/2023	Gibson Farmers Co-Op	Vendor	Reconciled	\$2,489.18
53894	12/5/2023	Hickerson Automotive Group, Inc	Vendor	Reconciled	\$108.01
53895	12/5/2023	Jon Michael Lee	Vendor	Outstanding	\$450.00
53896	12/5/2023	Judy Blackwell	Vendor	Reconciled	\$660.00
53897	12/5/2023	Knowbuddy Resources	Vendor	Outstanding	\$278.85
53898	12/5/2023	Lanny Poteet, Jr	Vendor	Reconciled	\$973.64
53899	12/5/2023	Leann Cherry	Vendor	Reconciled	\$1,003.75
53900	12/5/2023	Lisa Bradford	Vendor	Reconciled	\$450.00
53901	12/5/2023	Lisa Phillips	Vendor	Reconciled	\$444.00
53902	12/5/2023	Michael Allen	Vendor	Reconciled	\$193.50
53903	12/5/2023	Perry Professional Lawn, Llc	Vendor	Reconciled	\$1,195.00
53904	12/5/2023	Pitney Bowes Global Financial Services LLC	Vendor	Reconciled	\$196.98
53905	12/5/2023	Rose Campbell	Vendor	Reconciled	\$1,003.75

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141 Account Number: 0100033708
GL Account: 141- -11130

Number	Date	Description	Check Type	Status	
53906	12/5/2023	Sam's Club/Synchrony Bank	Vendor	Reconciled	\$114.26
53907	12/5/2023	Smart Apple Media	Vendor	Outstanding	\$318.46
53908	12/5/2023	Austin Smith	Vendor	Reconciled	\$450.00
53909	12/5/2023	Arianne Stearns	Vendor	Reconciled	\$193.50
53910	12/5/2023	Stephanie Franks	Vendor	Reconciled	\$450.00
53911	12/5/2023	Tere Lumley	Vendor	Reconciled	\$531.99
53912	12/5/2023	Terrie Joyner	Vendor	Reconciled	\$1,514.75
53913	12/5/2023	Tn Risk Management Trust	Vendor	Reconciled	\$97.00
53914	12/5/2023	Tn School Board Association	Vendor	Reconciled	\$150.00
53915	12/5/2023	Trane Parts Center	Vendor	Reconciled	\$873.74
53916	12/5/2023	Trenton Industrial Laundry	Vendor	Reconciled	\$218.55
53917	12/5/2023	Trenton Special School District	Vendor	Reconciled	\$91,206.78
53918	12/5/2023	Trenton Special School District	Vendor	Reconciled	\$6,775.83
53919	12/5/2023	Verizon	Vendor	Reconciled	\$151.91
53920	12/5/2023	Wells Fargo Financial Leasing, Inc.	Vendor	Reconciled	\$254.17
53921	12/5/2023	Words For Life Speech	Vendor	Reconciled	\$1,404.00
53922	12/5/2023	Trenton Gazette	Vendor	Reconciled	\$235.00
53923	12/6/2023	Trenton Special School District	Vendor	Reconciled	\$15,832.78
53924	12/6/2023	Amy Van Buuren	Vendor	Reconciled	\$1,950.00
53925	12/6/2023	Majestic Steak House	Vendor	Reconciled	\$284.85
53926	12/6/2023	Nick Milan	Vendor	Reconciled	\$1,400.00
53927	12/7/2023	Trenton Special School District	Vendor	Reconciled	\$6,421.42
53928	12/12/2023	Trenton Special School District	Vendor	Reconciled	\$9,156.89
53929	12/13/2023	Ace Building Center	Vendor	Void	\$44.33
53930	12/13/2023	Airgas USA, LLC	Vendor	Reconciled	\$142.97
53931	12/13/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$504.12
53932	12/13/2023	American Paper & Twine Co.	Vendor	Reconciled	\$4,788.00
53933	12/13/2023	AT & T	Vendor	Reconciled	\$435.90

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141 Account Number: 0100033708
GL Account: 141- -11130

Number	Date	Description	Check Type	Status	
53934	12/13/2023	Br Supply, Inc	Vendor	Reconciled	\$524.12
53935	12/13/2023	Cooks' Pest Control, Inc	Vendor	Reconciled	\$450.00
53936	12/13/2023	Cortnee Wilkes	Vendor	Outstanding	\$43.75
53937	12/13/2023	Ena Services, Llc	Vendor	Reconciled	\$3,201.60
53938	12/13/2023	Gormet Your Way Catering Company	Vendor	Reconciled	\$3,000.00
53939	12/13/2023	Hilton Garden Inn Murfreesboro	Vendor	Reconciled	\$622.60
53940	12/13/2023	Scarlett Mathis	Vendor	Reconciled	\$175.00
53941	12/13/2023	Merit Group	Vendor	Reconciled	\$5,790.00
53942	12/13/2023	Motor Parts Co Of Milan	Vendor	Reconciled	\$39.87
53943	12/13/2023	Pitney Bowes Bank Inc Reserve Account	Vendor	Reconciled	\$800.00
53944	12/13/2023	Stuart C Irby Co/Crawford	Vendor	Reconciled	\$17.26
53945	12/13/2023	Trane Parts Center	Vendor	Reconciled	\$64.56
53946	12/13/2023	Trenton Elementary School	Vendor	Reconciled	\$5,178.93
53947	12/13/2023	Uline	Vendor	Reconciled	\$121.99
53951	12/13/2023	Ace Building Center	Vendor	Reconciled	\$44.33
53952	12/13/2023	Amazon Capital Services, Inc.	Vendor	Reconciled	\$245.98
53953	12/13/2023	Dee Lomax	Vendor	Reconciled	\$2,500.00
53954	12/13/2023	Dyersburg Glass Co	Vendor	Outstanding	\$2,564.00
53955	12/13/2023	You Science, LLC	Vendor	Outstanding	\$1,225.00
53956	12/14/2023	Br Supply, Inc	Vendor	Reconciled	\$17.45
53957	12/14/2023	Catie Ing	Vendor	Reconciled	\$155.50
53958	12/14/2023	Amy Crenshaw	Vendor	Reconciled	\$155.50
53959	12/14/2023	Direct Shred	Vendor	Reconciled	\$191.00
53960	12/14/2023	Katie Gibson	Vendor	Void	\$155.50
53961	12/14/2023	LTC Language Solutions	Vendor	Reconciled	\$34.50
53962	12/14/2023	Nichole Anglin	Vendor	Reconciled	\$155.50
53963	12/14/2023	Stephanie King	Vendor	Reconciled	\$155.50
53964	12/14/2023	Tera Lee	Vendor	Outstanding	\$155.50

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 141- -11130

Account Number: 0100033708

Number	Date	Description	Check Type	Status	
53965	12/14/2023	Trenton Rotary Club	Vendor	Outstanding	\$133.00
53966	12/14/2023	Trenton Special School District	Vendor	Reconciled	\$42,476.12
53967	12/14/2023	Vivacity Tech PBC	Vendor	Reconciled	\$34.99
53968	12/14/2023	Samuel D. Driggers	Vendor	Reconciled	\$600.00
53969	12/14/2023	Jackson Sun	Vendor	Reconciled	\$252.04
53970	12/14/2023	Twin City Barns L.L.C.	Vendor	Reconciled	\$7,585.00
53971	12/15/2023	AFLAC	Vendor	Outstanding	\$250.40
53972	12/15/2023	American Cancer Society	Vendor	Outstanding	\$30.50
53973	12/15/2023	Centennial Bank	Vendor	Reconciled	\$556,663.74
53974	12/15/2023	Gibson Co Imagination Library	Vendor	Reconciled	\$157.88
53975	12/15/2023	Heather Glenn-Hoekstra	Vendor	Reconciled	\$123.04
53976	12/15/2023	HORACE MANN INSURANCE COMPANY	Vendor	Reconciled	\$624.16
53977	12/15/2023	Peabody High School	Vendor	Outstanding	\$108.00
53978	12/15/2023	Superior Vision Services, Inc.	Vendor	Outstanding	\$1,185.95
53979	12/15/2023	TASC	Vendor	Outstanding	\$2,970.64
53980	12/15/2023	Tn Child Support	Vendor	Reconciled	\$1,874.00
53981	12/15/2023	Trenton Special School District	Vendor	Reconciled	\$119,533.09
53982	12/15/2023	Trenton Special School District	Vendor	Outstanding	\$30.00
53983	12/15/2023	Trustmark Voluntary Benefit	Vendor	Outstanding	\$947.85
53984	12/15/2023	TSA Consulting Group, Inc.	Vendor	Reconciled	\$4,856.82
53985	12/15/2023	Usable Life	Vendor	Outstanding	\$2,156.81
53986	12/15/2023	USABLE LIFE	Vendor	Outstanding	\$5,051.25
53987	12/15/2023	Ymca Of Memphis And	Vendor	Reconciled	\$747.00
53988	12/15/2023	Krisalyn Scott	Vendor	Reconciled	\$155.50
53989	12/15/2023	Gina Hudson	Vendor	Void	\$45.85
53990	12/15/2023	Trane Parts Center	Vendor	Reconciled	\$864.00
53991	12/15/2023	Trenton Light & Water Depts.	Vendor	Reconciled	\$689.30
53992	12/15/2023	Gina Hudson	Vendor	Reconciled	\$45.85

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 141- -11130

Account Number: 0100033708

Number Date Description Check Type Status

Totals for Vendor

Number of Checks: 111
Total Checks: \$938,536.44
Reconciled Checks: \$920,390.80
Outstanding Checks: \$17,899.96
Void Checks: \$245.68

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141
GL Account: 141- -11130

Account Number: 0100033708

Totals for 141- -11130

Number of Checks: 111
Total Checks: \$938,536.44
Reconciled Checks: \$920,390.80
Outstanding Checks: \$17,899.96
Void Checks: \$245.68

Trenton Special School District
Bank Account Check Listing By Date

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Bank Account: Regions Bank Checking Gen Purpose 141

Account Number: 0100033708

Grand Totals

Number of Checks: 268
Total Checks: \$1,304,415.90
Reconciled Checks: \$1,028,420.86
Outstanding Checks: \$267,352.98
Void Checks: \$8,642.06

Trenton Elementary School

Balance Sheet Report
Through 11/30/2023

		General	Restricted	Food Service	Total
Assets					
11	Cash on hand	0.00	67.00	0.00	67.00
12	Cash in banks - checking	57,106.95	27,023.31	0.00	84,130.26
Total Assets		\$57,106.95	\$27,090.31	\$0.00	\$84,197.26
Liabilities					
91	General fund balance	-54,761.38	0.00	0.00	-54,761.38
Total Liabilities		\$-54,761.38	\$0.00	\$0.00	\$-54,761.38
Revenues					
302	Gate receipts	0.00	0.00	0.00	0.00
304	Pictures	-5,910.00	0.00	0.00	-5,910.00
306	Fundraising	-24,580.50	0.00	0.00	-24,580.50
312	Office Supplies	0.00	0.00	0.00	0.00
313	Instructional Supplies	-23.65	0.00	0.00	-23.65
318	General Supplies	-20.00	0.00	0.00	-20.00
320	Interest	-227.93	0.00	0.00	-227.93
321	Board Allocations	0.00	0.00	0.00	0.00
Total Revenues		\$-30,762.08	\$0.00	\$0.00	\$-30,762.08
Expenditures					
411	Folders	1,591.38	0.00	0.00	1,591.38
412	Office Supplies	1,349.68	0.00	0.00	1,349.68
418	General Supplies	113.20	0.00	0.00	113.20
420	Trip Expense	119.99	0.00	0.00	119.99
421	Instructional Supplies	864.74	0.00	0.00	864.74
429	Copy Machines	2,800.00	0.00	0.00	2,800.00
492	Pictures	4,137.00	0.00	0.00	4,137.00
496	Fundraiser	15,569.70	0.00	0.00	15,569.70
499	Miscellaneous	1,645.82	0.00	0.00	1,645.82
Total Expenditures		\$28,191.51	\$0.00	\$0.00	\$28,191.51
Restricted Accounts					
804	Library	0.00	-7,838.88	0.00	-7,838.88
810	Fourth Grade	0.00	-125.00	0.00	-125.00
811	Fine Arts	0.00	-103.40	0.00	-103.40
814	Computer Lab	0.00	-2,102.54	0.00	-2,102.54
816	Physical Education	0.00	-1,166.09	0.00	-1,166.09
817	Guidance	0.00	-18.36	0.00	-18.36
818	K - 4 Families	0.00	-14.10	0.00	-14.10
819	Yearbook	0.00	-4,541.61	0.00	-4,541.61
825	Destination Imagination (DI)	0.00	-404.03	0.00	-404.03
826	Student Rewards	0.00	-3,090.45	0.00	-3,090.45
827	Basketball	0.00	-768.13	0.00	-768.13
829	Do Right	0.00	-6,569.41	0.00	-6,569.41
830	PreK SPED	0.00	-94.02	0.00	-94.02
831	Chrome Book Fees	0.00	-29.00	0.00	-29.00
835	STEM	0.00	-0.29	0.00	-0.29
Total Restricted Accounts		\$0.00	\$-26,865.31	\$0.00	\$-26,865.31
Grand Totals :		\$-225.00	\$225.00	\$0.00	\$0.00

		General	Restricted	Food Service	Total
Assets					
11	Cash on hand	0.00	0.00	0.00	0.00
12	Cash in banks - checking	21,852.18	90,844.99	0.00	112,697.17
21	CD#403819 - Security Bank	57.31	10,043.10	0.00	10,100.41
	Total Assets	\$21,909.49	\$100,888.09	\$0.00	\$122,797.58
Liabilities					
91	General fund balance	-25,421.10	0.00	0.00	-25,421.10
	Total Liabilities	\$-25,421.10	\$0.00	\$0.00	\$-25,421.10
Revenues					
298	Cookie Dough Fundraiser	-23,103.00	0.00	0.00	-23,103.00
300	House	-550.00	0.00	0.00	-550.00
307	Start Up Money	-14,850.00	0.00	0.00	-14,850.00
318	Student Snacks	-7,474.35	0.00	0.00	-7,474.35
320	Interest	-610.33	0.00	0.00	-610.33
323	Student Incentive	-335.00	0.00	0.00	-335.00
	Total Revenues	\$-46,922.68	\$0.00	\$0.00	\$-46,922.68
Expenditures					
299	Cookie Dough Fundraiser	14,091.20	0.00	0.00	14,091.20
411	Start Up Money	16,100.00	0.00	0.00	16,100.00
412	Office Supplies	2,454.65	0.00	0.00	2,454.65
413	PBIS -ROAR STORE	2,562.63	0.00	0.00	2,562.63
414	Equipment & Repairs	4,439.59	0.00	0.00	4,439.59
419	Instructional Supplies	5,920.32	0.00	0.00	5,920.32
420	House	540.00	0.00	0.00	540.00
498	Student Snacks	2,394.05	0.00	0.00	2,394.05
500	Miscellaneous	584.93	0.00	0.00	584.93
556	Student Incentive	1,346.92	0.00	0.00	1,346.92
	Total Expenditures	\$50,434.29	\$0.00	\$0.00	\$50,434.29
Restricted Accounts					
510	Student Council	0.00	-1,943.55	0.00	-1,943.55
511	Athletic Concessions	0.00	-3,543.70	0.00	-3,543.70
512	Book Damage Fees	0.00	-987.96	0.00	-987.96
514	Chromebook fees	0.00	-837.00	0.00	-837.00
555	FCA	0.00	-46.00	0.00	-46.00
557	Art	0.00	-153.28	0.00	-153.28
558	Scholastic Reading Club	0.00	-8.25	0.00	-8.25
602	Cheerleader	0.00	-3,773.94	0.00	-3,773.94
610	Library	0.00	-681.28	0.00	-681.28
611	Accelerated Reader	0.00	-1,813.68	0.00	-1,813.68
613	All Athletics Interest	0.00	-198.82	0.00	-198.82
614	Baseball	0.00	-2,254.40	0.00	-2,254.40
615	Basketball	0.00	-7,412.80	0.00	-7,412.80
616	Football	0.00	-11,660.03	0.00	-11,660.03
617	Soccer	0.00	-9,917.85	0.00	-9,917.85
618	Softball	0.00	-8,207.34	0.00	-8,207.34
619	Volleyball	0.00	-1,775.76	0.00	-1,775.76
800	Coding Grant	0.00	-1,500.00	0.00	-1,500.00
801	Beta Club	0.00	-3,914.13	0.00	-3,914.13
802	STEM	0.00	-249.61	0.00	-249.61
803	Special Population	0.00	-243.98	0.00	-243.98

Trenton Rosenwald Middle School

Balance Sheet Report
Through 11/30/2023

		General	Restricted	Food Service	Total
904	Band	0.00	-27,410.08	0.00	-27,410.08
905	Leigh Boyce Memorial Fund	0.00	-7,471.20	0.00	-7,471.20
906	Annual	0.00	-3,134.45	0.00	-3,134.45
909	Leigh Boyce Scholarship Fund	0.00	-1,749.00	0.00	-1,749.00
	Total Restricted Accounts	\$0.00	\$-100,888.09	\$0.00	\$-100,888.09
	Grand Totals :	\$0.00	\$0.00	\$0.00	\$0.00

Balance Sheet Report
Through 11/30/2023

		General	Restricted	Food Service	Total
Assets					
11	Cash on hand	0.00	0.00	0.00	0.00
12	Cash in banks - checking	18,600.89	209,439.62	0.00	228,040.51
	Total Assets	\$18,600.89	\$209,439.62	\$0.00	\$228,040.51
Liabilities					
91	General fund balance	-28,444.58	0.00	0.00	-28,444.58
	Total Liabilities	\$-28,444.58	\$0.00	\$0.00	\$-28,444.58
Revenues					
300	Start-up Change	-68,100.00	0.00	0.00	-68,100.00
304.3	Pepsi Machine	-2,000.00	0.00	0.00	-2,000.00
304.4	Graham Snack Foods	-2,538.88	0.00	0.00	-2,538.88
307	Donations	-156.39	0.00	0.00	-156.39
333	Safety & Security	-850.00	0.00	0.00	-850.00
355	Student Incentive	-630.50	0.00	0.00	-630.50
	Total Revenues	\$-74,275.77	\$0.00	\$0.00	\$-74,275.77
Expenditures					
400	Start-up Change	73,300.00	0.00	0.00	73,300.00
411	Admin Supplies & Materials	1,947.61	0.00	0.00	1,947.61
420	Other Admin Expenditures	1,154.82	0.00	0.00	1,154.82
421	Instructional Supplies & Materials	1,921.10	0.00	0.00	1,921.10
426	Copy Machine	2,679.50	0.00	0.00	2,679.50
433	Safety & Security	400.82	0.00	0.00	400.82
452	Postage	660.00	0.00	0.00	660.00
455	Student Incentive	374.84	0.00	0.00	374.84
459	Other Expenditures	1,680.77	0.00	0.00	1,680.77
	Total Expenditures	\$84,119.46	\$0.00	\$0.00	\$84,119.46
Restricted Accounts					
601	All Athletics	0.00	-32,704.15	0.00	-32,704.15
701	Class of 2024	0.00	-5,610.19	0.00	-5,610.19
704	Class of 2027	0.00	-36.83	0.00	-36.83
801	Beta Club	0.00	-3,004.80	0.00	-3,004.80
802	FFA Club	0.00	-7,676.54	0.00	-7,676.54
803	Speech & Debate Club	0.00	-1,553.43	0.00	-1,553.43
811	Math Club	0.00	0.00	0.00	0.00
813	History Club	0.00	-1,446.22	0.00	-1,446.22
814	Pep Club	0.00	-167.34	0.00	-167.34
821	Junior Rotary	0.00	-812.13	0.00	-812.13
822	HOSA	0.00	-481.24	0.00	-481.24
824	Future Teachers of America	0.00	0.00	0.00	0.00
825	Girls & Boys State	0.00	-31,398.74	0.00	-31,398.74
827	Peabody Pals	0.00	-335.10	0.00	-335.10
828	STEM Club	0.00	-1,744.26	0.00	-1,744.26
829	21 Plus Club	0.00	-2,696.97	0.00	-2,696.97
831	Peabody Rock Ensemble	0.00	-321.82	0.00	-321.82
832	AP - Advance Placement	0.00	-1,580.55	0.00	-1,580.55
833	SAT Exam	0.00	-15.00	0.00	-15.00
840	Prom	0.00	-12,489.55	0.00	-12,489.55
841	Graduation	0.00	-312.95	0.00	-312.95

Peabody High School

Balance Sheet Report
Through 11/30/2023

	General	Restricted	Food Service	Total
842 Benevolence	0.00	0.00	0.00	0.00
901 Library	0.00	-61.89	0.00	-61.89
902 Cheerleaders	0.00	-4,158.15	0.00	-4,158.15
903 School Annuals	0.00	-3,134.04	0.00	-3,134.04
904 Band	0.00	-10,399.16	0.00	-10,399.16
906 Student Council	0.00	-963.68	0.00	-963.68
907 Art	0.00	-1,104.63	0.00	-1,104.63
908 Special Olympics	0.00	-1,079.00	0.00	-1,079.00
915 Project Inspire	0.00	-16.15	0.00	-16.15
916 Chromebook	0.00	-943.00	0.00	-943.00
931 Operating Account Donations	0.00	-13,386.84	0.00	-13,386.84
932 Football Donations	0.00	-7,920.71	0.00	-7,920.71
933 Girls Basketball Donations	0.00	-4,899.51	0.00	-4,899.51
934 Boys Basketball Donations	0.00	-5,781.41	0.00	-5,781.41
935 Baseball Donations	0.00	-13,926.67	0.00	-13,926.67
936 Golf Donations	0.00	-451.75	0.00	-451.75
938 Soccer Donations	0.00	-3,742.88	0.00	-3,742.88
939 Softball Donations	0.00	-3,633.33	0.00	-3,633.33
940 Tennis Donations	0.00	-2,690.38	0.00	-2,690.38
941 Volleyball Donations	0.00	-599.65	0.00	-599.65
942 Track & Field	0.00	-638.19	0.00	-638.19
950 Football Donation / Quarterback	0.00	-3,393.88	0.00	-3,393.88
951 Band Pit Crew	0.00	-14,876.29	0.00	-14,876.29
989 Band Uniforms	0.00	-7,250.62	0.00	-7,250.62
Total Restricted Accounts	\$0.00	\$-209,439.62	\$0.00	\$-209,439.62
Grand Totals :	\$0.00	\$0.00	\$0.00	\$0.00

Run Date: 1/3/2024 3:37:34PM

Trenton Elementary School

Balance Sheet Report
Through 12/31/2023

Report Name: aaBalanceSheet.rpt

		General	Restricted	Food Service	Total
Assets					
11	Cash on hand	0.00	0.00	0.00	0.00
12	Cash in banks - checking	61,422.89	26,481.48	0.00	87,904.37
Total Assets		\$61,422.89	\$26,481.48	\$0.00	\$87,904.37
Liabilities					
91	General fund balance	-54,761.38	0.00	0.00	-54,761.38
Total Liabilities		\$-54,761.38	\$0.00	\$0.00	\$-54,761.38
Revenues					
302	Gate receipts	0.00	0.00	0.00	0.00
304	Pictures	-5,910.00	0.00	0.00	-5,910.00
306	Fundraising	-24,580.50	0.00	0.00	-24,580.50
312	Office Supplies	0.00	0.00	0.00	0.00
313	Instructional Supplies	-23.65	0.00	0.00	-23.65
318	General Supplies	-20.00	0.00	0.00	-20.00
320	Interest	-272.89	0.00	0.00	-272.89
321	Board Allocations	-5,178.93	0.00	0.00	-5,178.93
Total Revenues		\$-35,985.97	\$0.00	\$0.00	\$-35,985.97
Expenditures					
411	Folders	1,591.38	0.00	0.00	1,591.38
412	Office Supplies	1,468.13	0.00	0.00	1,468.13
418	General Supplies	113.20	0.00	0.00	113.20
420	Trip Expense	119.99	0.00	0.00	119.99
421	Instructional Supplies	985.24	0.00	0.00	985.24
429	Copy Machines	2,800.00	0.00	0.00	2,800.00
492	Pictures	4,137.00	0.00	0.00	4,137.00
496	Fundraiser	15,969.70	0.00	0.00	15,969.70
499	Miscellaneous	2,139.82	0.00	0.00	2,139.82
Total Expenditures		\$29,324.46	\$0.00	\$0.00	\$29,324.46
Restricted Accounts					
804	Library	0.00	-7,457.11	0.00	-7,457.11
810	Fourth Grade	0.00	-21.01	0.00	-21.01
811	Fine Arts	0.00	-103.40	0.00	-103.40
814	Computer Lab	0.00	-2,102.54	0.00	-2,102.54
816	Physical Education	0.00	-1,166.09	0.00	-1,166.09
817	Guidance	0.00	-18.36	0.00	-18.36
818	K - 4 Families	0.00	-14.10	0.00	-14.10
819	Yearbook	0.00	-4,541.61	0.00	-4,541.61
825	Destination Imagination (DI)	0.00	-404.03	0.00	-404.03
826	Student Rewards	0.00	-3,090.45	0.00	-3,090.45
827	Basketball	0.00	-768.13	0.00	-768.13
829	Do Right	0.00	-6,671.34	0.00	-6,671.34
830	PreK SPED	0.00	-94.02	0.00	-94.02
831	Chrome Book Fees	0.00	-29.00	0.00	-29.00
835	STEM	0.00	-0.29	0.00	-0.29
Total Restricted Accounts		\$0.00	\$-26,481.48	\$0.00	\$-26,481.48
Grand Totals :		\$0.00	\$0.00	\$0.00	\$0.00

Run Date: 1/3/2024 3:37:34PM

Trenton Elementary School

Report Name: aaBalanceSheet.rpt

Balance Sheet Report
Through 12/31/2023

		General	Restricted	Food Service	Total
Assets					
11	Cash on hand	0.00	0.00	0.00	0.00
12	Cash in banks - checking	61,422.89	26,481.48	0.00	87,904.37
	Total Assets	\$61,422.89	\$26,481.48	\$0.00	\$87,904.37
Liabilities					
91	General fund balance	-54,761.38	0.00	0.00	-54,761.38
	Total Liabilities	-\$54,761.38	\$0.00	\$0.00	-\$54,761.38
Revenues					
302	Gate receipts	0.00	0.00	0.00	0.00
304	Pictures	-5,910.00	0.00	0.00	-5,910.00
306	Fundraising	-24,580.50	0.00	0.00	-24,580.50
312	Office Supplies	0.00	0.00	0.00	0.00
313	Instructional Supplies	-23.65	0.00	0.00	-23.65
318	General Supplies	-20.00	0.00	0.00	-20.00
320	Interest	-272.89	0.00	0.00	-272.89
321	Board Allocations	-5,178.93	0.00	0.00	-5,178.93
	Total Revenues	-\$35,985.97	\$0.00	\$0.00	-\$35,985.97
Expenditures					
411	Folders	1,591.38	0.00	0.00	1,591.38
412	Office Supplies	1,468.13	0.00	0.00	1,468.13
418	General Supplies	113.20	0.00	0.00	113.20
420	Trip Expense	119.99	0.00	0.00	119.99
421	Instructional Supplies	985.24	0.00	0.00	985.24
429	Copy Machines	2,800.00	0.00	0.00	2,800.00
492	Pictures	4,137.00	0.00	0.00	4,137.00
496	Fundraiser	15,969.70	0.00	0.00	15,969.70
499	Miscellaneous	2,139.82	0.00	0.00	2,139.82
	Total Expenditures	\$29,324.46	\$0.00	\$0.00	\$29,324.46
Restricted Accounts					
804	Library	0.00	-7,457.11	0.00	-7,457.11
810	Fourth Grade	0.00	-21.01	0.00	-21.01
811	Fine Arts	0.00	-103.40	0.00	-103.40
814	Computer Lab	0.00	-2,102.54	0.00	-2,102.54
816	Physical Education	0.00	-1,166.09	0.00	-1,166.09
817	Guidance	0.00	-18.36	0.00	-18.36
818	K - 4 Families	0.00	-14.10	0.00	-14.10
819	Yearbook	0.00	-4,541.61	0.00	-4,541.61
825	Destination Imagination (DI)	0.00	-404.03	0.00	-404.03
826	Student Rewards	0.00	-3,090.45	0.00	-3,090.45
827	Basketball	0.00	-768.13	0.00	-768.13
829	Do Right	0.00	-6,671.34	0.00	-6,671.34
830	PreK SPED	0.00	-94.02	0.00	-94.02
831	Chrome Book Fees	0.00	-29.00	0.00	-29.00
835	STEM	0.00	-0.29	0.00	-0.29
	Total Restricted Accounts	\$0.00	-\$26,481.48	\$0.00	-\$26,481.48
	Grand Totals :	\$0.00	\$0.00	\$0.00	\$0.00

		General	Restricted	Food Service	Total
Assets					
11	Cash on hand	0.00	0.00	0.00	0.00
12	Cash in banks - checking	27,714.11	78,317.19	0.00	106,031.30
21	CD#403819 - Security Bank	57.31	10,043.10	0.00	10,100.41
	Total Assets	\$27,771.42	\$88,360.29	\$0.00	\$116,131.71
Liabilities					
91	General fund balance	-25,421.10	0.00	0.00	-25,421.10
	Total Liabilities	-\$25,421.10	\$0.00	\$0.00	-\$25,421.10
Revenues					
298	Cookie Dough Fundraiser	-23,103.00	0.00	0.00	-23,103.00
300	House	-565.00	0.00	0.00	-565.00
304	Pictures	-798.22	0.00	0.00	-798.22
307	Start Up Money	-14,850.00	0.00	0.00	-14,850.00
318	Student Snacks	-8,738.35	0.00	0.00	-8,738.35
320	Interest	-669.69	0.00	0.00	-669.69
323	Student Incentive	-675.00	0.00	0.00	-675.00
325	Board Allocations	-7,826.73	0.00	0.00	-7,826.73
	Total Revenues	-\$57,225.99	\$0.00	\$0.00	-\$57,225.99
Expenditures					
299	Cookie Dough Fundraiser	14,091.20	0.00	0.00	14,091.20
411	Start Up Money	16,100.00	0.00	0.00	16,100.00
412	Office Supplies	2,796.43	0.00	0.00	2,796.43
413	PBIS -ROAR STORE	3,293.29	0.00	0.00	3,293.29
414	Equipment & Repairs	4,492.34	0.00	0.00	4,492.34
419	Instructional Supplies	6,327.13	0.00	0.00	6,327.13
420	House	540.00	0.00	0.00	540.00
498	Student Snacks	3,524.36	0.00	0.00	3,524.36
500	Miscellaneous	1,887.93	0.00	0.00	1,887.93
556	Student Incentive	1,822.99	0.00	0.00	1,822.99
	Total Expenditures	\$54,875.67	\$0.00	\$0.00	\$54,875.67
Restricted Accounts					
510	Student Council	0.00	-2,040.07	0.00	-2,040.07
511	Athletic Concessions	0.00	-3,038.32	0.00	-3,038.32
512	Book Damage Fees	0.00	-987.96	0.00	-987.96
514	Chromebook fees	0.00	-1,099.00	0.00	-1,099.00
555	FCA	0.00	-46.00	0.00	-46.00
557	Art	0.00	-153.28	0.00	-153.28
558	Scholastic Reading Club	0.00	-8.25	0.00	-8.25
602	Cheerleader	0.00	-3,650.59	0.00	-3,650.59
610	Library	0.00	-699.78	0.00	-699.78
611	Accelerated Reader	0.00	-1,813.68	0.00	-1,813.68
613	All Athletics Interest	0.00	-198.82	0.00	-198.82
614	Baseball	0.00	-2,254.40	0.00	-2,254.40
615	Basketball	0.00	-5,594.05	0.00	-5,594.05
616	Football	0.00	-9,813.48	0.00	-9,813.48
617	Soccer	0.00	-9,161.90	0.00	-9,161.90
618	Softball	0.00	-7,683.39	0.00	-7,683.39
619	Volleyball	0.00	-1,659.78	0.00	-1,659.78
800	Coding Grant	0.00	-1,500.00	0.00	-1,500.00
801	Beta Club	0.00	-3,729.29	0.00	-3,729.29

Trenton Rosenwald Middle School

Run Date: 1/3/2024 2:07:20PM

Balance Sheet Report
Through 12/31/2023

Report Name: aaBalanceSheet.rpt

		General	Restricted	Food Service	Total
802	STEM	0.00	-151.19	0.00	-151.19
803	Special Population	0.00	-243.98	0.00	-243.98
904	Band	0.00	-20,093.43	0.00	-20,093.43
905	Leigh Boyce Memorial Fund	0.00	-7,471.20	0.00	-7,471.20
906	Annual	0.00	-3,519.45	0.00	-3,519.45
909	Leigh Boyce Scholarship Fund	0.00	-1,749.00	0.00	-1,749.00
	Total Restricted Accounts	\$0.00	-\$88,360.29	\$0.00	-\$88,360.29
	Grand Totals :	\$0.00	\$0.00	\$0.00	\$0.00

Peabody High School

Balance Sheet Report

Through 12/31/2023

		General	Restricted	Food Service	Total
Assets					
11	Cash on hand	0.00	0.00	0.00	0.00
12	Cash in banks - checking	19,334.97	182,487.17	0.00	201,822.14
	Total Assets	\$19,334.97	\$182,487.17	\$0.00	\$201,822.14
Liabilities					
91	General fund balance	-28,444.58	0.00	0.00	-28,444.58
	Total Liabilities	\$-28,444.58	\$0.00	\$0.00	\$-28,444.58
Revenues					
300	Start-up Change	-80,900.00	0.00	0.00	-80,900.00
304.3	Pepsi Machine	-2,000.00	0.00	0.00	-2,000.00
304.4	Graham Snack Foods	-2,538.88	0.00	0.00	-2,538.88
307	Donations	-556.39	0.00	0.00	-556.39
333	Safety & Security	-850.00	0.00	0.00	-850.00
355	Student Incentive	-630.50	0.00	0.00	-630.50
	Total Revenues	\$-87,475.77	\$0.00	\$0.00	\$-87,475.77
Expenditures					
400	Start-up Change	82,900.00	0.00	0.00	82,900.00
411	Admin Supplies & Materials	1,947.61	0.00	0.00	1,947.61
420	Other Admin Expenditures	2,423.98	0.00	0.00	2,423.98
421	Instructional Supplies & Materials	2,600.90	0.00	0.00	2,600.90
426	Copy Machine	3,226.20	0.00	0.00	3,226.20
433	Safety & Security	400.82	0.00	0.00	400.82
452	Postage	660.00	0.00	0.00	660.00
455	Student Incentive	745.10	0.00	0.00	745.10
459	Other Expenditures	1,680.77	0.00	0.00	1,680.77
	Total Expenditures	\$96,585.38	\$0.00	\$0.00	\$96,585.38
Restricted Accounts					
601	All Athletics	0.00	-32,603.85	0.00	-32,603.85
701	Class of 2024	0.00	-5,610.19	0.00	-5,610.19
704	Class of 2027	0.00	-36.83	0.00	-36.83
801	Beta Club	0.00	-2,803.91	0.00	-2,803.91
802	FFA Club	0.00	-5,796.80	0.00	-5,796.80
803	Speech & Debate Club	0.00	-1,564.13	0.00	-1,564.13
811	Math Club	0.00	0.00	0.00	0.00
813	History Club	0.00	-1,143.77	0.00	-1,143.77
814	Pep Club	0.00	-167.34	0.00	-167.34
821	Junior Rotary	0.00	-812.13	0.00	-812.13
822	HOSA	0.00	-145.24	0.00	-145.24
824	Future Teachers of America	0.00	0.00	0.00	0.00
825	Girls & Boys State	0.00	-31,398.74	0.00	-31,398.74
827	Peabody Pals	0.00	-897.10	0.00	-897.10
828	STEM Club	0.00	-1,754.96	0.00	-1,754.96
829	21 Plus Club	0.00	-2,696.97	0.00	-2,696.97
831	Peabody Rock Ensemble	0.00	-321.82	0.00	-321.82
832	AP - Advance Placement	0.00	-1,580.55	0.00	-1,580.55
833	SAT Exam	0.00	-15.00	0.00	-15.00
840	Prom	0.00	-9,317.84	0.00	-9,317.84
841	Graduation	0.00	-312.95	0.00	-312.95

Peabody High School

Balance Sheet Report
Through 12/31/2023

		General	Restricted	Food Service	Total
842	Benevolence	0.00	0.00	0.00	0.00
901	Library	0.00	-61.89	0.00	-61.89
902	Cheerleaders	0.00	-2,553.25	0.00	-2,553.25
903	School Annuals	0.00	-3,174.04	0.00	-3,174.04
904	Band	0.00	-4,823.02	0.00	-4,823.02
906	Student Council	0.00	-963.68	0.00	-963.68
907	Art	0.00	-1,070.87	0.00	-1,070.87
908	Special Olympics	0.00	-1,694.83	0.00	-1,694.83
915	Project Inspire	0.00	-16.15	0.00	-16.15
916	Chromebook	0.00	-943.00	0.00	-943.00
931	Operating Account Donations	0.00	-13,386.84	0.00	-13,386.84
932	Football Donations	0.00	-879.23	0.00	-879.23
933	Girls Basketball Donations	0.00	-1,767.16	0.00	-1,767.16
934	Boys Basketball Donations	0.00	-508.40	0.00	-508.40
935	Baseball Donations	0.00	-14,576.07	0.00	-14,576.07
936	Golf Donations	0.00	-451.75	0.00	-451.75
938	Soccer Donations	0.00	-2,567.68	0.00	-2,567.68
939	Softball Donations	0.00	-3,533.33	0.00	-3,533.33
940	Tennis Donations	0.00	-2,690.38	0.00	-2,690.38
941	Volleyball Donations	0.00	-518.49	0.00	-518.49
942	Track & Field	0.00	-638.19	0.00	-638.19
950	Football Donation / Quarterback	0.00	-3,393.88	0.00	-3,393.88
951	Band Pit Crew	0.00	-16,044.30	0.00	-16,044.30
989	Band Uniforms	0.00	-7,250.62	0.00	-7,250.62
	Total Restricted Accounts	\$0.00	\$-182,487.17	\$0.00	\$-182,487.17
	Grand Totals :	\$0.00	\$0.00	\$0.00	\$0.00

Budget Amendments

February 6, 2024

Innovative School Models (ISM) #2		Increase	Decrease
Vocational Educational Program		Credit	Debit
Funds needed for Vocational Educational Program			
71300-429-955-005	Instructional Supplies - PHS	1280.00	
71300-730-955-010	Vocational Instruction Equipment - TRMS	1585.00	
72230-524-955-005	Professional Development - PHS	4100.00	
		2865.00	
71300-599-955-005	Other Charges - PHS		5380.00
71300-599-955-010	Other Charges - TRMS		1585.00
			6965.00
Innovative School Models (ISM) #3		Increase	Decrease
Vocational Educational Program		Credit	Debit
Funds needed for Vocational Education Program			
71300-730-955-005	Vocational Instruction Equipment - PHS	12800.00	
		12800.00	
71300-599-955-005	Other Charges - PHS		12800.00
			12800.00

TRENTON SPECIAL SCHOOL DISTRICT
INVENTORY DISPOSAL FORM

2.403.2 Adm. Procedure

SCHOOL/BUILDING: Trenton Rosenwald Middle School

Date: 1/31/2024

PERSON DISPOSING PROPERTY: Austin Smith

BOARD APPROVAL DATE:

METHOD OF DISPOSAL

COMPLETED BY PERSON DISPOSING PROPERTY				COMPLETED BY SUPERVISOR/CENTRAL OFFICE			
ITEM(S)	ASSET TAG	SERIAL NUMBER	SURPLUS REASON	SOLD AMOUNT	RECYCLED	DONATED	DESTROYED
Monitor	A13115						
Monitor	A25722						
Monitor	A25688						
Monitor	A25733						
Monitor	A25742						
Monitor	A14442						
Monitor		92807472440					
Monitor		42701568342					
Monitor	A25715						
Monitor	A25689						
Monitor	A25731						
Monitor	A25683						
Monitor	A25728						
Monitor	A26157						
Monitor	A14438						
Monitor	A14443						
Dock Stand	A226148						
Monitor	B34032						
Dell Tower	A20609						
Dell Dock	A25856						
Monitor*	B31031						
Monitor*	B31022						
Monitor*	B31023						
Monitor*	B31032						
Monitor*	B31040						
Monitor*	B31036						
Monitor*	B31043						
Monitor*	B31038						

**TRENTON SPECIAL SCHOOL DISTRICT
INVENTORY DISPOSAL FORM**

2.403.2 Adm. Procedure

SCHOOL/BUILDING: Trenton Rosenwald Middle School

Date: 1/31/2024

PERSON DISPOSING PROPERTY: Austin Smith

BOARD APPROVAL DATE:

METHOD OF DISPOSAL

COMPLETED BY PERSON DISPOSING PROPERTY				COMPLETED BY SUPERVISOR/CENTRAL OFFICE			
ITEM(S)	ASSET TAG	SERIAL NUMBER	SURPLUS REASON	SOLD AMOUNT	RECYCLED	DONATED	DESTROYED
Monitor*	B31029						
Monitor*	B31028						
Monitor*	B31039						
Monitor*	B31030						
Monitor*	B31025						
Monitor*	B31024						
Monitor*	B31033						
Monitor*	B31026						
Monitor*	B31027						
Dell Tower	B31019						
Dell Tower		1S10B6001SUSMJ03A0MQ					
Dell Tower		1S10B7S0C100MJ031TKK					
Dell Tower		1S10B7S0C100MJ031TKX					
Dell Tower		1S10B7S0C100MJ031TKR					
Dell Tower		1S10B7S0C100MJ031TKZ					
Dell Tower	B31006						
Dell Tower	B31014						
Dell Tower		1S10B7S0C100MJ031TLA					
Dell Tower		1S10B7S0C100MJ031TKQ					
Dell Tower		1S10B7S0C100MJ031TKS					
Dell Tower		1S10B7S0C100MJ031TL2					
Dock Stand	A26149						
Dell Dock	A26098						
Monitor		32602487685					
Monitor	A14839						
Monitor	A14841						
Monitor	A14849						
Monitor	A14850						

TRENTON SPECIAL SCHOOL DISTRICT
INVENTORY DISPOSAL FORM

2.403.2 Adm. Procedure

SCHOOL/BUILDING: Trenton Rosenwald Middle School

Date: 1/31/2024

PERSON DISPOSING PROPERTY: Austin Smith

BOARD APPROVAL DATE:

METHOD OF DISPOSAL

COMPLETED BY PERSON DISPOSING PROPERTY				COMPLETED BY SUPERVISOR/CENTRAL OFFICE			
ITEM(S)	ASSET TAG	SERIAL NUMBER	SURPLUS REASON	SOLD AMOUNT	RECYCLED	DONATED	DESTROYED
Monitor	A14851						
Monitor	A14840						
Monitor	A14845						
Monitor	A14842						
Monitor	A14843						
Monitor	A14847						
Monitor	A14848						
Monitor	A14846						
Monitor	A14844						
Tower	A03055						
Tower	A03060						
Tower	A03056						
Tower	A03061						
Tower	A03059						
Tower	A03054						
Tower	A03051						
Tower	A03057						
Tower	A03062						
Tower	A03053						
Tower	A03058						
Tower	A03050						
Tower		1S2697AS1MJ94R4V					

TRENTON SPECIAL SCHOOL D
INVENTORY DISPOSAL FO

SCHOOL/BUILDING: Trenton Elementary School

PERSON DISPOSING PROPERTY: Cortnee Wilkes

COMPLETED BY PERSON DISPOSING PROPERTY

ITEM(S)	SER NUM/TAG	Room #	SURPLUS REASON
---------	----------------	--------	-------------------

Assign Tag	S/N	Type
	TES	
A25679		Monitor
A25727		Monitor
A25680		Monitor
A25736		Monitor
A25716		Monitor
A25725		Monitor
A13114		Monitor
A14355		Dock Stand
A25843		Dell Dock
A25721		Monitor
A26164		Monitor
A26165		Monitor
	V1ZCD24	Monitor
	V1ZCD86	Monitor
A14432		Monitor
B34022		Monitor
	V1ZCD89	Monitor
A17410		Monitor
A13088		Monitor
A25739		Monitor
	2.19591E+12	Dell Dock
A26013		Dell Dock
A13394		Monitor
A25730		Monitor
A07675		Monitor
	42700860342	Monitor
A26163		Monitor
A11234		Monitor
	CN-07N012-64180-25H-00T	Monitor

A25703		Monitor
A25707		Monitor
	V1ZCD91	Monitor
A26160		Monitor
A25723		Monitor
A25705		Monitor
A14143		Monitor
	42701571042	Monitor
A13427		Dell Tower
A13229		Dell Tower
A13326		Dell Tower
A13304		Dell Tower
	1S0967A7UMJTYEMY	Dell Tower
A13310		Dell Tower
A13300		Dell Tower
A13344		Dell Tower
A02726		Dell Tower
	1S0967A7UMJTYEMC	Dell Tower
	1S0967A7UMJTYENT	Dell Tower
	1S0967A7UMJTYEME	Dell Tower
A07900		Projector
	V1ZCG09	Monitor
	V1ZBP28	Monitor
	V1ZCD99	Monitor
	V1ZBN15	Monitor
	V1ZCD74	Monitor
	V1ZCB72	Monitor
	V1ZCD79	Monitor
	V1ZCD88	Monitor
	V1ZBR68	Monitor
	V1ZCF01	Monitor
	V1ZCD98	Monitor
	V1ZCD85	Monitor
	V1ZCG13	Monitor
	V1ZCD23	Monitor
	V1ZCB69	Monitor
	V1ZCD96	Monitor
	V1ZCD84	Monitor
	V1ZCG11	Monitor
	V1ZCD94	Monitor
	V1ZCD95	Monitor
	1S0967A7UMJTYENR	Dell Tower
	1S0967A7UMJTYEPW	Dell Tower
	1S0967A7UMJTYENM	Dell Tower

	1S0967A7UMJTYEMZ	Dell Tower
	1S0967A7UMJTYELX	Dell Tower
	1S0967A7UMJTYENP	Dell Tower
	1S0967A7UMJTYENN	Dell Tower
	1S0967A7UMJTYEMA	Dell Tower
	1S0967A7UMJTYELV	Dell Tower
	1S0967A7UMJTYENK	Dell Tower
	1S0967A7UMJTYENV	Dell Tower
	1S0967A7UMJTYELZ	Dell Tower
	1S0967A7UMJTYEMW	Dell Tower
	1S0967A7UMJTYENL	Dell Tower
	1S0967A7UMJTYELW	Dell Tower
	1S0967A7UMJTYENG	Dell Tower
	1S0967A7UMJTYEMX	Dell Tower
	1S0967A7UMJTYEMB	Dell Tower
	1S0967A7UMJTYEMF	Dell Tower
	97274CA000122	Monitor
A14557		Dell Dock
A14556		Dock Stand
	1.6277E+13	Dell Tower
	1.6277E+13	Dell Tower
A14750		Keyboard
	GYHF650878L	Projector
	PB-HGMX5	Lenovo Laptop
TRMS		
A13115		Monitor
A25722		Monitor
A25688		Monitor
A25733		Monitor
A25742		Monitor
A14442		Monitor
	92807472440	Monitor
	42701568342	Monitor
A25715		Monitor
A25689		Monitor
A25731		Monitor
A25683		Monitor
A25728		Monitor
A26157		Monitor
A14438		Monitor
A14443		Monitor
A226148		Dock Stand
B34032		Monitor
A20609		Dell Tower

A25856		Dell Dock
B31031		Monitor*
B31022		Monitor*
B31023		Monitor*
B31032		Monitor*
B31040		Monitor*
B31036		Monitor*
B31043		Monitor*
B31038		Monitor*
B31029		Monitor*
B31028		Monitor*
B31039		Monitor*
B31030		Monitor*
B31025		Monitor*
B31024		Monitor*
B31033		Monitor*
B31026		Monitor*
B31027		Monitor*
B31019		Dell Tower
	1S10B6001SUSMJ03A0MQ	Dell Tower
	1S10B7S0C100MJ031TKK	Dell Tower
	1S10B7S0C100MJ031TKX	Dell Tower
	1S10B7S0C100MJ031TKR	Dell Tower
	1S10B7S0C100MJ031TKZ	Dell Tower
B31006		Dell Tower
B31014		Dell Tower
	1S10B7S0C100MJ031TLA	Dell Tower
	1S10B7S0C100MJ031TKQ	Dell Tower
	1S10B7S0C100MJ031TKS	Dell Tower
	1S10B7S0C100MJ031TL2	Dell Tower
A26149		Dock Stand
A26098		Dell Dock
	32602487685	Monitor
A14839		Monitor
A14841		Monitor
A14849		Monitor
A14850		Monitor
A14851		Monitor
A14840		Monitor
A14845		Monitor
A14842		Monitor
A14843		Monitor
A14847		Monitor
A14848		Monitor

A14846		Monitor
A14844		Monitor
A03055		Tower
A03060		Tower
A03056		Tower
A03061		Tower
A03059		Tower
A03054		Tower
A03051		Tower
A03057		Tower
A03062		Tower
A03053		Tower
A03058		Tower
A03050		Tower
	1S2697AS1MJ94R4V	Tower

DISTRICT 2.403.2 Adm. Procedure
JRM

ate: 1/30/2024

BOARD APPROVAL DATE:

METHOD OF DISPOSAL

COMPLETED BY SUPERVISOR/CENTRAL OFFICE			
SOLD AMOUNT	RECYCLED	DONATED	DESTROYED

**TRENTON SPECIAL SCHOOL DISTRICT
INVENTORY DISPOSAL FORM**

2.403.2 Adm. Procedure

SCHOOL/BUILDING: Trenton Elementary School

Date: 1/30/2024

PERSON DISPOSING PROPERTY: Austin Smith

BOARD APPROVAL DATE:

COMPLETED BY PERSON DISPOSING PROPERTY				METHOD OF DISPOSAL			
COMPLETED BY SUPERVISOR/CENTRAL OFFICE							
ITEM(S)	ASSET TAG	SERIAL NUMBER	SURPLUS REASON	SOLD AMOUNT	RECYCLED	DONATED	DESTROYED
Monitor	A25679						
Monitor	A25727						
Monitor	A25680						
Monitor	A25736						
Monitor	A25716						
Monitor	A25725						
Monitor	A13114						
Dock Stand	A14355						
Dell Dock	A25843						
Monitor	A25721						
Monitor	A26164						
Monitor	A26165						
Monitor		V1ZCD24					
Monitor		V1ZCD86					
Monitor	A14432						
Monitor	B34022						
Monitor		V1ZCD89					
Monitor	A17410						
Monitor	A13088						
Monitor	A25739						
Dell Dock		2195913603231					
Dell Dock	A26013						
Monitor	A13394						
Monitor	A25730						

**TRENTON SPECIAL SCHOOL DISTRICT
INVENTORY DISPOSAL FORM**

2.403.2 Adm. Procedure

SCHOOL/BUILDING: Trenton Elementary School

Date: 1/30/2024

PERSON DISPOSING PROPERTY: Austin Smith

BOARD APPROVAL DATE:

COMPLETED BY PERSON DISPOSING PROPERTY				METHOD OF DISPOSAL COMPLETED BY SUPERVISOR/CENTRAL OFFICE			
ITEM(S)	Asset Tag	Serial Number	SURPLUS REASON	SOLD AMOUNT	RECYCLED	DONATED	DESTROYED
Monitor	A07675						
Monitor		42700860342					
Monitor	A26163						
Monitor	A11234						
Monitor		CN-07N012-64180-25H-00TS					
Monitor	A25703						
Monitor	A25707						
Monitor		V1ZCD91					
Monitor	A26160						
Monitor	A25723						
Monitor	A25705						
Monitor	A14143						
Monitor		42701571042					
Dell Tower	A13427						
Dell Tower	A13229						
Dell Tower	A13326						
Dell Tower	A13304						
Dell Tower		1S0967A7UMJTYEMY					
Dell Tower	A13310						
Dell Tower	A13300						
Dell Tower	A13344						
Dell Tower	A02726						
Dell Tower		1S0967A7UMJTYEMC					
Dell Tower		1S0967A7UMJTYENT					
Dell Tower		1S0967A7UMJTYEME					

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INVENTORY DISPOSAL FORM**

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Date: 1/30/2024

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COMPLETED BY PERSON DISPOSING PROPERTY				METHOD OF DISPOSAL			
COMPLETED BY SUPERVISOR/CENTRAL OFFICE							
ITEM(S)	Asset Tag	Serial Number	SURPLUS REASON	SOLD AMOUNT	RECYCLED	DONATED	DESTROYED
Projector	A07900						
Monitor		V1ZCG09					
Monitor		V1ZBP28					
Monitor		V1ZCD99					
Monitor		V1ZBN15					
Monitor		V1ZCD74					
Monitor		V1ZCB72					
Monitor		V1ZCD79					
Monitor		V1ZCD88					
Monitor		V1ZBR68					
Monitor		V1ZCF01					
Monitor		V1ZCD98					
Monitor		V1ZCD85					
Monitor		V1ZCG13					
Monitor		V1ZCD23					
Monitor		V1ZCB69					
Monitor		V1ZCD96					
Monitor		V1ZCD84					
Monitor		V1ZCG11					
Monitor		V1ZCD94					
Monitor		V1ZCD95					
Dell Tower		1S0967A7UMJTYENR					
Dell Tower		1S0967A7UMJTYEPW					
Dell Tower		1S0967A7UMJTYENM					
Dell Tower		1S0967A7UMJTYEMZ					

**TRENTON SPECIAL SCHOOL DISTRICT
INVENTORY DISPOSAL FORM**

2.403.2 Adm. Procedure

SCHOOL/BUILDING: Trenton Elementary School

Date: 1/30/2024

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COMPLETED BY PERSON DISPOSING PROPERTY				METHOD OF DISPOSAL			
COMPLETED BY PERSON DISPOSING PROPERTY				COMPLETED BY SUPERVISOR/CENTRAL OFFICE			
ITEM(S)	Asset Tag	Serial Number	SURPLUS REASON	SOLD AMOUNT	RECYCLED	DONATED	DESTROYED
Dell Tower		1S0967A7UMJTYELX					
Dell Tower		1S0967A7UMJTYENP					
Dell Tower		1S0967A7UMJTYENN					
Dell Tower		1S0967A7UMJTYEMA					
Dell Tower		1S0967A7UMJTYELV					
Dell Tower		1S0967A7UMJTYENK					
Dell Tower		1S0967A7UMJTYENV					
Dell Tower		1S0967A7UMJTYELZ					
Dell Tower		1S0967A7UMJTYEMW					
Dell Tower		1S0967A7UMJTYENL					
Dell Tower		1S0967A7UMJTYELW					
Dell Tower		1S0967A7UMJTYENG					
Dell Tower		1S0967A7UMJTYEMX					
Dell Tower		1S0967A7UMJTYEMB					
Dell Tower		1S0967A7UMJTYEMF					
Monitor		97274CA000122					
Dell Dock	A14557						
Dock Stand	A14556						
Dell Tower		16277003501038					
Dell Tower		16277003501040					
Keyboard	A14750						
Projector		GYHF650878L					
Lenovo Laptop		PB-HGMX5					

**TRENTON SPECIAL SCHOOL D
INVENTORY DISPOSAL FO**

SCHOOL/BUILDING: Trenton Elementary School

PERSON DISPOSING PROPERTY: Cortnee Wilkes

COMPLETED BY PERSON DISPOSING PROPERTY			
	SER		SURPLUS
ITEM(S)	NUM/TAG	Room #	REASON

	SER		SURPLUS
ITEM(S)	NUM/TAG	Room #	REASON

Assign Tag	S/N	Type
	TES	
A25679		Monitor
A25727		Monitor
A25680		Monitor
A25736		Monitor
A25716		Monitor
A25725		Monitor
A13114		Monitor
A14355		Dock Stand
A25843		Dell Dock
A25721		Monitor
A26164		Monitor
A26165		Monitor
	V1ZCD24	Monitor
	V1ZCD86	Monitor
A14432		Monitor
B34022		Monitor
	V1ZCD89	Monitor
A17410		Monitor
A13088		Monitor
A25739		Monitor
	2.19591E+12	Dell Dock
A26013		Dell Dock
A13394		Monitor
A25730		Monitor
A07675		Monitor
	42700860342	Monitor
A26163		Monitor
A11234		Monitor
	CN-07N012-64180-25H-00T	Monitor
A25703		Monitor
A25707		Monitor
	V1ZCD91	Monitor
A26160		Monitor
A25723		Monitor
A25705		Monitor
A14143		Monitor
	42701571042	Monitor

A13427		Dell Tower
A13229		Dell Tower
A13326		Dell Tower
A13304		Dell Tower
	1S0967A7UMJTYEMY	Dell Tower
A13310		Dell Tower
A13300		Dell Tower
A13344		Dell Tower
A02726		Dell Tower
	1S0967A7UMJTYEMC	Dell Tower
	1S0967A7UMJTYENT	Dell Tower
	1S0967A7UMJTYEME	Dell Tower
A07900		Projector
	V1ZCG09	Monitor
	V1ZBP28	Monitor
	V1ZCD99	Monitor
	V1ZBN15	Monitor
	V1ZCD74	Monitor
	V1ZCB72	Monitor
	V1ZCD79	Monitor
	V1ZCD88	Monitor
	V1ZBR68	Monitor
	V1ZCF01	Monitor
	V1ZCD98	Monitor
	V1ZCD85	Monitor
	V1ZCG13	Monitor
	V1ZCD23	Monitor
	V1ZCB69	Monitor
	V1ZCD96	Monitor
	V1ZCD84	Monitor
	V1ZCG11	Monitor
	V1ZCD94	Monitor
	V1ZCD95	Monitor
	1S0967A7UMJTYENR	Dell Tower
	1S0967A7UMJTYEPW	Dell Tower
	1S0967A7UMJTYENM	Dell Tower
	1S0967A7UMJTYEMZ	Dell Tower
	1S0967A7UMJTYELX	Dell Tower
	1S0967A7UMJTYENP	Dell Tower
	1S0967A7UMJTYENN	Dell Tower
	1S0967A7UMJTYEMA	Dell Tower
	1S0967A7UMJTYELV	Dell Tower
	1S0967A7UMJTYENK	Dell Tower
	1S0967A7UMJTYENV	Dell Tower
	1S0967A7UMJTYELZ	Dell Tower
	1S0967A7UMJTYEMW	Dell Tower
	1S0967A7UMJTYENL	Dell Tower
	1S0967A7UMJTYELW	Dell Tower
	1S0967A7UMJTYENG	Dell Tower
	1S0967A7UMJTYEMX	Dell Tower
	1S0967A7UMJTYEMB	Dell Tower
	1S0967A7UMJTYEMF	Dell Tower
	97274CA000122	Monitor
A14557		Dell Dock
A14556		Dock Stand

	1.6277E+13	Dell Tower
	1.6277E+13	Dell Tower
A14750		Keyboard
	GYHF650878L	Projector
	PB-HGMX5	Lenovo Laptop
TRMS		
A13115		Monitor
A25722		Monitor
A25688		Monitor
A25733		Monitor
A25742		Monitor
A14442		Monitor
	92807472440	Monitor
	42701568342	Monitor
A25715		Monitor
A25689		Monitor
A25731		Monitor
A25683		Monitor
A25728		Monitor
A26157		Monitor
A14438		Monitor
A14443		Monitor
A226148		Dock Stand
B34032		Monitor
A20609		Dell Tower
A25856		Dell Dock
B31031		Monitor*
B31022		Monitor*
B31023		Monitor*
B31032		Monitor*
B31040		Monitor*
B31036		Monitor*
B31043		Monitor*
B31038		Monitor*
B31029		Monitor*
B31028		Monitor*
B31039		Monitor*
B31030		Monitor*
B31025		Monitor*
B31024		Monitor*
B31033		Monitor*
B31026		Monitor*
B31027		Monitor*
B31019		Dell Tower
	1S10B6001SUSMJ03A0MQ	Dell Tower
	1S10B7S0C100MJ031TKK	Dell Tower
	1S10B7S0C100MJ031TKX	Dell Tower
	1S10B7S0C100MJ031TKR	Dell Tower
	1S10B7S0C100MJ031TKZ	Dell Tower
B31006		Dell Tower
B31014		Dell Tower
	1S10B7S0C100MJ031TLA	Dell Tower
	1S10B7S0C100MJ031TKQ	Dell Tower
	1S10B7S0C100MJ031TKS	Dell Tower
	1S10B7S0C100MJ031TL2	Dell Tower

A26149		Dock Stand
A26098		Dell Dock
	32602487685	Monitor
A14839		Monitor
A14841		Monitor
A14849		Monitor
A14850		Monitor
A14851		Monitor
A14840		Monitor
A14845		Monitor
A14842		Monitor
A14843		Monitor
A14847		Monitor
A14848		Monitor
A14846		Monitor
A14844		Monitor
A03055		Tower
A03060		Tower
A03056		Tower
A03061		Tower
A03059		Tower
A03054		Tower
A03051		Tower
A03057		Tower
A03062		Tower
A03053		Tower
A03058		Tower
A03050		Tower
	1S2697AS1MJ94R4V	Tower

DISTRICT 2.403.2 Adm. Procedure
JRM

ate: 1/30/2024

BOARD APPROVAL DATE:

METHOD OF DISPOSAL

COMPLETED BY SUPERVISOR/CENTRAL OFFICE			
SOLD AMOUNT	RECYCLED	DONATED	DESTROYED

Trenton Special Board of Education

Monitoring: Review: Annually, in April	Descriptor Term: Dress Code	Descriptor Code: 6.310	Issued Date: 06/29/21
		Rescinds: 6.310	Issued: 10/29/15

1

Mission Statement

2 It is the mission of the Trenton Special School District Board of Education to provide the best possible
3 educational environment for every student attending schools under its jurisdiction. It is also the Board's
4 belief that student dress reflects the quality of the school and affects the conduct of students through
5 their class work. All students are expected to dress and groom themselves neatly in clothes and
6 accessories that are appropriate for school activities.

7 The Trenton Special School District Board of Education has a responsibility to prepare students to take
8 their place in society as mature, responsible adults. While the Trenton Special School District Board of
9 Education desires to allow students flexibility in dress code, it is important that all students follow
10 these guidelines in order to prevent stricter regulations.

11 A student's physical appearance must be clean, neat and not distracting. Students must adhere to the
12 dress code on school buses. Parental judgment is suggested, but administrative judgment will take
13 precedence. With this in mind, the following dress code shall be implemented.

14 Logos: No item of clothing may display a logo which is: 1) vulgar, 2) deemed inappropriate, or 3) could
15 possibly cause a disruption in the school.

16 More specific guidelines appropriate for each level of school (elementary, middle, junior high or high
17 school) may be developed. (1) Principals, faculty members and students shall be involved in the
18 development of each appropriate set of guidelines.

19 When a student is attired in a manner which is likely to cause disruption or interference with the operation
20 of the school, the principal shall take appropriate action, which may include suspension.

21 Guidelines for attire are set forth below:¹

22 **FOOTWEAR:** Grades PK-12

23 Any style of athletic shoes, sandals, boots, or casual shoes may be worn regardless of color. Footwear
24 must be laced, tied, strapped, and/or hooked. No flip flops or house shoes are allowed.

25 **PANTS**

26 *GRADES 9-12*

27 Pants must fit at the waist and inseam and must be worn with an appropriately sized belt that remains
28 visible at all times. Pants should be one color (black, khaki (tan), gray, or navy) with no wording other

1 than a factory logo. No denim. Pants cannot be gathered at the bottom and have no rips or tears. Also,
2 pants should have no lace, beads, or other embellishments.

3 As determined by the principal's discretion, students whose pants are deemed to be too loose or too tight
4 will be forced to change clothes or face other punishments up to and including suspension from school.

5 Leggings are not allowed unless covered by an item of clothing as defined in "SHIRTS" (p.2, line 10).
6 The length of the "SHIRT" – If the student is standing with their hands to their side, the shirt must be
7 longer than the tips of their fingers.

8 *GRADES PK-8*

9 Denim is acceptable. TES is exempt from the belt rule.

10 **SHORTS/SKIRTS/DRESSES:** Must not be more than 4" above the knee. Must be either black, khaki
11 (tan), gray, or navy. No gym type shorts.

12 **SHIRTS**

- 13 • Solid color, collared shirts (polo type, button down, or turtleneck), regardless of color, long or
14 short sleeve, are acceptable.
- 15
- 16 • Logos may be worn if they are no more than the size of a credit card (approximately 2"x3.5").
17
- 18 • Shirts with buttons must be buttoned at all times with the exception of the top button.
19
- 20 • All students should have shirt tails tucked in and belt line visible at all times.
21
- 22 • PK-4 students can wear shirt tails out, but they must extend below the natural belt line/top of
23 the pant in all positions but no longer than the top of the leg (hip joint).
24
- 25 • TSSD school-sponsored t-shirts and sweatshirts (club shirts, spirit shirts, event shirts, etc.) with
26 school or district logos are allowed ON SPECIAL DAYS ONLY when approved by the
27 principal.

28 **FOUNDATION GARMENTS**

29 ONE collarless shirt, single color may be worn as an undergarment. Foundation garments must not
30 visible at the bottom of the outer garment.

31 **HEAD WEAR**

32 Caps, hats, toboggans, bandanas, hair racks/combs, hair rollers, scarves, unprescribed glasses, novelty
33 contact lenses, etc. are not permitted and not all inclusive.

34 **COATS/JACKETS**

- 1 • Light jackets, vests, sweaters, crewneck sweatshirts and cardigans are permissible but must
- 2 adhere to the uniform shirt colors and color contrasts. Two color jackets (two-toned) jackets are
- 3 allowed.
- 4 • Logos or graphics no larger than the size of a credit card (approximately 2”x 3.5”) are allowed.
- 5 • No lace, beads, or other embellishments are allowed.
- 6 • Jackets issued with TSSD school logos or are from a TSSD sponsored clubs are permissible.
- 7 • Heavy, long jackets or raincoats are not permissible in the building during the day.
- 8 • Hoodies and jackets with hoods are not allowed. *Grades 9 – 12*
- 9 • Hoodies and jackets with hood are allowed, but the hood may not be worn over the head.
- 10 *Grades PreK-8*
- 11 • Peabody High School letterman jackets and TSSD team jackets are allowed.
- 12 • Black on black is allowed.

13 **BELTS**

14 A belt must be worn, visible, and appropriately sized and must be a single color. Grades 5-12

15 **EARRINGS/PIERCINGS**

16 Earrings or other piercings shall not be distracting or present safety issues.

17 **BOOK BAGS/SATCHELS/GYM BAGS**

18 Only bags that are clear or are constructed of the type of mesh that allows visual access to its contents
19 are allowed in the school. Bags may not be worn during the day (with the exception of grades 9-12).

20 **ATHLETIC TEAMS/CLUBS**

21 All teams and/or clubs shall travel in adherence to the dress code, team apparel, or designated club
22 apparel as approved by the sponsor or coach. Field trips are included.

23 **JEWELRY**

24 Jewelry must not be distracting, a safety issue or contain gang paraphernalia.

25 **SPECIAL DAYS**

26 These days are set aside by the school administration to allow variation in the dress code, such as spirit
27 day, picture day. Dates will be announced and all clothing must be appropriate.

28 **NOTES**

29 Students who transfer in during the year and cannot adhere to the dress code immediately may submit
30 an exemption form to the school principal upon admission to school.

31 No student’s appearance, including but not limited to his/her attire, shall not be considered proper and
32 acceptable for school if it distracts from or in any way disrupts the educational process.

- 1 Parents who do not wish for their children to wear standardized dress because of religious beliefs or
- 2 religious dress must submit their reasons in writing to the school principal. Students who wear
- 3 traditional dress of their religion shall not be required to wear school uniforms. Parents who object to
- 4 standardized beliefs must also submit their reasons principal.

- 5 Sponsors are responsible for appropriate wear when special events are planned.

Legal References

1. TCA 49-6-4215(a)(1)

Cross References

- Discipline Procedures 6.313
Suspension/Expulsion/Remand 6.316

Trenton Special Board of Education

Monitoring: Review: Annually, in April	Descriptor Term: Dress Code	Descriptor Code: 6.310	Issued Date: 06/29/21
		Rescinds: 6.310	Issued: 10/29/15

1

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4 belief that student dress reflects the quality of the school and affects the conduct of students through
5 their class work. All students are expected to dress and groom themselves neatly in clothes and
6 accessories that are appropriate for school activities.

7 The Trenton Special School District Board of Education has a responsibility to prepare students to take
8 their place in society as mature, responsible adults. While the Trenton Special School District Board of
9 Education desires to allow students flexibility in dress code, it is important that all students follow
10 these guidelines in order to prevent stricter regulations.

11 A student's physical appearance must be clean, neat and not distracting. Students must adhere to the
12 dress code on school buses. Parental judgment is suggested, but administrative judgment will take
13 precedence. With this in mind, the following dress code shall be implemented.

14 Logos: No item of clothing may display a logo which is: 1) vulgar, 2) deemed inappropriate, or 3) could
15 possibly cause a disruption in the school.

16 More specific guidelines appropriate for each level of school (elementary, middle, junior high or high
17 school) may be developed. (1) Principals, faculty members and students shall be involved in the
18 development of each appropriate set of guidelines.

19 When a student is attired in a manner which is likely to cause disruption or interference with the operation
20 of the school, the principal shall take appropriate action, which may include suspension.

21 Guidelines for attire are set forth below:¹

22 **FOOTWEAR:** Grades PK-12

23 Any style of athletic shoes, sandals, boots, or casual shoes may be worn regardless of color. Footwear
24 must be laced, tied, strapped, and/or hooked. No flip flops or house shoes are allowed.

25 **PANTS**

26 *GRADES 9-12*

27 Pants must fit at the waist and inseam and must be worn with an appropriately sized belt that remains
28 visible at all times. Pants should be one color (black, khaki (tan), gray, or navy) with no wording other

1 than a factory logo. No denim. Pants cannot be gathered at the bottom and have no rips or tears. Also,
2 pants should have no lace, beads, or other embellishments.

3 As determined by the principal's discretion, students whose pants are deemed to be too loose or too tight
4 will be forced to change clothes or face other punishments up to and including suspension from school.

5 Leggings are not allowed unless covered by an item of clothing as defined in "SHIRTS" (p.2, line 10).
6 The length of the "SHIRT" – If the student is standing with their hands to their side, the shirt must be
7 longer than the tips of their fingers.

8 *GRADES PK-8*

9 Denim is acceptable. TES is exempt from the belt rule.

10 **SHORTS/SKIRTS/DRESSES:** Must not be more than 4" above the knee. Must be either black, khaki
11 (tan), gray, or navy. No gym type shorts.

12 **SHIRTS**

- 13 • Solid color, collared shirts (polo type, button down, or turtleneck), regardless of color, long or
14 short sleeve, are acceptable.
- 15
- 16 • Logos may be worn if they are no more than the size of a credit card (approximately 2"x3.5").
- 17
- 18 • Shirts with buttons must be buttoned at all times with the exception of the top button.
- 19
- 20 • All students should have shirt tails tucked in and belt line visible at all times.
- 21
- 22 • PK-4 students can wear shirt tails out, but they must extend below the natural belt line/top of
23 the pant in all positions but no longer than the top of the leg (hip joint).
- 24
- 25 • TSSD school-sponsored t-shirts and sweatshirts (club shirts, spirit shirts, event shirts, etc.) with
26 school or district logos are allowed ON SPECIAL DAYS ONLY when approved by the
27 principal.

28 **FOUNDATION GARMENTS**

29 ONE collarless shirt, single color may be worn as an undergarment. Foundation garments must not
30 visible at the bottom of the outer garment.

31 **HEAD WEAR**

32 Caps, hats, toboggans, bandanas, hair racks/combs, hair rollers, scarves, unprescribed glasses, novelty
33 contact lenses, etc. are not permitted and not all inclusive.

34 **COATS/JACKETS**

- 1 • Light jackets, vests, sweaters, crewneck sweatshirts, hoodies, and cardigans are permissible but
2 must adhere to the uniform shirt colors and color contrasts. Two-color jackets (two-toned) are
3 allowed.
- 4 • Logos or graphics no larger than the size of a credit card (approximately 2”x 3.5”) are allowed.
- 5 • No lace, beads, or other embellishments are allowed.
- 6 • Jackets issued with TSSD school logos or are from a TSSD sponsored clubs are permissible.
- 7 • Heavy, long jackets or raincoats are not permissible in the building during the day.
- 8 • ~~Hoodies and jackets with hoods are not allowed. Grades 9—12~~
- 9 • Hoodies and jackets with hoods are allowed, but the hood may not be worn over the head.
10 *Grades PreK-8*
- 11 • Peabody High School letterman jackets and TSSD team jackets are allowed.
- 12 • Black on black is allowed.

13 BELTS

14 A belt must be worn, visible, and appropriately sized and must be a single color. Grades 5-12

15 EARRINGS/PIERCINGS

16 Earrings or other piercings shall not be distracting or present safety issues.

17 BOOK BAGS/SATCHELS/GYM BAGS

18 Only bags that are clear or are constructed of the type of mesh that allows visual access to its contents
19 are allowed in the school. Bags may not be worn during the day (with the exception of grades 9-12).

20 ATHLETIC TEAMS/CLUBS

21 All teams and/or clubs shall travel in adherence to the dress code, team apparel, or designated club
22 apparel as approved by the sponsor or coach. Field trips are included.

23 JEWELRY

24 Jewelry must not be distracting, a safety issue or contain gang paraphernalia.

25 SPECIAL DAYS

26 These days are set aside by the school administration to allow variation in the dress code, such as spirit
27 day, picture day. Dates will be announced and all clothing must be appropriate.

28 NOTES

29 Students who transfer in during the year and cannot adhere to the dress code immediately may submit
30 an exemption form to the school principal upon admission to school.

31 No student’s appearance, including but not limited to his/her attire, shall not be considered proper and
32 acceptable for school if it distracts from or in any way disrupts the educational process.

- 1 Parents who do not wish for their children to wear standardized dress because of religious beliefs or
- 2 religious dress must submit their reasons in writing to the school principal. Students who wear
- 3 traditional dress of their religion shall not be required to wear school uniforms. Parents who object to
- 4 standardized beliefs must also submit their reasons principal.

- 5 Sponsors are responsible for appropriate wear when special events are planned.

Legal References

1. TCA 49-6-4215(a)(1)

Cross References

- Discipline Procedures 6.313
Suspension/Expulsion/Remand 6.316

**TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS**

TRENTON, TENNESSEE

FINANCIAL STATEMENTS

JUNE 30, 2023

**TRENTON SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
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**TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
ROSTER OF PUBLICLY ELECTED OFFICIALS
For the Fiscal Year Ended June 30, 2023**

Tim Haney, Director of Schools and Management

Mark Harper, Chairman
Justin Weaver, Vice Chairman
Dee Ann McEwen
Clint Hickerson
Katie Dinwiddie



Independent Auditor's Report

Board of Education and Management
Trenton Special School District, Internal School Funds
Trenton, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying combined balance sheet – regulatory basis of Trenton Special School District- Internal School Funds, as of June 30, 2023, and the related combined statement of revenues, expenditures, and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Trenton Special School District-Internal School Funds' basic financial statements, as listed in the table of contents. We also have audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures, and changes in fund balances – regulatory basis presented as supplementary information in the accompanying financial statements as of and for the year ended June 30, 2023, as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Trenton Special School District- Internal School Funds as of June 30, 2023, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 1. In addition, in our opinion, the accompanying individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Trenton Special School Districts'- Internal School Funds as of June 30, 2023, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Trenton Special School District- Internal School Funds as of June 30, 2023, or the changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (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 Trenton Special School District- Internal School Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statements, the financial statements are prepared by Trenton Special School District- Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of *the Tennessee Internal School Uniform Accounting Policy Manual*, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Trenton Special School District- Internal School Funds' internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Trenton Special School District- Internal School Funds' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements – regulatory basis that collectively comprise the Trenton Special School District- Internal School Funds' basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual school financial statements – regulatory basis, presented as supplementary information. The Schedule of Interfund Transfers, Schedule of Salary Supplements, and Schedule of Insurance Coverage, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis of the schools. As described in Note 1 of the financial statements, the supplementary schedules, as listed in the table of contents, are prepared by Trenton Special School District- Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2023, on our consideration of the Schools' internal control over financial reporting and on our tests of its compliance with certain laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Schools' internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Schools' internal control over financial reporting and compliance.

ATA CPAs + Advisors PLLC

Jackson, Tennessee
December 10, 2023

**TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET - REGULATORY BASIS
June 30, 2023**

	Peabody High School	Trenton Rosenwald Middle School	Trenton Elementary School	Total
Assets				
Cash	\$ 195,490	\$ 98,413	\$ 84,875	\$ 378,777
Certificates of deposit	-	10,043	-	10,043
Total assets	<u>195,490</u>	<u>108,456</u>	<u>84,875</u>	<u>388,820</u>
Fund Balances				
General Fund				
Unassigned	<u>28,454</u>	<u>25,426</u>	<u>54,761</u>	<u>108,640</u>
Total general fund	<u>28,454</u>	<u>25,426</u>	<u>54,761</u>	<u>108,640</u>
Restricted Fund				
Restricted	47,190	8,971	3,524	59,685
Assigned	<u>119,846</u>	<u>74,059</u>	<u>26,590</u>	<u>220,495</u>
Total restricted fund	<u>167,036</u>	<u>83,030</u>	<u>30,114</u>	<u>280,180</u>
Fund balance, June 30, 2023	<u>\$ 195,490</u>	<u>\$ 108,456</u>	<u>\$ 84,875</u>	<u>\$ 388,820</u>

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

**TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023**

	<u>Peabody High School</u>	<u>Trenton Rosenwald Middle School</u>	<u>Trenton Elementary School</u>	<u>Total</u>
Fund balance, July 1, 2022	\$ 208,724	\$ 101,451	\$ 66,322	\$ 376,497
Revenues	509,558	271,379	155,183	936,120
Expenditures	<u>522,792</u>	<u>264,375</u>	<u>136,630</u>	<u>923,796</u>
Excess of revenues over (under) expenditures	<u>(13,234)</u>	<u>7,005</u>	<u>18,553</u>	<u>12,322</u>
Other financing sources (uses)				
Operating transfers in	32	-	-	32
Operating transfers out	<u>(32)</u>	<u>-</u>	<u>-</u>	<u>(32)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over (under) expenditures and other uses	<u>(13,234)</u>	<u>7,005</u>	<u>18,553</u>	<u>12,323</u>
Fund balance, June 30, 2023	<u>\$ 195,490</u>	<u>\$ 108,456</u>	<u>\$ 84,875</u>	<u>\$ 388,820</u>

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

TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

BACKGROUND

Section 49-2-110, Tennessee Code Annotated, provides for student activity funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual. This section excludes parent-teacher and parent-student support organizations from the accounting, record keeping, and other requirements of this section.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

This report includes only the individual school activity funds of the Trenton Special School District (the Schools) which is also considered a special revenue fund of the Trenton Special School District. Internal school funds consist of financial resources accounted for at the individual schools.

Internal School Funds

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

Student Activity Funds

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

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

TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

B. Other Comprehensive Basis of Accounting (OCBOA)

The accounting and financial reporting requirements for school activity funds are set forth in the *Tennessee Internal School Uniform Accounting Policy Manual* (the Manual), issued by the Tennessee Department of Education. The requirements established in the Manual differ from generally accepted accounting principles primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this other comprehensive basis of accounting.

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

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

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

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

C. Measurement Focus and Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 30 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

D. Fund Structure

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

TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

General Fund

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

Restricted Fund

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

E. Inventory

Inventories are stated at lower of cost (first-in, first-out) or market (net realizable value). The consumption method is used to account for inventories. Under the consumption method, a physical count of inventories is made at year-end and the financials are adjusted to the year end value. However, significant amounts of inventory, if any, on hand at year-end are reported as an asset in the financial statements. In accordance with generally accepted accounting principles, the fair value of donated goods and supplies are recognized as revenues and expenditures in the financial statements. For the current year no significant amounts of such donations were received.

F. Fund Balances

Nonspendable Fund Balance

Fund balances reported as nonspendable in the accompanying financial statements represent amounts for inventory in the general fund.

Restricted Fund Balance

Fund balances reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes BEP (Basic Education Program) funds and grant funds.

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

Assigned Fund Balance

Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above. Inventory amounts for restricted accounts are reflected as assigned because the use of the proceeds from the sale of those inventories is assigned. Board of Education allocation amounts not spent by the end of the fiscal year are reflected as assigned in the general fund because the Board's intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

**TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

The Board of Education is authorized to assign amounts for specific purposes with respect to the amounts they allocate to the individual schools. The principal is the official authorized to assign all other amounts to a specific purpose. Authorization is established by the *Tennessee Internal School Uniform Accounting Policy Manual*.

Unassigned Fund Balance

In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for unassigned fund balance. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund.

When both assigned and unassigned resources are available for use, it is the school system's policy to use assigned resources first, then unassigned resources as they are needed.

The fund balance detail for the Schools are reflected below. Additional detail is provided on the individual school financial statements.

	<u>Peabody High School</u>		<u>Trenton Rosenwald Middle School</u>		<u>Trenton Elementary School</u>	
	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>	<u>General</u>	<u>Restricted</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
Fund Balances:						
Restricted for:						
Restricted donations- athletics	\$ -	\$ 12,397	\$ -	\$ -	\$ -	\$ -
Football donation - Quarterback	-	3,394	-	-	-	-
Girls & Boys State	-	31,399	-	-	-	-
Student of the Month	-	-	-	-	-	3,430
PreK SPED	-	-	-	-	-	94
Coding Grant	-	-	-	1,500	-	-
Leigh Boyce Memorial Fund	-	-	-	7,471	-	-
Assigned to:						
Restricted Funds	-	119,846	-	74,059	-	26,590
Unassigned:	<u>28,454</u>	<u>-</u>	<u>25,426</u>	<u>-</u>	<u>54,761</u>	<u>-</u>
Total fund balances	<u>\$ 28,454</u>	<u>\$ 167,036</u>	<u>\$ 25,426</u>	<u>\$ 83,030</u>	<u>\$ 54,761</u>	<u>\$ 30,114</u>

NOTE 2 – DEPOSITS

A. Legal Provisions

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

**TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023**

B. Cash Deposits

Cash in bank represents funds on deposit in various depositories.

C. Custodial Credit Risk

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

NOTE 3 – CAPITAL ASSETS

A. Capital Assets

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for capital assets purchased pass automatically to the board of education.

B. Copier Leases

Trenton Special School District – Internal School Funds has entered into certain noncancelable copier leases. The various schools are obligated to make the monthly payments on these leases as follows:

School	Monthly Payment	Minimum Lease Payment / Balance		Company
Trenton Elementary School	\$ 560	2024	\$ 6,720	Konica Minolta Premier Finance
		2025	6,720	
		2026	6,720	
		2027	6,720	
		2028	6,720	
		Total	<u>\$ 33,600</u>	
Trenton Rosenwald Middle School	\$ 554	2024	\$ 6,645	Konica Minolta Premier Finance
		2025	6,645	
		2026	6,645	
		Total	<u>\$ 19,935</u>	
Peabody High School	\$ 536	2024	\$ 6,432	MCC Jackson
		2025	6,432	
		2026	6,432	
		2027	6,432	
		2028	3,752	
		Total	<u>\$ 29,480</u>	

**TRENTON SPECIAL SCHOOL DISTRICT
PEABODY HIGH SCHOOL
BALANCE SHEET - REGULATORY BASIS
June 30, 2023**

	<u>Assets</u>	<u>Fund Balances</u>			<u>Total Fund Balances</u>
	<u>Cash</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>	
General Fund	\$ 28,454	\$ -	\$ -	\$ 28,454	\$ 28,454
Restricted Funds					
21 plus club	2,246	-	2,246	-	2,246
AP Advance placement	1,581	-	1,581	-	1,581
Art	895	-	895	-	895
Athletic	39,863	-	39,863	-	39,863
Band	24,532	-	24,532	-	24,532
Band Pit Crew	4,535	-	4,535	-	4,535
Band Uniforms	4,714	-	4,714	-	4,714
Beta club	2,679	-	2,679	-	2,679
Cheerleaders	5,552	-	5,552	-	5,552
Class of 2023	5,547	-	5,547	-	5,547
Class of 2026	37	-	37	-	37
FFA club	9,608	-	9,608	-	9,608
Girls & Boys State- restricted donation	31,399	31,399	-	-	31,399
Graduation	313	-	313	-	313
HOSA	181	-	181	-	181
Junior rotary	812	-	812	-	812
Library	124	-	124	-	124
Peabody Pals	335	-	335	-	335
Pep club	284	-	284	-	284
Project Inspire	16	-	16	-	16
Restricted donation - athletics	12,397	12,397	-	-	12,397
Football donation - Quarterback	3,394	3,394	-	-	3,394
School annuals club *	6,941	-	6,941	-	6,941
Speech & debate club	1,002	-	1,002	-	1,002
STEM club	2,200	-	2,200	-	2,200
Student council	1,228	-	1,228	-	1,228
SAT Exam	15	-	15	-	15
Prom	4,484	-	4,484	-	4,484
School of Rock	122	-	122	-	122
Total restricted funds	<u>167,036</u>	<u>47,190</u>	<u>119,846</u>	<u>-</u>	<u>167,036</u>
Total general and restricted funds	<u>\$ 195,490</u>	<u>\$ 47,190</u>	<u>\$ 119,846</u>	<u>\$ 28,454</u>	<u>\$ 195,490</u>

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

**TRENTON SPECIAL SCHOOL DISTRICT
PEABODY HIGH SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023**

	Fund Balance <u>7/1/2022</u>	<u>Revenues</u>	<u>Expenditures</u>	Transfers		Fund Balance <u>6/30/2023</u>
				In	Out	
General Fund	\$ 26,257	\$ 29,387	\$ 27,202	\$ 12	\$ -	\$ 28,454
Restricted Funds						
21 plus club	215	5,475	3,444	-	-	2,246
AP Advance placement	1,320	1,904	1,643	-	-	1,581
Art	849	375	329	-	-	895
Athletic	71,319	240,439	271,915	20	-	39,863
Band	7,271	73,936	56,675	-	-	24,532
Band Pit Crew	-	28,802	24,267	-	-	4,535
Band Uniforms	-	4,999	285	-	-	4,714
Beta club	2,498	10,268	10,087	-	-	2,679
Cheerleaders	7,476	28,106	30,030	-	-	5,552
Chromebook	10	1,448	1,458	-	-	-
Class of 2023	-	11,583	6,036	-	-	5,547
Class of 2026	37	-	-	-	-	37
FFA club	16,338	16,180	22,910	-	-	9,608
Football donation - Quarterback	2,519	1,950	1,075	-	-	3,394
Future teachers of America	725	-	725	-	-	-
Girls & Boys State- restricted donation	33,249	-	1,850	-	-	31,399
Graduation	-	3,000	2,687	-	-	313
History club	2	-	-	-	2	-
HOSA	266	378	463	-	-	181
Junior rotary	744	210	142	-	-	812
Library	99	25	-	-	-	124
Math club	10	-	-	-	10	-
Peabody Pals	740	-	405	-	-	335
Pep club	373	782	871	-	-	284
Project Inspire	16	-	-	-	-	16
Restricted donation - athletics	11,906	7,002	6,511	-	-	12,397
SAT exam	15	-	-	-	-	15
School annuals club *	11,994	11,954	17,007	-	-	6,941
School of Rock	227	1,197	1,302	-	-	122
Special olympics	150	745	895	-	-	-
Speech & debate club	733	5,419	5,150	-	-	1,002
STEM club	5,197	9,811	12,788	-	20	2,200
St. Jude	-	1,656	1,656	-	-	-
Prom	4,998	10,941	11,455	-	-	4,484
Student council	1,171	1,586	1,529	-	-	1,228
Total restricted funds	<u>182,467</u>	<u>480,171</u>	<u>495,590</u>	<u>20</u>	<u>32</u>	<u>167,036</u>
Total general and restricted funds	<u>\$ 208,724</u>	<u>\$ 509,558</u>	<u>\$ 522,792</u>	<u>\$ 32</u>	<u>\$ 32</u>	<u>\$ 195,490</u>

*Annuals were offered as a student service and were not intended to generate a profit

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

**TRENTON SPECIAL SCHOOL DISTRICT
PEABODY HIGH SCHOOL
STATEMENT OF REVENUES AND EXPENDITURES GENERAL FUND -
REGULATORY BASIS
For the Year Ended June 30, 2023**

Revenues

Unrestricted Donations	\$	152
Safety and security		1,070
Pepsi machine		4,520
Tom's machine		4,483
Copier		2,388
Student Incentive		5,091
Board allocations		11,683
Total revenues	<u>\$</u>	<u>29,387</u>

Expenditures

Administrative supplies and materials	\$	1,421
Administrative expenditures - other		8,545
Copy machine expense		10,369
Equipment		1,600
Instructional supplies and materials		2,355
Student Incentive		2,312
Postage		600
Total expenditures	<u>\$</u>	<u>27,202</u>

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

**TRENTON SPECIAL SCHOOL DISTRICT
TRENTON ROSENWALD MIDDLE SCHOOL
BALANCE SHEET - REGULATORY BASIS
June 30, 2023**

	<u>Assets</u>	<u>Fund Balances</u>			
	<u>Cash & Certificates of Deposit</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total Fund Balance</u>
General Fund	\$ 25,426	\$ -	\$ -	\$ 25,426	\$ 25,426
Restricted Funds					
Accelerated reader	1,813	-	1,813	-	1,813
Annual	2,759	-	2,759	-	2,759
Art	153	-	153	-	153
Athletic	37,871	-	37,871	-	37,871
Coding Grant	1,500	1,500	-	-	1,500
Band	20,212	-	20,212	-	20,212
Beta club	635	-	635	-	635
Book damage fees	988	-	988	-	988
Cheerleaders	4,872	-	4,872	-	4,872
FCA	46	-	46	-	46
Library	840	-	840	-	840
Scholastic Reading Club	8	-	8	-	8
Student council	3,106	-	3,106	-	3,106
Special olympics	219	-	219	-	219
STEM	537	-	537	-	537
Leigh Boyce Memorial	7,471	7,471	-	-	7,471
Total restricted funds	83,030	8,971	74,059	-	83,030
Total general and restricted funds	\$ 108,456	\$ 8,971	\$ 74,059	\$ 25,426	\$ 108,456

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

**TRENTON SPECIAL SCHOOL DISTRICT
TRENTON ROSENWALD MIDDLE SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023**

	Fund Balance <u>7/1/2022</u>	<u>Revenues</u>	<u>Expenditures</u>	Fund Balance <u>6/30/2023</u>
General Fund	\$ 21,715	\$ 67,465	\$ 63,755	\$ 25,426
Restricted Funds				
Accelerated reader	913	1,000	100	1,813
Annual*	1,339	11,211	9,791	2,759
Art	153	-	-	153
Athletic	41,928	116,989	121,046	37,871
Coding Grant	1,500	-	-	1,500
Band	16,098	38,353	34,239	20,212
Beta club	960	12,326	12,651	635
Book damage fees	968	20	-	988
Cheerleaders	3,960	8,178	7,266	4,872
FCA	46	-	-	46
Chromebook fees	-	5,652	5,652	-
Library	647	536	343	840
Scholastic Reading Club	8	-	-	8
Student council	3,281	6,577	6,752	3,106
Special olympics	145	87	13	219
STEM	319	985	767	537
Leigh Boyce Memorial	7,471	-	-	7,471
Leigh Boyce Scholarship	-	2,000	2,000	-
	<u>79,736</u>	<u>203,914</u>	<u>200,620</u>	<u>83,030</u>
Total restricted funds	<u>79,736</u>	<u>203,914</u>	<u>200,620</u>	<u>83,030</u>
Total general and restricted funds	<u>\$ 101,451</u>	<u>\$ 271,379</u>	<u>\$ 264,375</u>	<u>\$ 108,456</u>

*Annuals were offered as a student service and were not intended to generate a profit

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

**TRENTON SPECIAL SCHOOL DISTRICT
TRENTON ROSENWALD MIDDLE SCHOOL
STATEMENT OF REVENUES AND EXPENDITURES GENERAL FUND
REGULATORY BASIS**

For the Year Ended June 30, 2023

Revenues

Fundraisers	\$	20,144
Student snacks		21,725
Pictures		896
Vending machines		124
Student incentives		3,719
Board allocations		20,353
Interest		504
Total revenues	<u>\$</u>	<u>67,465</u>

Expenditures

Fundraisers	\$	12,750
Student snacks		10,134
Equipment and repairs		6,684
Miscellaneous		3,092
Instructional supplies		6,799
Office supplies		5,341
Student incentives		18,955
Total expenditures	<u>\$</u>	<u>63,755</u>

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

**TRENTON SPECIAL SCHOOL DISTRICT
TRENTON ELEMENTARY SCHOOL
BALANCE SHEET - REGULATORY BASIS
June 30, 2023**

	<u>Assets</u>	<u>Fund Balances</u>			<u>Total Fund Balance</u>
	<u>Cash</u>	<u>Restricted</u>	<u>Assigned</u>	<u>Unassigned</u>	
General Fund	\$ 54,761	\$ -	\$ -	\$ 54,761	\$ 54,761
Restricted Funds					
Library	7,405	-	7,405	-	7,405
Chrome Book fees	29	-	29	-	29
Fine arts	103	-	103	-	103
Computer lab	2,103	-	2,103	-	2,103
Physical education	1,624	-	1,624	-	1,624
Guildance	18	-	18	-	18
K - 4 families	14	-	14	-	14
Yearbook	5,187	-	5,187	-	5,187
Destination imagination	404	-	404	-	404
Student of the Month	3,430	3,430	-	-	3,430
Do Right	8,781	-	8,781	-	8,781
Basketball	922	-	922	-	922
PreK SPED	94	94	-	-	94
Total restricted funds	30,114	3,524	26,590	-	30,114
Total general and restricted funds	\$ 84,875	\$ 3,524	\$ 26,590	\$ 54,761	\$ 84,875

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

**TRENTON SPECIAL SCHOOL DISTRICT
TRENTON ELEMENTARY SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023**

	Fund Balance 7/1/2022	Revenues	Expenditures	Fund Balance 6/30/2023
General Fund	\$ 42,313	\$ 80,921	\$ 68,473	\$ 54,761
Restricted Funds				
Library	5,329	11,229	9,153	7,405
Chrome Book Fees	29	-	-	29
Fourth grade		20	20	-
Fine arts	103	-	-	103
Computer lab	2,103	-	-	2,103
Physical education	5,800	4,830	9,006	1,624
Guidance	18	-	-	18
K - 4 families	14	-	-	14
Yearbook	3,683	7,288	5,784	5,187
Kindergarten Field Trip	-	8	8	-
Destination imagination	404	-	-	404
Student of the month	2,548	3,924	3,042	3,430
Basketball	1,329	1,070	1,477	922
Do Right	2,555	45,163	38,937	8,781
STEM	-	730	730	-
PreK SPED	94	-	-	94
Total restricted funds	<u>24,009</u>	<u>74,262</u>	<u>68,157</u>	<u>30,114</u>
Total general and restricted funds	<u>\$ 66,322</u>	<u>\$ 155,183</u>	<u>\$ 136,630</u>	<u>\$ 84,875</u>

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

**TRENTON SPECIAL SCHOOL DISTRICT
TRENTON ELEMENTARY SCHOOL
STATEMENT OF REVENUES AND EXPENDITURES GENERAL FUND -
REGULATORY BASIS
For the Year Ended June 30, 2023**

Revenues

Board allocations	\$ 8,780
Fundraising	43,842
Copy Machines	371
Instructional Supplies	1,529
Miscellaneous	1,348
General Supplies	7,428
Pictures	16,800
Book Orders	468
Interest	354
Total revenues	<u>\$ 80,921</u>

Expenditures

Copy machine	\$ 9,115
Board Allocations	4,119
Fundraising	32,810
Instructional supplies	683
Office Supplies	2,338
Book Orders	502
Planners and Folders	798
Miscellaneous	4,380
General Supplies	129
Pictures	13,599
Total expenditures	<u>\$ 68,473</u>

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

**TRENTON SPECIAL SCHOOL DISTRICT
PEABODY HIGH SCHOOL
SCHEDULE OF INTERFUND TRANSFERS
For the Year Ended June 30, 2023**

Transfer from	Transfer to		
	Girl's Basketball	Student Incentive	Totals
History	\$ -	\$ 2	\$ 2
STEM	20	-	20
Math Club	-	10	10
Total interfund transfers	<u>\$ 20</u>	<u>\$ 12</u>	<u>\$ 32</u>

See independent auditor's report.

**TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
For the Year Ended June 30, 2023**

School	Amount	Source of Funds	Board Approved	Proper Withholding
Peabody High School				
Cook, Jacqueline	\$ 205	Athletics	Yes	Yes
Bruketta, Katie	2,909	Band	Yes	Yes
DeHaan, Dan	2,260	Athletics	Yes	Yes
Kee, Mario	1,749	Band	Yes	Yes
Hickerson, Ann	1,089	Athletics	Yes	Yes
Lindsay, Tracell	467	Athletics	Yes	Yes
Mayberry, Stacey	894	Prom/Athletics	Yes	Yes
Norris, Myranique	114	Athletics	Yes	Yes
Overton, Geraldine	908	Athletics	Yes	Yes
Thomas, Ryan	93	Athletics	Yes	Yes
Scott, Tyler	1,167	Athletics	Yes	Yes
	11,854			
Trenton Rosenwald Middle School				
Easley, Marshall	1,460	Athletics	Yes	Yes
Epperson, Zach	1,000	Athletics	Yes	Yes
Doss, Ken	137	Athletics	Yes	Yes
Fairless, Darlene	394	Athletics	Yes	Yes
Glenn, Heather	450	Band	Yes	Yes
Kee, Mario	880	Band	Yes	Yes
Reynolds, Randy	399	Athletics	Yes	Yes
Webber, Robert	63	Athletics	Yes	Yes
Simmons, Virgil	142	Athletics	Yes	Yes
Walls, Tyler	588	Athletics	Yes	Yes
Walls, Jennifer	375	Athletics	Yes	Yes
McElrath, William	2,903	Athletics	Yes	Yes
	8,791			
Trenton Elementary School				
Easley, Marshall	263	Field trip	Yes	Yes
Reynolds, Randy	105	Field trip	Yes	Yes
McElrath, William	247	Field trip	Yes	Yes
	615			
Total salary supplements	\$ 21,260			

See independent auditor's report.

**TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
SCHEDULE OF INSURANCE COVERAGE**
June 30, 2023

Company	Tennessee Risk Management Trust
Type of Coverage	Employee Fidelity Money and Securities Forgery or Alteration
Amount	Each employee is covered up to \$400,000 on each loss occurrence with a deductible of \$500.
Period Covered	July 1, 2022 - July 1, 2023
Positions Covered	All employees

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 and Management
Trenton Special School District, Internal School Funds
Trenton, 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 combined balance sheet – regulatory basis and the related combined statement of revenues, expenditures, and changes in fund balances–regulatory basis of Trenton Special School District Internal School Funds (the Schools), special revenue fund of Trenton Special School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Schools’ basic financial statements – regulatory basis, and have issued our report thereon dated December 10, 2023. We also have audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures, and changes in fund balances – regulatory basis presented as supplementary information in the accompanying individual school financial statements as of and for the year ended June 30, 2023, as listed in the table of contents. The report on the Schools was adverse in relation to the conformity with accounting principles generally accepted in the United States of America and was unmodified in relation to the financial statements prepared in conformity with the accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements combined and individual schools – regulatory basis, we considered the Schools’ internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements – regulatory basis, but not for the purpose of expressing an opinion on the effectiveness of the Schools’ internal control. Accordingly, we do not express an opinion on the effectiveness of the Schools’ 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and recommendations as item 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Schools' 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 are described in the accompanying schedule of findings and recommendations as items 2023-001.

In addition, we noted other matters involving the internal control and its operation that we reported to management of the Schools in a separate letter dated December 10, 2023.

Schools' Response to Findings

Government Auditing Standards required the auditor to perform limited procedures on the Schools' response to the findings identified in our audit and described in the accompanying schedule of findings and recommendations. The Schools' 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 result 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 Schools' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ATA CPAs + Advisors PLLC

Jackson, Tennessee

December 10, 2023

**TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
June 30, 2023**

Current Year Findings

2023-001 Receipting Funds (Significant Deficiency and Noncompliance)

Condition

At Trenton Peabody High School, a collection log was unable to be located for money collected. The amount receipted totaled in \$3,800. It was noted to be intact from the office receipt to deposit in bank.

Criteria

Section 5 of the *Tennessee Internal School Uniform Policy Manual* states “Teachers/others who collect money should prepare a collection record (prenumbered receipt, collection log, ticket reconciliation, signed recorded count, etc.) for each separate activity. All collections by teachers/others should be remitted to the cashier daily or more frequently, if necessary.

A collection log may be prepared as an alternative to prenumbered receipts. School pictures, yearbooks, field trips, beta club dues, etc., are collections that are often recorded on collection logs. The log documents the name of the school, the purpose of the collection, the name of the teacher/other or club/class, the payers, amounts remitted, methods of payment, the date(s) of collection, and the daily total. When daily collections are completed, the collections should be counted by the teacher/other and reconciled with the daily total on the collection log. Noted errors should be corrected and unexplained differences should be documented.

All collections should be turned in to the cashier daily or more frequently if the teacher/other feels it necessary for the safeguarding of money.”

Cause

The condition noted above was a result of lack of management’s oversight.

Effect

The condition noted above creates an opportunity for misuse of funds, and misstatement of cash.

Recommendation

We recommend that the school keep detailed records of the collection of funds. In addition, we recommend that all teachers use the same form a document the appropriate information required by the school manual.

Response:

Trenton Peabody High School

The Principal will review the importance of accurately matching collection logs to daily receipts. Peabody High School bookkeeper and principal will review receipts to ensure a corresponding collection log is recorded. The bookkeeper will provide guidance to coaches and club sponsors regarding proper documentation for receipting collections. Immediate corrective action will be taken when/if shortages are noticed.

**TRENTON SPECIAL SCHOOL DISTRICT
INTERNAL SCHOOL FUNDS
SCHEDULE OF PRIOR YEAR FINDINGS**
For the Year Ended June 30, 2023

Prior Year Findings

Prior Year Finding Number	Finding Title	Status/Current Year Finding Number
2022-001	Receipting Funds (Significant Dificiency and Noncompliance) (Original Finding 2021-002)	Not Corrected/Repeat Finding



Board of Education and Management
Trenton Special School District
Trenton, Tennessee

In planning and performing our audit of the combined financial statements and individual school financial statements – regulatory basis of the Trenton Special School District Internal School Funds (Schools), special revenue fund of Trenton Special School District, as of and for the year ended June 30, 2023, 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, we considered the Schools' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of the Schools' internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls, operating efficiency and compliance, as listed below. A separate letter dated December 31, 2023, contains our report on significant deficiencies or material weaknesses in the Schools' internal control. This letter does not affect our report dated December 31, 2023, on the financial statements of the Schools.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various School personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

1. **Yearbook Analysis**
It was noted at Trenton Elementary School that the yearbook analysis form is not being filled out correctly. In addition, there is no ad sale analysis begin filled out. We recommend that the yearbook and ads analysis be completed to properly document potential collections vs. actual collections for yearbooks and ads. These forms can be found in the School Manual at Exhibit 2b and Exhibit 2c.
2. **Receipting issues**
It was noted at Trenton Elementary School that the prenumbered office receipts were not signed by the cashier.
Section 5, Title 2 of the *Tennessee Internal School Uniform Accounting Policy Manual* states that "All prenumbered receipt books must be controlled by a designated individual (other than the cashier), who issues the books sequentially. That individual must maintain a record showing the receipt book issued (beginning and ending receipt numbers), date issued, and the signature of the cashier."
3. **Fundraiser Analysis**

It was noted at Trenton Elementary School that fundraiser profit/loss analysis forms are not properly completed to ensure all fundraiser funds and/or items were accounted for. In addition, there is not a fundraiser summary form.

This report is intended solely for the information and use of management, the Board of Education, others within the organization, and the State of Tennessee Comptroller's Office, and is not intended to be and should not be used by anyone other than these specified parties.

ATA CPAs + Advisors PLLC

Jackson, Tennessee
December 31, 2023

TRENTON SPECIAL SCHOOL DISTRICT
FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
JUNE 30, 2023

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INTRODUCTORY SECTION

**TRENTON SPECIAL SCHOOL DISTRICT
DIRECTORY**
June 30, 2023

ELECTED OFFICIALS

Dr. Mark Harper, Chairman
Justin Weaver, Vice Chairman
Dee Ann McEwen, Treasurer/Fiscal Agent
Katie Dinwiddie, Board Liaison
Clint Hickerson, Board Secretary

APPOINTED OFFICIALS

Tim Haney, Director of Schools
Tamela Smith, General Accounting Finance Director
Lisa Seiber, Bookkeeper - Public Law and Cafeteria

COUNSEL

J. Mark Johnson, Attorney

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

ATA PLLC
Jackson, Tennessee

FINANCIAL SECTION



Independent Auditor's Report

To the Board of Education
Trenton Special School District
Trenton, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Trenton Special School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District'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, each major fund, and the aggregate remaining fund information of Trenton Special School District as of June 30, 2023, and the respective changes in financial position and the budgetary comparison for the general fund and Public Law Fund 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 the *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 District 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 District'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 judgement 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 judgement 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 the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District'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 the management's discussion and analysis and schedules relating to pensions and other post-employment benefits (OPEB), as listed in the table of contents, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying and supplementary information section, including the schedule as of expenditures of federal awards as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are 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 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 section, including the schedule of expenditures of federal awards are 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 February 1, 2024, on our consideration of the Trenton Special School District'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 District'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 the District's internal control over financial reporting and compliance.

ATA, PLLC

Jackson, Tennessee
February 1, 2024

Management's Discussion and Analysis

As management of the Trenton Special School District (the District), we offer readers of the financial statements for the District this narrative overview and analysis of the financial activities for the year ended June 30, 2023. We encourage the readers to consider the information here in conjunction with the Independent Auditor's Report and the District's financial statements. Professional standards require the inclusion of certain comparative information in the Management's Discussion and Analysis (MD&A).

Financial Highlights

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at June 30, 2023 by \$24,899,707. Of this amount, \$9,997,344 (unrestricted net position) may be used to meet the District's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the District reported combined ending fund balances of \$11,258,282. Approximately 54.48% of this total amount, \$6,133,616 is unassigned in the general purpose fund.
- At the end of the current fiscal year, unassigned fund balance for the general purpose fund was \$6,133,616 or 45.94% of total general purpose fund expenditures.
- At the end of the current fiscal year, the total amount of the outstanding bond is \$18,105,000.
- The District's total capital assets net of depreciation decreased by \$607,305.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise of three components: 1) district-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and supplementary and other information in addition to the basic financial statements themselves.

District-wide financial statements. The *district-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the district-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs. The District's governmental activities include general administration, finance, and education. The District has no business-type activities to report.

Please refer to the Table of Contents to locate the district-wide financial statements.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be grouped into one category: governmental funds.

Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's Board.

At June 30, 2023, the District's governmental funds reported combined fund balances of \$11,258,282, an increase of \$1,197,809, including restatement and changes in inventory, in comparison with the prior year. Approximately 54.48% of this amount, \$6,133,616 constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned to indicate that it is 1) not in spendable form \$78,694, 2) legally required to be maintained intact \$0, 3) restricted for particular purposes \$1,494,934 4) committed for particular purposes \$0, or 5) assigned for particular purposes \$3,551,038.

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general purpose fund, public law fund and the nonmajor funds. The general purpose fund and public law fund are considered major funds, while the cafeteria, internal school funds, and bus garage are considered nonmajor funds.

The District adopts an annual appropriated budget for its general purpose, public law, cafeteria, and bus garage funds. The District adopts a public law program, and the budgets for the public law fund are determined by the grantor of each grant. A budgetary comparison statement has been provided as a basic financial statement for the general purpose fund and public law fund to demonstrate compliance with this budget. In addition, budgetary comparisons are presented as supplementary information for the internal school funds, cafeteria, and bus garage funds as nonmajor funds.

Please refer to the Table of Contents to locate the basic governmental fund financial statements.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements. Please refer to the Table of Contents to locate the notes to the financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. This required supplementary information has been presented in the required supplementary information section of this report. The nonmajor funds' statements of revenues, expenditures, and changes in fund balances are presented as supplementary information as well other additional information.

District-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$24,899,707 at the close of the fiscal year ended June 30, 2023.

A large portion of the District's net position reflects its net investment in capital assets (e.g., buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's Net Position	Governmental Activities <u>June 30, 2023</u>	Governmental Activities <u>June 30, 2022</u>
Assets		
Current and other	\$ 17,416,574	\$ 22,053,616
Capital assets - net of accumulated depreciation	<u>30,185,163</u>	<u>30,792,468</u>
Total assets	<u>47,601,737</u>	<u>52,846,084</u>
Deferred outflows of resources	<u>3,156,315</u>	<u>3,387,969</u>
Liabilities		
Long-term liabilities	21,096,872	21,795,663
Other liabilities	<u>1,086,949</u>	<u>1,463,467</u>
Total liabilities	<u>22,183,821</u>	<u>23,259,130</u>
Deferred inflows of resources	<u>3,674,524</u>	<u>9,678,270</u>
Net position		
Net investment in capital assets	11,198,044	11,110,254
Restricted	3,704,319	9,273,265
Unrestricted	<u>9,997,344</u>	<u>2,913,134</u>
Total net position	<u>\$ 24,899,707</u>	<u>\$ 23,296,653</u>

The above provides a summary of the District's net position for 2023 and 2022.

During the current fiscal year, the District's total net position increased by \$1,603,054 or 6.88%.

The District's assets and liabilities changes had the following significant changes during 2023:

- Current and other assets decreased by \$4.64 million due to a decrease of the net pension asset.
- Deferred inflows of resources decreased by \$6 million due to a decrease of pension related deferred inflows.

The following summary shows the changes in net position for fiscal years 2023 and 2022.

The District's Changes in Net Position	<u>Governmental Activities June 30, 2023</u>	<u>Governmental Activities June 30, 2022</u>
Revenues		
Program revenues		
Charges for services	\$ 255,301	\$ 119,918
Operating grants and contributions	5,738,666	6,975,465
Capital grants and contributions	141,917	-
General revenues		
Property taxes	3,050,888	2,851,627
Sales taxes	1,518,934	1,363,160
Interstate telecommunications tax	9,712	8,993
Licenses and permits	391	363
Grants and contributions not restricted to specific programs:		
Basic Education Program	8,596,969	8,193,436
Other	396,296	148,513
Interest	150,908	25,477
Other miscellaneous revenues	12,393	292,549
Total revenues	<u>19,872,375</u>	<u>19,979,501</u>
Expenses		
Instruction	8,191,063	7,154,230
Support Services	7,421,243	4,977,807
Non-instructional services	3,082,490	4,409,682
Total expenses	<u>18,694,796</u>	<u>16,541,719</u>
Increase (decrease) in net position	<u>1,177,579</u>	<u>3,437,782</u>
Net position, beginning	23,296,653	19,858,871
Prior period adjustment	425,475	-
Net position, beginning - restated	<u>23,722,128</u>	<u>19,858,871</u>
Net position, ending	<u>\$ 24,899,707</u>	<u>\$ 23,296,653</u>

The District's revenues and expenses changes had the following significant changes during 2023:

- Operating grants and contributions decreased by \$1.24 million due to diminishing COVID related grants.
- Instruction expenses increased by \$1.04 million and support service expenses increased by \$2.44 million due to an increase in payroll and other grant program related expenditures.
- Non-instructional expenses decreased by \$1.33 million due to the completion of a capital related project in 2022.

Governmental activities

Governmental activities increased the District's net position by \$1,177,579.

Total governmental activities' revenue for the fiscal year was \$19,730,458. The largest single revenue source was state revenues in the form of Basic Education Program payments.

Expenditure and Program Revenues - Governmental Funds

Certain revenues are generated that are specific to governmental program activities. Among the major fund, the general purpose had \$14,616,121 in revenues and other financing sources and \$13,350,396 in expenditures and other financing uses, the public law fund had \$2,450,936 in revenues and \$2,450,936 in expenditures. In the non-major funds, the cafeteria fund had \$1,204,554 in revenues and \$1,342,318 in expenditures, the bus garage fund had \$552,951 in revenues and \$544,470 in expenditures, and the internal school funds had \$936,120 in revenues and \$923,797 in expenditures.

Revenue by Source - Governmental Activities

Total governmental revenues allocated by each revenue type.

	June 30, 2023		June 30, 2022	
	Amount	Percent	Amount	Percent
Program revenues				
Charges for services	\$ 255,301	1.28%	\$ 119,918	0.60%
Operating grants and contributions	5,738,666	28.88%	6,975,513	34.91%
Capital grants and contributions	141,917	0.71%	-	0.00%
General revenues				
Property taxes	3,050,888	15.35%	2,851,627	14.27%
Sales taxes	1,518,934	7.64%	1,363,160	6.82%
Interstate telecommunications tax	9,712	0.05%	8,993	0.05%
Licenses and permits	391	0.01%	363	0.02%
Grants and contributions not restricted				
to specific programs	8,993,265	45.26%	8,341,949	41.74%
Interest	150,908	0.76%	25,477	0.13%
Other local revenue	12,393	0.06%	292,549	1.46%
Total revenues	<u>\$ 19,872,375</u>	<u>100.00%</u>	<u>\$ 19,979,549</u>	<u>100.00%</u>

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirement.

Governmental funds. The focus of the District's *governmental funds* is to provide information on near-term inflow, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$11,258,282. Of this amount, \$5,533,115 constitutes *unassigned fund balance*, which is available for spending at the District's discretion. The remainder is not available for new spending and has been classified as nonspendable, restricted, committed or assigned.

The general purpose fund is the chief operating fund of the District. At the end of the current fiscal year, unassigned fund balance was \$6,133,616.

As a measure of the general purpose fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 45.94% of the total general purpose fund expenditures, while total fund balances represents 74.61% of that same amount.

General Purpose Fund Budgetary Highlights

Differences between the original budget and the final amended budget are briefly summarized as follows:

General Purpose Fund	June 30, 2023		
	Original	Final	Difference
Revenues			
Taxes	\$ 3,822,838	\$ 3,822,838	\$ -
Intergovernmental	9,252,008	10,807,878	1,555,870
Miscellaneous	80,000	91,820	11,820
Total revenues	<u>13,154,846</u>	<u>14,722,536</u>	<u>1,567,690</u>
Expenses			
Instruction	6,771,280	8,218,162	1,446,882
Support Services	4,626,362	4,816,085	189,723
Non-instructional services	2,753,939	2,834,229	80,290
Total expenditures	<u>14,151,581</u>	<u>15,868,476</u>	<u>1,716,895</u>
Net change in fund balance	\$ <u>(996,735)</u>	\$ <u>(1,145,940)</u>	\$ <u>(149,205)</u>

In 2023, the major increase in revenue is intergovernmental revenues being more than originally budgeted due to an increase in local option sales tax and grant funding. The changes in instruction and support services expenditures were due to rising costs in these areas requiring more funding.

Final Budgeted and Actual Amounts

Actual Revenues and other financing were under budget amounts by \$98 thousand. Expenditures and other financing uses were under budget by \$2.4 million. Significant variances are as follows:

- County sales tax revenue exceeded the budgeted amount \$619 thousand.
- Property tax income exceeded the budgeted amount by \$106 thousand.
- Interest on investments exceeded the budgeted amount by \$144 thousand.
- Basic education funds exceeded the budgeted amount by \$155 thousand.
- Other state grants were under the budgeted amount by \$1.3 million.
- The instruction- regular education program- teachers account was under budget by \$121 thousand.
- The instruction- vocational education program- teachers account was under budget by \$117 thousand.
- The instruction- vocational education program- other charges account was under budget by \$1.1 million.

Capital Asset and Debt Administration

Capital Assets. The District's investment in capital assets for its governmental funds as of June 30, 2023 and 2022, amounts to \$30,185,163 and \$30,792,468 (net of accumulated depreciation), respectively. This investment in capital assets includes land, construction in progress, buildings and improvements, and other capital assets (including equipment). In the year ended June 30, 2023, items were added to construction in progress that had been ordered but have not yet been received in the amount of \$299,568. In addition, There were \$961,538 in fixed asset additions added to Other capital assets.

Long-term debt. As of June 30, 2023, the District had total bonded debt outstanding of \$18,105,000. The outstanding balances of long-term debts at June 30, 2023 and 2022 are as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Limited Tax School Bonds, Series 2020	<u>\$ 18,105,000</u>	<u>\$ 18,760,000</u>
	<u>\$ 18,105,000</u>	<u>\$ 18,760,000</u>

The specifics on these bonds are located in the notes to the financial statements. Please refer to the Table of Contents to locate the notes to the financial statements.

Economic Factors and Next Year's Budget and Rates

The unemployment rate for Gibson County is currently 3.5%. The State has an average unemployment rate of 3.1% and the national average unemployment rate of 3.8%. All of the rates are from labor statistics released for June 2023. All of these factors were considered in preparing the District's budget for the 2023-2024 fiscal year.

Request for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Trenton Special School District, 201 West Tenth Street, Trenton, TN 38382.

TRENTON SPECIAL SCHOOL DISTRICT
DISTRICT-WIDE STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities
Assets	
Cash	\$ 11,196,735
Receivables	3,893,514
Inventories	78,694
Stabilization reserve trust - restricted	116,940
Net pension asset	2,130,691
Capital assets, not being depreciated	
Construction in progress	229,568
Land	266,057
Capital assets, net of accumulated depreciation	
Buildings and improvements	28,210,321
Other capital assets	1,479,217
Total assets	47,601,737
Deferred Outflows of Resources	
Pension related deferred outflows	2,459,735
OPEB related deferred outflows	494,894
Deferred charge on refunding	201,686
Total deferred outflows of resources	3,156,315
Liabilities	
Accounts payable	505,425
Salaries payable	360,109
Other payroll deductions	3,082
Insurance payable	122,432
Accrued interest payable	95,901
Noncurrent liabilities:	
Portion due or payable within one year:	
Bonds payable	709,264
Portion due or payable after one year:	
OPEB liability	1,908,067
Bonds payable	18,479,541
Total liabilities	22,183,821
Deferred Inflows of Resources	
OPEB related deferred inflows	262,747
Pension related deferred inflows	375,225
Unavailable - property taxes	3,036,552
Total deferred inflows of resources	3,674,524
Net Position	
Net investment in capital assets	11,198,044
Restricted for:	
Other local education	989,174
Internal School Funds	388,820
Net pension asset	2,130,691
Stabilization reserve trust	116,940
Inventory	78,694
Unrestricted	9,997,344
Total net position	\$ 24,899,707

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

**TRENTON SPECIAL SCHOOL DISTRICT
DISTRICT-WIDE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities:					
Instruction					
Regular education	\$ 6,323,461	\$ 41,543	\$ 1,638,882	\$ -	\$ (4,643,036)
Alternate education	260,557	-	2,580	-	(257,977)
Special education	882,802	-	408,522	-	(474,280)
Vocational education	684,681	-	283,497	17,280	(383,904)
Student body education	39,562	-	-	-	(39,562)
Support services					
Attendance	126,472	-	-	-	(126,472)
Health services	257,991	-	251,823	-	(6,168)
Other student support	490,163	-	84,300	-	(405,863)
Regular instruction	832,556	-	319,448	-	(513,108)
Special education	93,512	-	34,832	-	(58,680)
Vocational education	100,080	-	1,200	-	(98,880)
Instructional technology	264,444	-	-	-	(264,444)
Board of Education	163,633	-	-	-	(163,633)
Office of Superintendent	161,732	-	1,290	-	(160,442)
Office of Principal	706,517	-	2,580	-	(703,937)
Fiscal services	80,224	-	-	-	(80,224)
Human services	110,809	-	-	-	(110,809)
Operation and maintenance of plant	1,306,017	-	308,467	-	(997,550)
Student transportation	2,702,711	7,750	553,397	124,637	(2,016,927)
Central and other	24,382	-	-	-	(24,382)
Non-instructional services					
Food service	1,360,246	118,344	1,085,369	-	(156,533)
Community services	272,325	87,664	312,566	-	127,905
Early Childhood Education	402,369	-	412,197	-	9,828
Education capital outlay	484,935	-	37,716	-	(447,219)
Education debt service	562,615	-	-	-	(562,615)
	<u>\$ 18,694,796</u>	<u>\$ 255,301</u>	<u>\$ 5,738,666</u>	<u>\$ 141,917</u>	<u>(12,558,912)</u>

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

TRENTON SPECIAL SCHOOL DISTRICT
DISTRICT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
General revenues					
	Property taxes				3,050,888
	Sales taxes				1,518,934
	Interstate telecommunications tax				9,712
	Licenses and permits				391
	Grants and contributions not restricted to certain programs				
	Basic Education Program				8,596,969
	Other				291,523
	Interest				150,908
	State's share of OPEB expense				104,773
	Other miscellaneous revenues				12,393
	Total general revenues				13,736,491
	Change in net position				1,177,579
	Net position, beginning				23,296,653
	Prior period adjustment				425,475
	Net position, beginning - restated				23,722,128
	Net position, ending				\$ 24,899,707

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

**TRENTON SPECIAL SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023**

	<u>General Purpose School Fund</u>	<u>Public Law Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash	\$ 9,909,109	\$ 67,728	\$ 1,219,898	\$ 11,196,735
Accounts receivable	154,086	-	-	154,086
Accounts receivable - grant	471,361	176,944	54,571	702,876
Property taxes receivable	3,036,552	-	-	3,036,552
Due from other funds	163,300	-	4,360	167,660
Inventories	-	-	78,694	78,694
Stabilization reserve trust - restricted	116,940	-	-	116,940
Total assets	<u>\$ 13,851,348</u>	<u>\$ 244,672</u>	<u>\$ 1,357,523</u>	<u>\$ 15,453,543</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Accounts payable	\$ 363,857	\$ 85,420	\$ 56,148	\$ 505,425
Salaries payable	360,109	-	-	360,109
Other payroll deductions	3,082	-	-	3,082
Insurance payable	122,432	-	-	122,432
Due to other funds	4,360	150,966	12,335	167,661
Total liabilities	853,840	236,386	68,483	1,158,709
Deferred Inflows of Resources				
Unavailable property taxes	3,036,552	-	-	3,036,552
Fund balance				
Nonspendable				
Inventory	-	-	78,694	78,694
Restricted				
Internal school funds	-	-	388,820	388,820
Education	165,664	-	-	165,664
Instruction	1,984	-	-	1,984
Capital projects	-	-	-	-
Bus garage	-	-	-	-
Stabilization reserve trust	116,940	-	-	116,940
Operation of non-instructional services	-	-	821,526	821,526
Assigned				
Instruction - textbooks	100,000	-	-	100,000
Capital outlay	2,243,451	-	-	2,243,451
Other purposes	613,862	8,286	-	622,148
Fiscal year 2024 budget	585,439	-	-	585,439
Unassigned	6,133,616	-	-	6,133,616
Total fund balance	9,960,956	8,286	1,289,040	11,258,282
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,851,348</u>	<u>\$ 244,672</u>	<u>\$ 1,357,523</u>	<u>\$ 15,453,543</u>

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

TRENTON SPECIAL SCHOOL DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2023

Amounts reported for the governmental activities in the statement of net position (Page 12) are different because:

Fund balance - total governmental funds (Page 15)	\$	11,258,282
Capital assets (net of accumulated depreciation) used in governmental activities are not financial resources and, therefore, are not reported in funds.		30,185,163
Some payables are not due and payable in the current period and, therefore, are not reported in the funds:		
Accrued interest		(95,901)
Deferred outflows of resources related to pensions and OPEB in which the consumption of net position will occur in future periods, therefore, it is not reported in the funds		2,954,629
Deferred inflows of resources related to pensions and OPEB in which the acquisition of net position will occur in future periods, therefore, it is not reported in the funds		(637,972)
Net pension asset (liability) is not a financial resource (use) in the current period and, therefore, are not reported as an asset (liability) in the funds		
Net pension asset		2,130,691
Long-term liabilities are not due in the the current period and, therefore, are not reported in the funds:		
OPEB	(1,908,067)	
Bonds and capital lease payable	(18,105,000)	
Bond premium and discount	(1,083,804)	
Deferred charge on refunding	<u>201,686</u>	
		<u>(20,895,185)</u>
Net position - governmental activities (Page 12)	\$	<u>24,899,707</u>

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

TRENTON SPECIAL SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	General Purpose School Fund	Public Law Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Local taxes	\$ 4,579,534	\$ -	\$ -	\$ 4,579,534
Current charges for education services	102,402	-	-	102,402
Licenses and permits	391	-	-	391
Charges for services	-	-	118,343	118,343
Other local revenues	99,784	-	552,951	652,735
Federal and state funds	9,683,943	2,450,936	1,001,437	13,136,316
Commodities	-	-	83,932	83,932
Internal School Funds revenue	-	-	936,120	936,120
Energy efficient school initiative	-	-	-	-
Interest	150,067	-	842	150,909
Other income	-	-	-	-
Total revenues	14,616,121	2,450,936	2,693,625	19,760,682
Expenditures				
Current				
Instruction	6,370,540	1,113,983	-	7,484,523
Support services	4,261,795	1,016,283	1,468,267	6,746,345
Non-instructional services	413,650	320,670	1,342,318	2,076,638
Food Service	-	-	-	-
Education capital outlay	1,041,242	-	-	1,041,242
Education debt service	-	-	-	-
Principal	655,000	-	-	655,000
Interest	608,169	-	-	608,169
Total expenditures	13,350,396	2,450,936	2,810,585	18,611,917
Excess revenues over expenditures	1,265,725	-	(116,960)	1,148,765
Other financing sources (uses)				
Insurance recovery	7,980	-	-	7,980
Total other financing sources (uses)	7,980	-	-	7,980
Net change in fund balance	1,273,705	-	(116,960)	1,156,745
Fund balance - beginning	8,687,251	8,286	1,364,936	10,060,473
Prior Period Adjustment	-	-	62,776	62,776
Fund Balance - July 1, 2020 - as restated	8,687,251	8,286	1,427,712	10,123,249
Increase (decrease) in inventory	-	-	(21,712)	(21,712)
Fund balance - ending	\$ 9,960,956	\$ 8,286	\$ 1,289,040	\$ 11,258,282

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

TRENTON SPECIAL SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

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

Net change in fund balances - total governmental funds (Page 17)	\$ 1,156,745
<p>Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense:</p>	
Capital outlays	961,538
Construction work in process	229,568
Depreciation	(1,798,411)
<p>The repayment of the principal of long-term debt consumes the current financial resources of governmental funds; however, these repayments have no effect on net position.</p>	
	655,000
<p>Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities.</p>	
	5,458
<p>Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities. The amount is the net effect of these differences in the treatment.</p>	
	49,263
<p>The issuance of long-term debt provides current financial resources to governmental funds; however, the issuance increases the liability on the statement of activities.</p>	
<p>The actuarially determined expense does not consume current financial resources and, therefore, is not reported in the governmental funds. It is reported as expenses in the statement of activities.</p>	
(Pension expense)/negative pension expense	(146,097)
OPEB expense	(290,824)
<p>The payment of pension and OPEB contributions consumes current financial resources in the governmental funds. These transactions do not have any effect on the net position, but are considered deferred outflows of resources.</p>	
Pension contribution	201,093
OPEB contribution	71,185
<p>Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:</p>	
State's share of OPEB expense	104,773
<p>The increase (decrease) in inventory is reported as a direct change to beginning fund balance. However, in the statement of activities this increase is reported as an expense based on the consumption method.</p>	
	(21,712)
Change in net position of governmental activities (Page 14)	<u>\$ 1,177,579</u>

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over (Under)</u>
Revenues				
Local taxes				
Property tax - current	\$ 2,803,338	\$ 2,803,338	\$ 2,894,659	\$ 91,321
Property tax - prior	100,000	100,000	115,188	15,188
Interest and penalty on delinquent tax	12,000	12,000	15,591	3,591
Payment in lieu of taxes	2,500	2,500	25,450	22,950
County sales tax	900,000	900,000	1,518,934	618,934
Interstate telecommunications tax	5,000	5,000	9,712	4,712
Total local taxes	<u>3,822,838</u>	<u>3,822,838</u>	<u>4,579,534</u>	<u>756,696</u>
Current charges for education services				
Receipts from individual schools	25,000	25,000	41,543	16,543
Transportation	3,000	3,000	7,750	4,750
Other charges for services	25,000	25,000	53,109	28,109
Total current charges for education services	<u>53,000</u>	<u>53,000</u>	<u>102,402</u>	<u>49,402</u>
Licenses and permits	<u>300</u>	<u>300</u>	<u>391</u>	<u>91</u>
Other local revenues				
Interest on temporary investments	6,000	6,000	150,067	144,067
Rent for use of school facilities	21,000	21,000	30,790	9,790
Sale of equipment	-	-	1,612	1,612
Contributions and gifts	-	9,430	10,039	609
Miscellaneous	-	2,390	57,343	54,953
Total other local revenues	<u>27,000</u>	<u>38,820</u>	<u>249,851</u>	<u>211,031</u>
State funds and federal passed through state				
Basic education program	8,441,000	8,441,000	8,596,969	155,969
Driver education funds	-	-	3,765	3,765
Early childhood education funds	412,198	412,198	412,197	(1)
Career ladder program	15,000	15,000	13,021	(1,979)
Child handicapped	2,925	2,925	2,925	-
Other state education funds	245,974	245,974	238,970	(7,004)
Other state grants	134,611	1,690,481	416,096	(1,274,385)
Total state funds and federal passed through state	<u>9,251,708</u>	<u>10,807,578</u>	<u>9,683,943</u>	<u>(1,123,635)</u>
 Total revenues	 <u>13,154,846</u>	 <u>14,722,536</u>	 <u>14,616,121</u>	 <u>(106,415)</u>

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over (Under)</u>
Expenditures				
Instruction				
Regular Education Program				
Teachers	3,701,212	3,744,231	3,623,109	(121,122)
Career ladder program	3,000	3,000	2,095	(905)
Homebound teachers	3,000	3,000	150	(2,850)
Educational assistants	118,116	118,116	98,690	(19,426)
Other salaries and wages	-	300	(66,204)	(66,504)
Certified substitute teachers	50,000	53,700	53,645	(55)
Non-certified substitute teachers	50,000	50,000	25,318	(24,682)
Social security taxes	243,061	248,908	204,994	(43,914)
State retirement	365,675	374,162	310,375	(63,787)
Medical insurance	499,207	448,207	443,258	(4,949)
Unemployment	8,000	8,000	-	(8,000)
Medicare taxes	56,845	58,212	49,312	(8,900)
Other fringe benefits	1,500	1,500	791	(709)
Other Contracted Services	4,000	4,000	-	(4,000)
Instructional supplies	164,420	164,420	136,579	(27,841)
Electronic textbooks	50,000	50,000	43,142	(6,858)
Textbooks	100,000	100,000	96,779	(3,221)
Other supplies and materials	3,000	3,000	1,000	(2,000)
Fee waivers	6,000	6,000	-	(6,000)
Other charges	27,000	27,000	25,121	(1,879)
Capital outlay - equipment	33,100	33,100	28,334	(4,766)
Total regular education program	<u>5,487,136</u>	<u>5,498,856</u>	<u>5,076,488</u>	<u>(422,368)</u>
Alternate Instruction Program				
Teachers	165,360	165,420	165,415	(5)
Career Ladder Program	2,000	2,000	2,000	-
Educational assistants	40,484	40,484	40,484	-
Social security taxes	12,826	12,826	11,787	(1,039)
State retirement	17,625	17,625	17,111	(514)
Medical insurance	29,162	29,162	25,574	(3,588)
Medicare taxes	3,014	3,014	2,757	(257)
Instructional supplies	300	300	-	(300)
Other supplies and materials	500	500	-	(500)
Total alternate instruction program	<u>271,271</u>	<u>271,331</u>	<u>265,128</u>	<u>(6,203)</u>
Special Education Program				
Teachers	306,667	284,367	254,684	(29,683)

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over</u> <u>(Under)</u>
Career ladder program	-	-	-	-
Educational Assistants	78,698	95,698	95,111	(587)
Social security taxes	21,178	21,178	19,370	(1,808)
State retirement	28,641	30,441	28,294	(2,147)
Medical insurance	57,649	57,649	41,348	(16,301)
Medicare taxes	4,952	4,952	4,533	(419)
Other Fringe Benefits	1,500	1,800	1,788	(12)
Contracts with Other Schools	-	3,500	3,510	10
Contracts with Private Agencies	40,000	40,000	37,727	(2,273)
Other supplies and materials	388	388	-	(388)
Total special education program	<u>539,673</u>	<u>539,973</u>	<u>486,365</u>	<u>(53,608)</u>
Vocational Education Program				
Teachers	295,570	369,050	252,306	(116,744)
Educational assistants	19,402	19,402	-	(19,402)
Certified substitute teachers	2,000	9,200	9,115	(85)
Non-certified substitute teachers	2,000	2,000	1,495	(505)
Social security taxes	18,573	26,123	14,518	(11,605)
State retirement	26,601	37,861	20,222	(17,639)
Medical insurance	31,171	50,353	19,137	(31,216)
Medicare taxes	4,344	6,110	3,547	(2,563)
Retirement- hybrid stabilization	-	1,100	1,084	(16)
Maintenance and repair - equipment	500	500	418	(82)
Instructional supplies	27,146	32,146	27,523	(4,623)
Other supplies and materials	-	15,806	8,174	(7,632)
In service/ staff development	-	5,840	-	(5,840)
Other charges	6,000	1,131,000	5,310	(1,125,690)
Vocational instruction equipment	-	160,655	139,019	(21,636)
Total vocational education program	<u>433,307</u>	<u>1,867,146</u>	<u>501,868</u>	<u>(1,365,278)</u>
Student Body Education Program				
Other salaries and wages	35,000	36,440	36,440	-
Social security taxes	2,169	2,169	1,994	(175)
State retirement	2,216	1,739	1,738	(1)
Medicare taxes	508	508	519	11
Total student body education program	<u>39,893</u>	<u>40,856</u>	<u>40,691</u>	<u>(165)</u>
Total Instruction	<u>6,771,280</u>	<u>8,218,162</u>	<u>6,370,540</u>	<u>(1,847,622)</u>
Support Services				
Students				
Attendance				
Supervisor/director	43,141	41,941	40,014	(1,927)

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over</u> <u>(Under)</u>
Clerical personnel	67,311	67,311	66,490	(821)
Social security taxes	6,848	6,848	6,390	(458)
State retirement	8,143	8,143	7,556	(587)
Medical insurance	4,858	6,058	6,048	(10)
Medicare taxes	1,602	1,602	1,495	(107)
Travel	2,000	2,000	1,441	(559)
Other supplies and materials	750	750	-	(750)
In service/ staff development	500	500	400	(100)
Total attendance	<u>135,153</u>	<u>135,153</u>	<u>129,834</u>	<u>(5,319)</u>
Health Services				
Medical personnel	108,842	108,875	60,254	(48,621)
Other salaries and wages	2,000	613	113	(500)
Social security taxes	6,871	6,243	3,198	(3,045)
State retirement	8,417	8,870	4,409	(4,461)
Medical insurance	17,761	17,747	8,963	(8,784)
Medicare taxes	1,607	1,460	748	(712)
Communications	2,500	2,682	2,680	(2)
Postal charges	200	-	-	-
Travel	4,000	3,286	2,961	(325)
Other contracted services	2,000	895	895	-
Drugs and medical supplies	3,500	3,500	2,527	(973)
Other supplies and materials	19,936	29,563	24,421	(5,142)
In-service/staff development	800	3,000	2,967	(33)
Total health services	<u>178,434</u>	<u>186,734</u>	<u>114,136</u>	<u>(72,598)</u>
Other Student Support				
Career ladder program	500	500	500	-
Guidance personnel	155,897	127,897	120,965	(6,932)
Social workers	52,050	52,050	51,950	(100)
Clerical personnel	-	28,000	27,504	(496)
Other Salaries and Wages	43,641	43,641	43,641	-
Social security taxes	15,629	15,629	13,616	(2,013)
State retirement	22,688	22,688	20,348	(2,340)
Medical insurance	29,254	29,254	24,176	(5,078)
Medicare taxes	3,656	3,656	3,184	(472)
Retirement- Hybrid Stabilization	-	450	446	(4)
Communication	400	400	-	(400)
Contracts with government agencies	44,500	49,500	48,216	(1,284)
Evaluation and testing	40,000	23,000	22,733	(267)
Travel	3,500	3,500	2,154	(1,346)
Other contracted services	-	19,000	18,411	(589)
Other supplies and materials	3,500	16,806	10,769	(6,037)

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over</u> <u>(Under)</u>
In-service/staff development	500	500	-	(500)
Other charges	6,500	6,500	6,516	16
Other equipment	-	11,225	-	(11,225)
Total other student support	<u>422,215</u>	<u>454,196</u>	<u>415,129</u>	<u>(39,067)</u>
Total students	<u>735,802</u>	<u>776,083</u>	<u>659,099</u>	<u>(116,984)</u>
Instructional Staff				
Regular Instruction Program				
Supervisor/director	87,181	98,681	95,548	(3,133)
Career ladder program	2,500	2,500	2,500	-
Librarians	168,890	168,890	168,890	-
Instructional computer personnel	43,641	43,641	43,641	-
Other salaries and wages	71,850	71,935	71,933	(2)
Social security taxes	23,191	23,904	19,868	(4,036)
State retirement	33,666	34,701	29,684	(5,017)
Medical insurance	22,972	22,972	23,569	597
Medicare taxes	5,424	5,591	5,260	(331)
Communications	5,000	5,000	4,832	(168)
Travel	33,500	33,415	10,876	(22,539)
Food Supplies	-	2,827	-	(2,827)
Library books/media	17,659	17,659	17,599	(60)
Other supplies and materials	-	-	-	-
In-service/staff development	55,000	55,000	27,394	(27,606)
Other charges	14,000	14,000	10,364	(3,636)
Total regular instruction program	<u>584,474</u>	<u>600,716</u>	<u>531,958</u>	<u>(68,758)</u>
Special Education Program				
Supervisor/director	25,379	25,379	25,311	(68)
Social security taxes	1,574	1,574	1,416	(158)
State retirement	2,284	2,284	2,213	(71)
Medical insurance	2,117	2,117	2,129	12
Medicare taxes	368	368	331	(37)
Other fringe benefits	110	110	119	9
Contracts with other Public Agencies	3,349	4,069	4,067	(2)
Travel	1	1	-	(1)
Other contracted services	18,000	24,500	24,466	(34)
In-service/staff development	1	1	-	(1)
Total special education program	<u>53,183</u>	<u>60,403</u>	<u>60,052</u>	<u>(351)</u>
Vocational Education Program				
Supervisor/director	80,566	80,566	80,410	(156)
Social security taxes	4,995	4,995	3,869	(1,126)

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over (Under)</u>
State retirement	7,251	7,251	6,160	(1,091)
Medical insurance	10,332	10,332	8,490	(1,842)
Medicare taxes	1,168	1,168	1,043	(125)
Consultants	3,000	3,000	737	(2,263)
Total vocational education program	<u>107,312</u>	<u>107,312</u>	<u>100,709</u>	<u>(6,603)</u>
Instructional Technology Program				
Supervisor/director	66,555	66,555	66,555	-
Other salaries and wages	37,979	37,979	28,039	(9,940)
Social security taxes	6,481	6,481	5,530	(951)
State retirement	6,617	6,617	5,988	(629)
Medical insurance	12,783	12,783	8,841	(3,942)
Medicare taxes	1,516	1,516	1,293	(223)
Maintenance and repair services	30,000	30,000	18,433	(11,567)
Internet Connectivity	45,000	45,000	40,299	(4,701)
In-Service/Staff Development	6,000	6,000	-	(6,000)
Other charges	-	28,000	27,670	(330)
Travel	5,000	5,000	1,575	(3,425)
Cabling	10,000	10,000	5,950	(4,050)
Software	55,400	55,400	35,261	(20,139)
Other equipment	50,000	22,000	20,637	(1,363)
Total instructional technology program	<u>333,331</u>	<u>333,331</u>	<u>266,071</u>	<u>(67,260)</u>
Total Instructional staff	<u>1,078,300</u>	<u>1,101,762</u>	<u>958,790</u>	<u>(142,972)</u>
General Administration				
Board of Education				
Other fringe Benefits	500	350	72	(278)
Audit services	24,896	24,896	24,896	-
Dues and memberships	7,500	7,500	5,614	(1,886)
Legal services	7,500	7,500	5,000	(2,500)
Travel	9,000	9,000	7,795	(1,205)
Other contracted services	6,000	6,000	5,000	(1,000)
Other supplies and materials	15,000	5,000	1,344	(3,656)
	32,958	958	-	(958)
Liability insurance	17,100	17,100	17,030	(70)
Corporate surety bonds	960	960	960	-
Trustee commissions	75,000	85,150	75,546	(9,604)
Workers' compensation insurance	34,109	34,109	10,162	(23,947)
In-service/staff development	6,500	6,500	3,789	(2,711)
Refund to applicant for criminal investigation	5,000	5,000	1,460	(3,540)
Other charges	6,500	6,500	4,965	(1,535)
Total board of education	<u>248,523</u>	<u>216,523</u>	<u>163,633</u>	<u>(52,890)</u>

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over (Under)</u>
Office of Superintendent				
Administrative officer	111,932	111,932	111,932	-
Career ladder program	1,000	1,000	1,000	-
Other salaries and wages	8,700	8,700	8,700	-
Social security taxes	7,540	7,540	6,850	(690)
State retirement	10,947	10,947	10,570	(377)
Medical insurance	10,281	11,481	11,516	35
Medicare taxes	1,764	1,764	1,602	(162)
Communication	3,300	3,300	3,085	(215)
Dues and memberships	5,500	6,000	5,956	(44)
Travel	6,000	6,000	4,120	(1,880)
Office supplies	2,000	400	321	(79)
In-service/staff development	900	800	-	(800)
Total office of superintendent	<u>169,864</u>	<u>169,864</u>	<u>165,652</u>	<u>(4,212)</u>
Total general administration	<u>418,387</u>	<u>386,387</u>	<u>329,285</u>	<u>(57,102)</u>
School Administration				
Office of Principal				
Principal(s)	256,503	256,503	256,485	(18)
Career ladder program	2,000	2,000	2,000	-
Assistant principal(s)	201,842	201,842	201,646	(196)
Accountants/Bookkeepers	91,778	91,778	91,778	-
Social security taxes	34,231	34,231	32,077	(2,154)
State retirement	47,241	47,241	45,795	(1,446)
Medical insurance	49,405	49,405	43,992	(5,413)
Other Fringe Benefits	8,006	8,006	7,502	(504)
Medicare taxes	18,000	18,000	14,646	(3,354)
Dues and memberships	1,500	1,500	900	(600)
Operating lease payments	6,000	6,000	3,055	(2,945)
Postal charges	1,950	1,950	936	(1,014)
Travel	7,500	4,375	201	(4,174)
Other contracted services	3,000	3,000	1,200	(1,800)
Data processing supplies	800	800	-	(800)
Office supplies	7,500	7,500	5,057	(2,443)
In-service/ staff development	6,000	6,000	150	(5,850)
Other supplies and materials	25,000	25,000	17,592	(7,408)
Total office of principal	<u>768,256</u>	<u>765,131</u>	<u>725,012</u>	<u>(40,119)</u>
Business Administration				
Fiscal Services				
Supervisor/director	36,328	36,328	36,328	-

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over (Under)</u>
Accountants/bookkeepers	5,193	5,193	5,193	-
Clerical Personnel	7,440	7,440	7,440	-
Social security taxes	3,036	3,036	2,623	(413)
State retirement	4,069	4,069	3,957	(112)
Medical insurance	7,686	7,686	7,553	(133)
Medicare taxes	710	710	613	(97)
Advertising	7,000	5,600	5,539	(61)
Communication	1,200	1,200	1,200	-
Data processing	700	700	507	(193)
Dues and memberships	250	350	350	-
Operating lease payments	850	850	788	(62)
Postal charges	2,000	2,000	1,126	(874)
Travel	750	750	693	(57)
Data processing supplies	500	-	-	-
Office supplies	5,000	4,700	2,991	(1,709)
In-service/staff development	500	-	-	-
Other charges	5,000	8,000	3,960	(4,040)
Total fiscal services	<u>88,212</u>	<u>88,612</u>	<u>80,861</u>	<u>(7,751)</u>
Human Services				
Supervisor/director	57,583	57,583	57,583	-
Clerical personnel	24,880	24,880	24,880	-
Social security taxes	5,112	4,712	4,569	(143)
State retirement	5,220	5,220	5,220	-
Medical insurance	10,006	10,031	10,029	(2)
Employer medicare	1,196	1,196	1,069	(127)
Communication	600	600	600	-
Dues and memberships	300	300	300	-
Travel	2,500	2,500	1,218	(1,282)
In-service/staff development	550	550	125	(425)
Other charges	3,000	6,100	6,040	(60)
Total human services	<u>110,947</u>	<u>113,672</u>	<u>111,633</u>	<u>(2,039)</u>
Total business administration	<u>199,159</u>	<u>202,284</u>	<u>192,494</u>	<u>(9,790)</u>
Operation and Maintenance of Plant				
Operation of Plant				
Maintenance and repair	500	500	-	(500)
Disposal Fees	18,650	21,650	19,136	(2,514)
Other contracted services	59,000	69,000	61,603	(7,397)
Electricity	302,000	362,000	334,829	(27,171)
Natural gas	114,000	114,000	65,654	(48,346)
Water and sewer	89,300	99,300	94,436	(4,864)

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Over (Under)
Other supplies and materials	2,000	2,000	1,004	(996)
Boiler insurance	1,819	1,819	1,819	-
Building and contents insurance	57,617	57,617	54,517	(3,100)
Other charges	6,750	6,750	1,799	(4,951)
Total operation of plant	<u>651,636</u>	<u>734,636</u>	<u>634,797</u>	<u>(99,839)</u>
Maintenance of Plant				
Maintenance personnel	90,274	90,274	90,274	-
Social security taxes	5,596	5,596	5,147	(449)
State retirement	5,714	5,714	5,714	-
Medical insurance	4,835	4,835	4,751	(84)
Medicare taxes	1,309	1,309	1,204	(105)
Communication	2,100	2,100	2,114	14
Laundry Service	2,000	2,000	1,788	(212)
Maintenance and repair - buildings	3,000	3,000	-	(3,000)
Maintenance and repair - equipment	3,000	3,000	-	(3,000)
Maintenance and repair - vehicles	3,000	3,000	1,450	(1,550)
Travel	1,000	1,000	-	(1,000)
Other contracted services	137,500	172,500	168,735	(3,765)
Equipment and machinery parts	3,000	3,000	-	(3,000)
Other supplies and materials	50,000	50,000	20,059	(29,941)
Vehicle and equipment insurance	1,500	1,500	1,500	-
In-service/staff development	400	400	400	-
Other charges	45,000	48,800	48,800	-
Administration equipment	-	13,633	13,636	3
Total maintenance of plant	<u>359,228</u>	<u>411,661</u>	<u>365,572</u>	<u>(46,089)</u>
Total operation and maintenance of plant	<u>1,010,864</u>	<u>1,146,297</u>	<u>1,000,369</u>	<u>(145,928)</u>
Student Transportation				
Transportation				
Supervisor/director	33,070	27,215	26,784	(431)
Mechanics	16,562	17,062	16,986	(76)
Bus drivers	98,607	104,607	96,684	(7,923)
Clerical personnel	2,137	2,192	2,190	(2)
Other salaries and wages	60,000	64,000	60,614	(3,386)
Social security taxes	13,044	13,664	10,107	(3,557)
State retirement	11,281	11,914	10,002	(1,912)
Medical insurance	990	1,490	1,411	(79)
Medicare taxes	3,050	3,212	2,890	(322)
Fringe benefits	4,743	4,743	4,013	(730)
Communication	2,938	2,938	2,368	(570)

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over (Under)</u>
Laundry service	350	350	324	(26)
Medical and dental	4,075	4,075	2,058	(2,017)
Postal	31	31	-	(31)
Travel	1,225	1,225	218	(1,007)
Other contracted services	936	936	697	(239)
Diesel fuel	67,000	77,282	76,081	(1,201)
Garage Supplies	2,500	2,500	973	(1,527)
Lubricants	3,500	3,500	2,396	(1,104)
Tires and tubes	6,750	12,750	12,220	(530)
Vehicle parts	21,125	21,125	17,534	(3,591)
Other supplies and materials	900	900	739	(161)
Vehicle and equipment insurance	12,842	12,842	12,851	9
In-service/staff development	1,500	1,500	300	(1,200)
Other charges	8,125	8,125	7,037	(1,088)
Transportation Equipment	3,750	3,750	3,590	(160)
Administrative Equipment	1,563	1,563	1,297	(266)
Total transportation	<u>382,594</u>	<u>405,491</u>	<u>372,364</u>	<u>(33,127)</u>
Other				
Central and Other				
Operating lease payments	5,500	5,500	4,614	(886)
Other contracted services	21,000	21,000	18,393	(2,607)
Data processing supplies	2,000	2,000	-	(2,000)
Other supplies and materials	2,000	2,000	826	(1,174)
Other charges	2,500	2,150	549	(1,601)
Total central and other	<u>33,000</u>	<u>32,650</u>	<u>24,382</u>	<u>(8,268)</u>
Total support services	<u>4,626,362</u>	<u>4,816,085</u>	<u>4,261,795</u>	<u>(554,290)</u>
Community Services				
Other supplies and materials	<u>1,101</u>	<u>1,451</u>	<u>1,450</u>	<u>(1)</u>
Total community services	<u>1,101</u>	<u>1,451</u>	<u>1,450</u>	<u>(1)</u>
Early Childhood Education				
Supervisor/director	52,369	52,369	52,369	-
Teachers	180,170	175,285	175,285	-
Clerical personnel	14,880	14,880	14,880	-
Educational assistants	58,971	58,577	58,577	-
Non-certified substitute teachers	3,000	2,035	2,035	-
Social security taxes	19,182	17,825	17,825	-
State retirement	25,604	23,907	23,906	(1)

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

**TRENTON SPECIAL SCHOOL DISTRICT
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	Budget		Actual	Variance
	Original	Final		Over (Under)
Medical insurance	29,223	22,276	22,275	(1)
Medicare taxes	4,443	4,443	4,176	(267)
Retierment- hybrid stabilization	-	769	769	-
Other fringe benefits	1,450	1,450	1,557	107
Maintenance and repair - equipment	1,650	950	893	(57)
Travel	1,000	1,000	1,014	14
Other Contracted Services	5,256	20,156	20,225	69
Instructional supplies	15,000	16,278	16,414	136
Total Early Childhood Education	412,198	412,200	412,200	-
Total operation of non-instructional services	413,299	413,651	413,650	(1)
 Education Capital Outlay				
Regular capital outlay				
Contracted services	-	59,938	-	(59,938)
Building improvements	1,077,471	1,097,471	1,041,242	(56,229)
Total regular capital outlay	1,077,471	1,157,409	1,041,242	(116,167)
 Education Debt Service				
Principal on bonds	655,000	655,000	655,000	-
Interest on bonds	608,169	608,169	608,169	-
Total education debt service	1,263,169	1,263,169	1,263,169	-
 Total expenditures	14,151,581	15,868,476	13,350,396	(2,518,080)
 Revenues over (under) expenditures	(996,735)	(1,145,940)	1,265,725	2,411,665
 Other financing sources (uses)				
Insurance recovery	-	-	7,980	7,980
Total other financing sources (uses)	-	-	7,980	7,980
 Net change in fund balance	\$ (996,735)	\$ (1,145,940)	1,273,705	\$ 2,419,645
 Fund balance - beginning			8,687,251	
 Fund balance - ending			\$ 9,960,956	

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

**TRENTON SPECIAL SCHOOL DISTRICT
PUBLIC LAW FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2023**

	<u>Budget</u>		<u>Actual</u>	Variance Over
	<u>Original</u>	<u>Final</u>		(Under)
Revenues				
Federal and State funds	\$ 3,328,236	\$ 3,689,402	\$ 2,450,936	\$ (1,238,466)
Total Revenues	<u>3,328,236</u>	<u>3,689,402</u>	<u>2,450,936</u>	<u>(1,238,466)</u>
Expenditures				
Current				
Instruction				
Regular instruction	466,485	684,948	407,609	(277,339)
Special education	427,576	540,109	405,597	(134,512)
Vocational education	337,350	337,350	300,777	(36,573)
Support services				
Health Services	166,467	203,559	146,823	(56,736)
Other student support	97,894	98,481	83,655	(14,826)
Regular instruction	354,297	346,416	316,223	(30,193)
Special education	32,086	40,085	34,832	(5,253)
Vocational education	1,200	1,200	1,200	-
Operation of plant	666,568	666,568	308,467	(358,101)
Transportation	129,305	129,305	125,083	(4,222)
Building Improvements	339,347	339,347	37,716	(301,631)
Community Services	309,661	302,033	282,954	(19,079)
Total expenditures	<u>3,328,236</u>	<u>3,689,401</u>	<u>2,450,936</u>	<u>(1,238,465)</u>
Net change in fund balance	\$ -	\$ 1	-	\$ (1)
Fund balance - beginning			<u>8,286</u>	
Fund balance - ending			<u>\$ 8,286</u>	

The accompanying notes are an integral part of the financial statements

TRENTON SPECIAL SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Reporting Entity - The Trenton Special School District is a public municipal corporation governed by a five- member board. It operates three schools: Trenton Elementary School, Trenton Rosenwald Middle School, and Trenton Peabody High School. The District's general purpose financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

Based on the aforementioned criteria, the Trenton Special School District has no component units.

The financial statements of the Trenton Special School District have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

B. District-wide and Fund Financial Statements

The district-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of the interfund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are the only activities of the District. The District does not maintain any business-type activities.

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

C. Measurement Focus, Basis of Accounting, and Financial Statements Presentation

The district-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

TRENTON SPECIAL SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

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 available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

The General Purpose School Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The Public Law Fund is the District fund for federal grant income and expenditures.

Amounts reported as program revenues include: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. As a general rule the effect of interfund activity has been eliminated from the district-wide financial statements.

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

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit with a term of less than three months. State statutes authorize the District to invest in certificates of deposit, obligations of the U.S. Treasury, agencies and instrumentalities, obligations guaranteed by the U.S. government or its agencies, repurchase agreements and the state's investment pool.

Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

TRENTON SPECIAL SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

A portion of the property taxes collected each year by Gibson County is specifically earmarked for the Trenton Special School District. The County collects the property taxes and sends the District its portion once a month. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied and mailed on October 1. The payment due dates are October 1 through February 28 and become delinquent on March 1. The property taxes are collected by the Trustee of Gibson County and remitted to the District. District property tax revenues are recognized in the period for which they were levied.

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund-type revenues represented by non-current receivables is deferred in the governmental fund statements until they become current receivables.

Inventory

Inventory for the Gibson County School Bus Garage consists of repair parts and oil and is reported using the purchases method. An annual physical inventory count is performed at the end of each fiscal year and used to adjust inventory to actual. The Cafeteria Fund maintains an inventory consisting of food supplies using the purchases method and expenses inventory when purchased throughout the year. At year-end, the actual cost of the items in inventory is used to capitalize the inventory with a corresponding entry to a nonspendable fund balance in the Cafeteria Fund. For the government-wide statements, inventory is reported using the consumption approach.

Capital Assets

Capital assets, including property, plant, and equipment, are reported in the district-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$15,000 for equipment, vehicles, building improvements, and buildings and an estimated useful life in excess of three years. The remaining capital outlay expenditures will be expensed. All land, construction in progress, and works of art will be included. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Capital assets of the District are depreciated using the straight line method over their estimated useful lives, summarized as follows:

Infrastructure, buildings and improvements	20 - 40 years
Machinery and equipment	7 - 15 years
Furniture and fixtures	5 years
Vehicles	5 - 10 years

On Behalf Payments for Fringe Benefits

The District records on-behalf payments made by the State of Tennessee to be used for postemployment health insurance benefits for employees not yet eligible for Medicare. Such payments are recorded as intergovernmental revenue and instruction expenses/expenditures in the

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GAAP basis district-wide and general fund financial statements, but are not budgeted and, therefore, are not included in the general purpose fund budgetary basis financial statements.

Compensated Absences

Certified employees of the Trenton Special School District are entitled to one day of sick leave for each month employed and two personal days a year. Sick leave days are accumulated from year to year, with no maximum total. Personal days are not accumulated, but the remaining amount at the end of each year is added to the sick leave accumulation. An accrual is not required since all sick and personal days that are not used are added to the length of service for each employee at retirement. Therefore, there are no monetary values associated with accumulated sick leave or personal leave.

Non-certified employees are entitled to one-half of one day of sick leave for each month employed. Sick leave days are accumulated from year to year, with no maximum total. Upon retirement, non-certified employees' unused sick leave is added to length of service for each employee. Non-certified employees receive \$20 per unused sick day upon discontinued employment. A reserve for unused sick days has been apportioned for this purpose. Noncertified employees receive two personal days per year.

Long-term Obligations

In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The items that qualify for reporting in this category as of June 30, 2023 are pension related deferred outflows, OPEB deferred outflows, and deferred charge on refunding as identified on page 12.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The items that qualify for reporting in this category as of June 30, 2023 are unavailable revenue as identified on pages 12 and 15, pension related deferred inflows, and OPEB related deferred inflows as listed on page 12.

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Pensions and OPEB

For purposes of measuring the net pension liability, net OPEB liability, deferred outflows of resources, and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the fiduciary net position of the pension plans, and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as the plans. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the plans. Investments are reported at fair value.

Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Equity

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balance for governmental funds can consist of the following:

Nonspendable fund balance

This classification includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

Restricted fund balance

This classification includes amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted with the consent of resource providers.

Committed fund balance

This classification includes amounts that can only be used for the specific purposes determined by a formal action of the District's highest level of decision-making authority, the Board of Education of the Trenton Special School District. Commitments may be changed or lifted only by the District taking the same formal action that imposed the constraint originally (for example: resolution).

Assigned fund balance

This classification includes amounts intended to be used by the District for specific purposes that are neither restricted nor committed. The Board and its designees (the Director of Schools) have the authority to assign amounts to be used for specific purposes. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) that are not classified as nonspendable, restricted, or committed.

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Unassigned fund balance

This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

Fund balance flow assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Restricted Assets

Restricted assets consist of restricted cash for capital projects fund projects, and amounts held in a pensions stabilization trust by Tennessee Consolidated Retirement System (TCRS) for the benefit of Trenton Special School District’s Teacher Retirement Plan. The purpose of this trust is to accumulate funds to provide stabilization (smoothing) of retirement costs to the school system in times of fluctuating investment returns and market downturns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used for the benefit of the District to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the District has not withdrawn any funds from the trust to pay pensions costs. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

NOTE 2 - RECONCILIATION OF DISTRICT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the District-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the district-wide statement of net position. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this (\$20,895,186) difference are as follows:

Limited Tax School Bonds, Series 2020	\$	(18,105,000)
Bond Premium		(1,083,805)
Deferred charge on refunding		201,686
OPEB		(1,908,067)
		(20,895,186)
	\$	(20,895,186)

Another element of that reconciliation explains that “capital assets (net of accumulated depreciation) used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$30,185,163 are as follows:

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Land	\$	266,057
Construction in progress		229,568
Buildings and improvements		28,210,321
Other capital assets		<u>1,479,217</u>
Total capital assets, net of accumulated depreciation	\$	<u>30,185,163</u>

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the District-wide Statement of Activities

The reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the district-wide statement of activities. One element of that reconciliation states that, “the repayment of the principal of long-term debt consumes the current financial resources of governmental funds; however, these repayments have no effect on net position.” The details of this \$655,000 are as follows:

Principal repayments:		
Limited Tax School Bonds, Series 2020	\$	<u>655,000</u>
	\$	<u>655,000</u>

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Superintendent is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education.
2. Formal budgetary integration is employed as a management control device during the year for the general and special revenue funds.
3. Budgets are adopted on a basis consistent with generally accepted accounting principles.
4. The District’s policy is to not allow expenditures to exceed budgetary amounts at the total function level.

NOTE 4 - DETAILED NOTES ON ACCOUNTS

A. Deposits and Investments

At June 30, 2023, the District's deposits with local banks were covered by federal depository

**TRENTON SPECIAL SCHOOL DISTRICT
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insurance or collateralized by securities held by the District’s agent in the District’s name. The District has also invested \$3,409,926 in the Tennessee Local Government Investment Pool (TLGIP). The TLGIP is collateralized by the State of Tennessee. Therefore, all funds deposited in the TLGIP are secured.

Custodial Credit Risk - The District’s policies limit deposits and investments to those instruments allowed by applicable state laws as described in Note 1. State statute requires that all deposits with financial institutions must be collateralized by securities whose market value is equal to 105% of the value of uninsured deposits. The deposits must be collateralized by federal depository insurance or the Tennessee Bank Collateral Pool, by collateral held by the Board’s agent in the Board’s name, or by the Federal Reserve Banks acting as third party agents. State statutes also authorize the District to invest in bonds, notes or treasury bills of the United States or any of its agencies, certificates of deposit at Tennessee state chartered banks and savings and loan associations and federally chartered banks and savings and loan associations, repurchase agreements utilizing obligations of the United States or its agencies as the underlying securities, and the state pooled investment fund. Statutes also require that securities underlying repurchase agreements must have a market value of at least equal to the amount of funds invested in the repurchase transaction. As of June 30, 2023, all deposits met the District’s policy.

B. Receivables

Receivables at year end for the District’s individual major fund and non-major funds in the aggregate, are shown on the statement of net position and the balance sheet for governmental funds and are summarized as follows. As of June 30, 2023, there were no allowances for uncollectible accounts.

Receivables	June 30, 2023
Accounts	\$ 154,086
Grant	702,876
Property taxes	<u>3,036,552</u>
	<u>\$ 3,893,514</u>

Property tax receivable is unavailable (fund statements and statement of net position) due to the 2023 tax levy not being due and payable until October 2023. Therefore, the funds are not available to the District as of June 30, 2023.

C. Interfund Balances

Interfund balances consist of amounts owed to the General Purpose Fund from the Public Law Fund to be in compliance with the State to prevent negative cash balance, as well as to reimburse General Purpose Fund expenses paid on behalf of Public Law Fund.

The balances due between the General Purpose Fund and the Cafeteria Fund were to reimburse for operating expenses that were paid by each associated fund.

The balance due between the General Purpose Fund and the Bus Garage fund were to reimburse for operating expenses.

The balance between the Cafeteria Fund and the General Purpose Fund were to pay for lunch

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debts that had been accrued by students.

At June 30, 2023, interfund balances consisted of the following:

Due from:	Due to:		Total
	General Purpose Fund	Cafeteria Fund	
Public Law Fund	\$ 150,966	\$ -	\$ 150,966
Cafeteria Fund	12,316	-	12,316
Bus Garage Fund	19	-	19
General Purpose Fund	-	4,360	4,360
	\$ 163,301	\$ 4,360	\$ 167,661

TRENTON SPECIAL SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
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D. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 266,057	\$ -	\$ -	\$ 266,057
Construction in progress	<u>-</u>	<u>229,568</u>	<u>-</u>	<u>229,568</u>
Total capital assets, not being depreciated	<u>266,057</u>	<u>229,568</u>	<u>-</u>	<u>495,625</u>
Capital assets being depreciated:				
Infrastructure	26,575	-	-	26,575
Buildings and Improvements	48,292,747	-	-	48,292,747
Other capital assets	<u>1,833,252</u>	<u>961,538</u>	<u>-</u>	<u>2,794,790</u>
Total capital assets being depreciated	<u>50,152,574</u>	<u>961,538</u>	<u>-</u>	<u>51,114,112</u>
Less accumulated depreciation for:				
Infrastructure	(26,575)	-	-	(26,575)
Buildings and Improvements	(18,490,110)	(1,592,316)	-	(20,082,426)
Other capital assets	<u>(1,109,478)</u>	<u>(206,095)</u>	<u>-</u>	<u>(1,315,573)</u>
Total accumulated depreciation	<u>(19,626,163)</u>	<u>(1,798,411)</u>	<u>-</u>	<u>(21,424,574)</u>
Total capital assets being depreciated	<u>30,526,411</u>	<u>(836,873)</u>	<u>-</u>	<u>29,689,538</u>
Governmental activities capital assets, net	<u>\$ 30,792,468</u>	<u>\$ (607,305)</u>	<u>\$ -</u>	<u>\$30,185,163</u>

Depreciation expense was charged to functions/programs of the District as follows:

Support services	\$ 192,982
Non-instructional services	<u>1,605,429</u>
	<u>\$ 1,798,411</u>

E. TCRS Stabilization Trust

Legal Provisions. The District is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The District 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 benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the District.

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The trust is authorized to make investments as directed by the TCRS Board of Trustees. The District may not impose any restrictions on investments placed by the trust on their behalf.

At June 30, 2023, the District had the following investments held by the trust on its behalf.

<u>Investment</u>	<u>Fair Value</u>
Investments at Fair Value:	
U.S. Equity	\$ 36,251
Developed Market International Equity	16,372
Emerging Market International Equity	4,678
U.S. Fixed Income	23,388
Real Estate	11,694
Short-term Securities	1,169
NAV- Private Equity and Strategic Lending	<u>23,388</u>
 Total	 <u>\$ 116,940</u>

For further information concerning the legal provisions, investment policies, investment types, and credit risks of the District's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at:

<https://comptroller.tn.gov/content/dam/cot/sa/advancedsearch/disclaimer/2020/ag19091.pdf>

F. General Long-Term Debt

Bonds Payable

The Limited Tax School Bonds, Series 2020 were issued in the amount of \$19,380,000 on June 1, 2021. The purpose of the Bonds was to provide funds for 1) the refunding of the 2010A Limited Tax School Bonds, 2010B Limited Tax School Bonds, 2012 Limited Tax School Refunding Bonds, and the 2018 capital lease payment and 2) the District's future capital improvement projects. The Limited Tax School Bonds, Series 2020 bears interest at the rates ranging from 2.125% to 5.00%. Interest payments are due semi-annually on November 1 and May 1, with principal payments due annually on May 1 for the years 2022 thru 2045. Final maturity is May 1, 2045. The refunding resulted in an economic loss of \$229,190, the amount by which the carrying value of the refunded debts exceeded the reacquisition price. This amount is deferred and amortized over the life of the refunding debt and is reported as a deferred outflow of resources in the government-wide statement of net position.

A summary of changes in general long-term debts for the year ended June 30, 2023, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Limited Tax School Bonds, Series 2020	\$ 18,760,000	\$ -	\$ 655,000	\$ 18,105,000	\$ 660,000
Bond premium	<u>1,133,068</u>	<u>-</u>	<u>49,263</u>	<u>1,083,805</u>	<u>49,264</u>
Total obligation debt	<u>\$ 19,893,068</u>	<u>\$ -</u>	<u>\$ 704,263</u>	<u>\$ 19,188,805</u>	<u>\$ 709,264</u>

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A summary of estimated annual debt service requirements for the District is shown below.

June 30,	Bonds		
	Principal	Interest	Total
2024	\$ 660,000	\$ 575,419	\$ 1,235,419
2025	700,000	542,419	1,242,419
2026	720,000	507,419	1,227,419
2027	760,000	471,419	1,231,419
2028	805,000	433,419	2,476,838
2029-2033	4,410,000	1,615,995	6,025,995
2034-2038	4,610,000	1,058,544	5,668,544
2039-2043	3,950,000	517,000	4,467,000
2044-2045	1,490,000	61,463	1,551,463
	\$ 18,105,000	\$ 5,783,097	\$ 25,126,516

G. Designations of Fund Equity

The following funds had nonspendable, restricted, or assigned fund balances as of June 30, 2023:

	General Purpose	Public Law	Internal School Funds	Cafeteria	Bus Garage	Total
Nonspendable						
Inventory	\$ -	\$ -	\$ -	\$ 33,997	\$ 44,697	\$ 78,694
Restricted						
Education	165,664	-	-	-	-	165,664
Instruction	1,984	-	-	-	-	1,984
Internal school funds	-	-	388,820	-	-	388,820
Stabilization reserve trust	116,940	-	-	-	-	116,940
Operation of non-instructional services	-	-	-	803,924	17,602	821,526
Assigned						
Instruction - textbooks	100,000	-	-	-	-	100,000
Capital outlay	2,243,451	-	-	-	-	2,243,451
Fiscal year 2024 budget	585,439	-	-	-	-	585,439
Other purposes	613,862	8,286	-	-	-	622,148
	\$ 3,827,340	\$ 8,286	\$ 388,820	\$ 837,921	\$ 62,299	\$ 5,124,666

The \$613,862 fund balance assigned for other purposes in the General Purpose Fund are for the purposes of technology, a bus, unemployment, accrued leave, band, insurance, speech, STEM, and other. The \$8,286 fund balance assigned for other purposes in the Public Law Fund was for the purpose of preventing a negative cash balance in this fund.

G. Prior Period Adjustment

There is a Cafeteria Fund prior period adjustment in the amount of \$63,810 to adjust liabilities and expenses accrued in the prior year that were duplicated. In addition, there was a Government Wide prior period adjustment of \$361,665 to capitalize assets that were expended in the prior year.

TRENTON SPECIAL SCHOOL DISTRICT
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NOTE 5 – OTHER INFORMATION

A. Insurance Coverage

The System is exposed to various risks related to workers' compensation, general liability, automobile liability, and property. The System felt it was more economically feasible to join public entity risk pools as opposed to purchasing commercial insurance for these areas. The System is a member of the Tennessee Risk Management Trust (TNRMT), which is a public entity risk pool. The System pays an annual premium to this pool for coverage under the above areas. The Pool provides the specified coverage and pays all claims from its member premiums charged or through its reinsurance policies. The System's premiums are calculated based on its claims history. The System continues to carry commercial insurance for all other risks of loss, including public officials' bond. Settled claims from these losses have not exceeded commercial insurance coverage in any of the past three fiscal years.

B. Pensions

1. Teacher Legacy Pension Plan of Tennessee Consolidated Retirement System

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 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-and-Governance/Reporting-and-Investment-Policies>.

Teachers employed by Trenton Special School District 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.

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

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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 Local Education Agencies (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 Plans 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 Trenton Special School District for the year ended June 30, 2022 to the Teacher Legacy Pension Plan were \$413,206 which is 17.28 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), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension liabilities (assets)

At June 30, 2023, Trenton Special School District reported an asset of \$1,839,688 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2022, and the total pension liability used to calculate the net pension asset was determined by an actuarial value as of that date. Trenton Special School District's proportion of the net pension liability was based on Trenton Special School District's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2022 Trenton Special School District's proportion was 0.150006 percent. The proportion measured as of June 30, 2021 was 0.150080 percent.

Pension expense

For the year ended June 30, 2023, Trenton Special School District recognized a pension expense of \$869.

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2023, Trenton Special School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 302,622	\$ 310,851
Changes in assumptions	1,152,476	-
Net difference between projected and actual earnings on pension plan investments	31,458	-
Changes in proportion of Net Pension Liability (Asset)	2,492	24,536
Contributions subsequent to the measurement date of June 30, 2022	413,206	-
Total	\$ 1,902,254	\$ 335,387

Trenton Special School District employer contributions of \$413,206 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension asset in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30:</u>	
2024	171,653
2025	331,333
2026	(320,312)
2027	970,986
Thereafter	-

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

Actuarial assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 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.

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The actuarial assumptions used in the June 30, 2022 actuarial valuation were 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 expected 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:

<u>Asset Class</u>	<u>Long Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
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 percent based on a blending of the factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75 percent. 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 proportionate share of net pension liability (asset) to changes in the discount rate

The following presents Trenton Special School District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what Trenton Special School District's proportionate share of 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:

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	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Trenton Special School District's proportionate share of the net pension liability (asset)	\$ 3,643,787	\$ (1,839,688)	\$ (6,407,058)

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, 2022, Trenton Special School District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

II. Teacher Retirement Plan of Tennessee Consolidated Retirement System

Plan description

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 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 Trenton Special School District with memberships in 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. 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.

Teacher Retirement Plan is also known as the Hybrid Retirement Plan for State Employees and Teachers, or the "Hybrid Plan". There are two components to the Hybrid Plan, a defined benefit component and a defined contribution component. Details of each component are described below:

a. Defined Benefit Component of the Hybrid 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 Retirement Plan 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 years average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested or pursuant to the rule of 80. Members are vested with five years of service credit. Service-

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related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. 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. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. 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 the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, 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 Retirement 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 Trenton Special School District for the year ended June 30, 2023 to the Teacher Retirement Plan were \$48,543 which is 2.87 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), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension liabilities (assets)

At June 30, 2023, Trenton Special School District reported an asset of (\$23,702) for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2022, and the total pension asset used to calculate the net pension asset was determined by an actuarial value as of that date. Trenton Special School District's proportion of the net pension asset was based on Trenton Special Schools' share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2021, Trenton Special School District's proportion was 0.078245 percent. The proportion measured as of June 30, 2021 was 0.089278 percent.

Pension Expense

For the year ended June 30, 2022, Trenton Special Schools recognized pension expense of \$33,789.

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Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2023, Trenton Special School District reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,296	\$ 14,401
Net difference between projected and actual earnings on pension plan investments	7,471	-
Changes in assumptions	27,766	-
Changes in proportion of Net Pension Liability (Asset)	12,629	8,925
Contributions subsequent to the measurement date of June 30, 2022	48,543	-
Total	\$ 97,705	\$ 23,326

Trenton Special School District's employer contributions of \$48,543 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as a reduction in net pension liability in the year ended June 30, 2024.

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

<u>Year Ended June 30:</u>	
2024	836
2025	912
2026	(316)
2027	12,697
2028	1,664
Thereafter	10,043

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

Actuarial assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2022 actuarial valuation were 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 expected 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:

<u>Asset Class</u>	<u>Long Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
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 percent based on a blending of the factors described above.

Discount rate

The discount rate used to measure the total pension liability was 6.75 percent. 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 proportionate share of net pension liability (asset) to changes in the discount rate

The following presents Trenton Special School District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what Trenton Special School District's proportionate share of 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

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(5.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Trenton Special School District's proportionate share of the net pension liability (asset)	\$ 124,423	\$ (23,702)	\$ (131,879)

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, 2022, Trenton Special School District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

b. Defined Contribution Component of the Hybrid Plan

Upon first becoming a public-school teacher in the Hybrid Plan, 2% of the employee's compensation will be deferred automatically into the defined contribution component of the Hybrid Plan unless the employee makes an affirmative election not to contribute. The System will make a contribution to the defined contribution component of the plan on behalf of each member which equals 5% of the member's compensation, regardless of whether the member makes any employee contribution. The 5% employer contribution rate is established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees immediately vest in the employee and employer contributions to the defined contribution portion of the Hybrid Plan.

During the fiscal year 2023, the System contributed a total of \$16,751 in the defined contribution portion of the Hybrid Plan. There were no forfeitures during the year ended June 30, 2023 and the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required at June 30, 2023.

III. Political Subdivision Pension Plan

Plan description

Employees of Trenton Special School District 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 publically available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Benefits provided

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 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are

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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 55 and vested. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. 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.

Employees covered by benefit terms

At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	62
Inactive employees entitled to but not yet receiving benefits	100
Active employees	62
	224
	224

Contributions

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5 percent of salary Trenton Special School District makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2023, the employer contributions for Trenton Special School District were \$110,638 based on a rate of 6.33 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Trenton Special School District’s state shared taxes if required employer contributions are not remitted. The employer’s ADC and member contributions are 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.

Net Pension Liability (Asset)

Trenton Special School District’s net pension liability (asset) was measured as of June 30, 2022, 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 as of June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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Inflation	2.25 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 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, 2022 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Changes of Assumptions

In 2022, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions.

The long-term expected 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:

<u>Asset Class</u>	<u>Long Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
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 percent based on a blending of the factors described above.

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Discount Rate

The discount rate used to measure the total pension liability was 6.75 percent. 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 Trenton Special School District 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.

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at 6/30/21	\$ 6,148,005	\$ 7,226,754	\$ (1,078,749)
Changes for the year:			
Service cost	167,608	-	167,608
Interest	416,786	-	416,786
Differences between expected and actual experience	112,887	-	112,887
Changes in Benefit Terms	-	-	-
Changes in assumptions	-	-	-
Contributions- employer	-	83,461	(83,461)
Contributions- employees	-	82,848	(82,848)
Net investment income	-	(274,133)	274,133
Benefit payments, including refunds of employee contributions	(282,015)	(282,015)	-
Administrative expense	-	(6,343)	6,343
Net changes	<u>415,266</u>	<u>(396,182)</u>	<u>811,448</u>
Balance at 6/30/22	<u>\$ 6,563,271</u>	<u>\$ 6,830,572</u>	<u>\$ (267,301)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of Trenton Special School District 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%)
District's net pension liability (asset)	\$ 555,936	\$ (267,301)	\$ (950,696)

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Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension expense

For the year ended June 30, 2023, Trenton Special School District recognized a pension expense of \$111,439.

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2023, Trenton Special School District 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	\$ 98,068	\$ 16,512
Net difference between projected and actual earnings on pension plan investments	12,159	-
Changes in assumptions	238,911	
Contributions subsequent to the measurement date of June 30, 2021	110,638	-
Total	\$ 459,776	\$ 16,512

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2022,” 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:

<u>Year Ended June 30:</u>	
2024	\$ 98,549
2025	117,138
2026	(34,624)
2027	151,564
2028	-
Thereafter	-

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

Payable to the Pension Plan

At June 30, 2023, Trenton Special School District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2023.

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Total Pension Expense

Total pension expense in the aggregate under all plans for the year ended June 30, 2023 was (\$146,097).

C. Postemployment Healthcare Plans

i. Teacher Group OPEB Plan (TGOP)

Plan Description

Employees of the District, 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 on or after July 1, 2015.

Benefits provided

The District 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, receive 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. The District does not directly subsidize and are only subject to the implicit. The state, as a governmental non-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, 2022, the following employees of the District were covered by the benefit terms of the TGOP:

Inactive employees or beneficiaries currently receiving benefits	8
Inactive employees entitled to but not yet receiving benefits	-
Active employees	103
	111

An insurance 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

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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, the District paid \$0 to the TGOP 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 percent
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4.00 percent
Healthcare cost trend rate	7.36% for pre-65 in 2021, decreasing annually over a 7 year period to an ultimate rate of 4.50%. 7.32% for post-65 in 2021, decreasing annually over a 8 year period to an ultimate rate of 4.50%.
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, 2022 valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the 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-2020 from 2010. Post-retirement tables are Headcount-weighted Teacher Below Median Healthy Annuitant and adjusted with a 19% load for males and an 18% load for females, projected generationally from 2010 with MP-2020. 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-2020.

Discount rate

The discount rate used to measure the total OPEB liability was 3.54 percent. 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 in assumptions

The discount rate was changed from 2.16% as of the beginning of the measurement period to 2.54% as of June 30, 2022. This change in assumption increased the total OPEB liability.

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Changes in Collective Total OPEB Liability

TGOP	Total OPEB liability
Balance at June 30, 2021	\$ <u>2,720,477</u>
Changes for the year	
Service cost	168,291
Interest	61,479
Plan changes	-
Differences between expected and actual experience	158,777
Changes of assumptions	(260,070)
Benefit payments	<u>(85,504)</u>
Net change	42,973
Balance at June 30, 2022	\$ <u><u>2,763,450</u></u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 855,383
Employer's proportionate share of the collective total OPEB liability	\$ 1,908,067
Employer's proportion of the collective total OPEB liability	69.05%

The District has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. The District's 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 non-employer contributing entities, actuarially determined. The proportion changed 0.83% from the prior measurement date. The District recognized \$79,042 in revenue for subsidies provided by non-employer contributing entities for benefits paid by the TGOP for the District's retirees.

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.

**TRENTON SPECIAL SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
\$ 2,047,988	\$ 1,908,067	\$ 1,774,136

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 healthcare cost trend rate.

Healthcare Cost Trend Rates		
1% Decrease (6.36%/6.32% decreasing to 3.50%)	(7.36%/7.32% decreasing to 4.50%)	1% Increase (8.36%/8.32% decreasing to 5.50%)
\$ 1,702,607	\$ 1,908,067	\$ 2,146,794

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

OPEB expense

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$286,751.

Deferred outflows of resources and deferred inflows of resources

For the fiscal year ended June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TGOP from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 100,603	\$ (18,005)
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in assumptions	323,106	(158,166)
Changes in proportions	-	(86,576)
Employer payments subsequent to the measurement date	71,185	-
Total	\$ 494,894	\$ (262,747)

The amounts shown above for "Employer payments subsequent to the measurement date" will be included as a reduction to total OPEB liability in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

**TRENTON SPECIAL SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

<u>Year Ended June 30:</u>	
2024	\$27,403
2025	27,403
2026	27,403
2027	27,403
2028	27,403
Thereafter	23,947

In the table above, positive amounts will increase OPEB expense while negative amounts will decrease OPEB expense.

ii. The Tennessee Plan

Plan Description

Employees of the District, 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, and 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 the employees of all participating employers that were hired on or after July 1, 2015.

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 receive 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. The District does not provide direct subsidy for post-65 retiree insurance coverage. The state, as a governmental nonemployer contributing entity contributes to the premiums of eligible retirees of local education 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, 2022, the following employees of the District were covered by the benefit terms of the TNP:

**TRENTON SPECIAL SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023**

Inactive employees or beneficiaries currently receiving benefits	45
Inactive employees entitled to but not yet receiving benefits	12
Active employees	<u>88</u>
	<u>145</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, the District 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 percent
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4.00 percent
Healthcare cost trend rate	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, 2022, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the 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 mortality rates employed in this valuation are taken from the headcount-weighted below median teachers PUB-2010 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2020. Post-retirement tables are adjusted with a 19% load for males and a 18% load for females. 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 with mortality improvement projected to all future years using Scale MP-2020.

Discount rate

The discount rate used to measure the total OPEB liability was 3.54 percent. 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.

TRENTON SPECIAL SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

Changes in Collective Total OPEB Liability

	Total OPEB liability
Balance at June 30, 2021	\$ 495,332
Changes for the year	
Service cost	8,629
Interest	10,640
Changes of benefit terms	-
Differences between expected and actual experience	4,005
Changes of assumptions	(78,075)
Benefit payments	(22,868)
Net change	(77,669)
Balance at June 30, 2022	\$ 417,663
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 417,663
Employer's proportionate share of the collective total OPEB liability	\$ -
Employer's proportion of the collective total OPEB liability	0.00%

The District has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TNP. The District's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefits paid through the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The District's proportion of 0% did not change from the prior measurement date. The District recognized \$4,073 in revenue for support provided by nonemployer contributing entities for benefits paid to the TNP for the District's retired employees.

Changes in assumptions

The discount rate was changed from 2.16% as of the beginning of the measurement period to 3.54% as of June 30, 2023. This change in assumption decreased the total OPEB liability.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$219,639. At June 30, 2023, the District reported no deferred outflows or inflows of related to OPEB liability related to this plan.

TRENTON SPECIAL SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2023

D. Impact of Recently Issued Pronouncements

The District adopted the provisions of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs). The objective of this statement is to better meet the information needs of financial statement users by establishing uniform accounting and financial reporting requirements for SBITAs, improving the comparability, reliability, relevance, and consistency of information about SBITAs. Management has determined that the District has no arrangements that are required to be reported under the new standard; therefore it had no impact on the current or prior year financial statements.

E. Subsequent Event

Subsequent events have been evaluated through February 1, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
TEACHER LEGACY PENSION PLAN OF TCRS
Last Fiscal Year Ended 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>
District's proportion of the net pension liability (asset)	0.137686%	0.137853%	0.136653%	0.142372%	0.138729%	0.145127%	0.143001%	0.150080%	0.150006%
District's proportionate share of the net pension liability (asset)	\$ (22,373)	\$ 56,469	\$ 854,005	\$ (46,581)	\$ (488,177)	\$ (1,492,169)	\$ (1,090,492)	\$ (6,473,305)	\$ (1,839,688)
District's covered payroll	\$ 5,404,168	\$ 5,160,524	\$ 4,932,895	\$ 5,032,794	\$ 4,857,855	\$ 4,866,314	\$ 4,759,453	\$ 4,901,967	\$ 4,933,790
District's proportionate share of 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%	-132.06%	-37.29%
Plan fiduciary net position 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%

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 presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

**TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
TEACHER LEGACY PENSION PLAN OF TCRS
Last 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>
Contractually required contribution	\$ 479,890	\$ 466,511	\$ 445,934	\$ 454,964	\$ 441,093	\$ 509,018	\$ 505,930	\$ 505,888	\$ 508,472	\$ 413,206
Contributions in relation to the contractually required contribution	<u>479,890</u>	<u>466,511</u>	<u>445,934</u>	<u>454,964</u>	<u>441,093</u>	<u>509,018</u>	<u>505,930</u>	<u>505,888</u>	<u>508,472</u>	<u>413,206</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,404,168	\$ 4,777,510	\$ 4,932,895	\$ 5,032,794	\$ 4,857,855	\$ 4,866,314	\$ 4,759,453	\$ 4,901,967	\$ 4,933,790	\$2,391,238
Contributions as a percentage covered payroll	8.88%	9.76%	9.04%	9.04%	9.08%	10.46%	10.63%	10.32%	10.31%	17.28%

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 presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

Changes of assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions . In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

See independent auditor's report.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
TEACHER RETIREMENT PLAN OF TCRS
Fiscal Year Ended June 30*

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
District's proportion of the net pension asset	0.066070%	0.106690%	0.070478%	0.083023%	0.072354%	0.086493%	0.089278%	0.078245%
District's proportionate share of the net pension asset	\$ (2,714)	\$ (11,107)	\$ (18,595)	\$ (37,653)	\$ (40,843)	\$ (49,184)	\$ (96,707)	\$ (23,702)
District's covered employee payroll	\$ 140,166	\$ 469,447	\$ 462,577	\$ 725,527	\$ 765,632	\$ 1,091,472	\$ 1,332,469	\$ 1,336,194
District's proportionate share of the net pension asset as a percentage of its covered-employee payroll	-1.94%	-2.37%	-4.02%	-5.19%	-5.33%	-4.51%	-7.26%	-1.77%
Plan fiduciary net position as a percentage of the total pension liability	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%	104.55%

* The amounts presented were determined as of June 30 of the prior fiscal year.

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 presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

See independent auditor's report.

**TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S 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>
Actuarially determined contribution (ADC)	\$ 3,504	\$ 11,751	\$ 18,503	\$ 11,831	\$ 14,854	\$ 22,157	\$ 26,027	\$ 26,857	\$ 48,543
Contributions in relation to the actuarially determined contributions	<u>5,607</u>	<u>18,778</u>	<u>18,503</u>	<u>29,021</u>	<u>14,854</u>	<u>22,157</u>	<u>26,027</u>	<u>26,857</u>	<u>48,543</u>
Contribution deficiency (excess)	<u>\$ (7,027)</u>	<u>\$ (7,027)</u>	<u>\$ -</u>	<u>\$ (17,190)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 140,166	\$ 469,447	\$ 462,577	\$ 725,527	\$ 765,632	\$ 1,091,472	\$ 1,332,469	\$ 1,336,194	\$ 1,691,393
Contributions as a percentage of covered-employee payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.03%	1.95%	2.01%	2.87%

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 presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

Changes of assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

Note: In FY 2023, Trenton Special School District placed the actuarially determined contribution rate (2.33%) of covered payroll into the pension plan and placed 1.67 percent of covered payroll into the Pension Stabilization Reserve Trust.

Note 2: Beginning in FY 2019, the school department placed the actuarially determined contribution rate of covered payroll into the pension plan and placed the remainder of the four percent contractually required contribution into the Pension Stabilization Reserve Trust (SRT).

2019	Pension- 1.94%	SRT- 2.02%
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%

See independent auditor's report.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF CHANGES IN TRENTON SPECIAL SCHOOL DISTRICT'S
NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
BASED ON PARTICIPATION IN THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS
Last 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>
Total pension liability									
Service cost	\$ 117,392	\$ 121,946	\$ 131,534	\$ 134,593	\$ 135,842	\$ 144,102	\$ 147,416	\$ 148,197	\$ 167,608
Interest	316,153	329,745	341,791	360,355	350,818	354,351	372,918	389,338	416,786
Changes in benefit terms	-	-	-	-	-	-	-	-	-
Difference between actual & expected experience	(70,100)	(93,634)	8,201	(302,826)	(182,282)	(3,083)	(66,045)	26,805	112,887
Change of assumptions	-	-	-	95,633	-	-	-	477,823	-
Benefit payments, including refunds of employee contributions	(191,347)	(182,189)	(231,882)	(242,249)	(267,492)	(260,311)	(224,884)	(232,280)	(282,015)
Net change in total pension liability	172,098	175,868	249,644	45,506	36,886	235,059	229,405	809,883	415,266
Total pension liability - beginning	<u>4,193,656</u>	<u>4,365,754</u>	<u>4,541,622</u>	<u>4,791,266</u>	<u>4,836,772</u>	<u>4,873,658</u>	<u>5,108,717</u>	<u>5,338,122</u>	<u>6,148,005</u>
Total pension liability - ending (a)	<u>\$ 4,365,754</u>	<u>\$ 4,541,622</u>	<u>\$ 4,791,266</u>	<u>\$ 4,836,772</u>	<u>\$ 4,873,658</u>	<u>\$ 5,108,717</u>	<u>\$ 5,338,122</u>	<u>\$ 6,148,005</u>	<u>\$ 6,563,271</u>
Plan fiduciary net position									
Contributions - employer	\$ 35,010	\$ 55,553	\$ 57,682	\$ 70,088	\$ 67,179	\$ 70,359	\$ 71,850	\$ 74,174	\$ 83,461
Contributions - employee	66,056	70,144	72,830	70,088	66,913	70,078	71,565	73,879	82,848
Net investment income	657,370	139,984	122,076	523,276	416,488	394,784	277,311	1,491,116	(274,133)
Benefit payments, including refunds of employee contributions	(191,347)	(182,189)	(231,882)	(242,249)	(267,492)	(260,311)	(224,884)	(232,280)	(282,015)
Administrative expense	(2,320)	(3,319)	(4,955)	(5,066)	(5,507)	(5,340)	(5,207)	(4,944)	(6,343)
Net change in plan fiduciary net position	564,769	80,173	15,751	416,137	277,581	269,570	190,635	1,401,945	(396,182)
Plan fiduciary net position - beginning	<u>4,010,193</u>	<u>4,574,962</u>	<u>4,655,135</u>	<u>4,670,886</u>	<u>5,087,023</u>	<u>5,364,604</u>	<u>5,634,174</u>	<u>5,824,809</u>	<u>7,226,754</u>
Plan fiduciary net position - ending (b)	<u>\$ 4,574,962</u>	<u>\$ 4,655,135</u>	<u>\$ 4,670,886</u>	<u>\$ 5,087,023</u>	<u>\$ 5,364,604</u>	<u>\$ 5,634,174</u>	<u>\$ 5,824,809</u>	<u>\$ 7,226,754</u>	<u>\$ 6,830,572</u>
Net Pension Liability (Asset) - ending (a) - (b)	<u>\$ (209,208)</u>	<u>\$ (113,513)</u>	<u>\$ 120,380</u>	<u>\$ (250,251)</u>	<u>\$ (490,946)</u>	<u>\$ (525,457)</u>	<u>\$ (486,687)</u>	<u>\$ (1,078,749)</u>	<u>\$ (267,301)</u>
Plan fiduciary net position as a percentage of total pension liability	104.79%	102.50%	97.49%	105.17%	110.07%	110.29%	109.12%	117.55%	104.07%
Covered - employee payroll	\$ 1,321,093	\$ 1,402,860	\$ 1,456,593	\$ 1,401,736	\$ 1,338,227	\$ 1,401,559	\$ 1,431,286	\$ 1,477,562	\$ 1,477,562
Net pension liability (asset) as a percentage of covered-employee payroll	-15.84%	-8.09%	8.26%	-17.85%	-36.69%	-37.49%	-34.00%	-73.01%	-18.09%

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 presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

Changes of 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 of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth and mortality improvements.

See independent auditor's report.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF TRENTON SPECIAL SCHOOL DISTRICT'S CONTRIBUTIONS
BASED ON PARTICIPATION IN THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS
Last 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>2022</u>
Actuarially determined contribution	\$ 35,010	\$ 55,553	\$ 57,682	\$ 55,509	\$ 67,179	\$ 70,359	\$ 63,692	\$ 65,752	\$ 83,180	\$ 110,638
Contributions in relation to the actuarially determined contributions	<u>35,010</u>	<u>55,553</u>	<u>57,682</u>	<u>70,088</u>	<u>67,179</u>	<u>70,359</u>	<u>71,850</u>	<u>74,174</u>	<u>83,180</u>	<u>110,638</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(14,579)</u>	<u>-</u>	<u>-</u>	<u>(8,158)</u>	<u>(8,422)</u>	<u>-</u>	<u>-</u>
Covered-employee payroll	\$ 1,321,093	\$ 1,402,860	\$ 1,456,593	\$ 1,401,736	\$ 1,338,227	\$ 1,401,559	\$ 1,431,286	\$ 1,477,562	\$ 1,656,971	\$ 1,748,467
Contributions as a percentage of covered-employee payroll	3.96%	3.96%	3.96%	5.00%	5.02%	5.02%	5.02%	5.02%	5.02%	6.33%

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 presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior years' data, if needed.

Notes to Schedule:

Valuation Date : Actuarially determined contribution rates for fiscal year 2022 calculated based on the June 30, 2020 actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by year
Asset valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.50 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	7.25 percent, net of investment expense, including inflation
Retirement age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of living adjustments	2.25 percent

Changes of assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

See independent auditor's report.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE DISTRICT'S PROPORTIONATE SHARE OF
COLLECTIVE OPEB LIABILITY AND RATIOS
For the Years Ended June 30,

Teacher Group Insurance Plan

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total OPEB Liability					
Service cost	\$ 31,907	\$ -	\$ 104,766	\$ 134,810	\$ 168,291
Interest	28,383	-	69,712	50,514	61,479
Plan changes	-	1,220,358	-	-	-
Differences between expected and actual experience	-	-	(39,949)	7,555	158,777
Changes of assumptions	-	-	227,364	412,556	(260,070)
Contribution - employer	-	-	-	-	-
Benefits Payments and Refunds	(86,105)	-	(112,734)	(71,335)	(85,504)
Net Change in Total OPEB Liability	(25,815)	1,220,358	249,159	534,100	42,973
Total OPEB Liability - beginning	742,675	716,860	1,937,218	2,186,377	2,720,477
Total OPEB Liability - ending	\$ 716,860	\$ 1,937,218	\$ 2,186,377	\$ 2,720,477	\$ 2,763,450
Nonemployer contributing entities proportionate share of the collective total OPEB liability	-	1,220,358	820,197	817,882	855,383
Employer's proportionate share of the collective total OPEB liability	716,860	1,366,180	1,547,118	1,902,595	1,908,067
Covered Employee Payroll	\$ 5,979,496	\$ 5,913,086	\$ 4,147,683	\$ 4,361,536	\$ 4,002,100
Employer's proportionate share of the collective total OPEB liability as a percentage of covered-employee payroll	11.99%	32.76%	52.71%	62.37%	69.05%

Notes to Schedule

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

The amounts reported for each fiscal year were determined as of the prior fiscal year-end.

This schedule is intended to display ten years of information. Additional years will be displayed as they become available.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE THE DISTRICT'S PROPORTIONATE SHARE OF
COLLECTIVE OPEB LIABILITY AND RATIOS
For the Years Ended June 30,

The Tennessee Plan

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Total OPEB Liability						
Service cost	\$ 6,745	\$ 5,488	\$ 4,209	\$ 7,142	\$ 10,507	\$ 8,629
Interest	14,963	16,687	17,047	16,534	12,217	10,640
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	-	9,932	(8,199)	(13,681)	9,527	4,005
Changes of assumptions	(39,407)	(3,458)	7,983	90,592	(68,002)	(78,075)
Contribution - employer	-	-	-	-	-	-
Benefits Payments and Refunds	(24,600)	(24,884)	(25,728)	(21,936)	(22,346)	(22,868)
Net Change in Total OPEB Liability	(42,299)	3,765	(4,688)	78,651	(58,097)	(77,669)
Total OPEB Liability - beginning	518,000	475,701	479,466	474,778	553,429	495,332
Total OPEB Liability - ending	\$ 475,701	\$ 479,466	\$ 474,778	\$ 553,429	\$ 495,332	\$ 417,663
Nonemployer contributing entities proportionate share of the collective total OPEB liability	475,701	479,466	474,778	553,429	495,332	417,663
Employer's proportionate share of the collective total OPEB liability	-	-	-	-	-	-
Covered Employee Payroll	\$ 6,511,048	\$ 5,979,496	\$ 5,913,086	\$ 4,147,683	\$ 4,361,536	\$ 4,002,100
Employer's proportionate share of the collective total OPEB liability as a percentage of covered-employee payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes to Schedule

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

The amounts reported for each fiscal year were determined as of the prior fiscal year-end.

This schedule is intended to display ten years of information. Additional years will be displayed as they become available.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF NOTES TO OPEB REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ending June 30, 2022

Valuation date June 30, 2022
Measurement date June 30, 2022

Methods and Assumptions Used to Determine Total OPEB Liability

Actuarial Cost Method Entry Age Normal

Inflation 2.25%

Discount Rate 2.54%

Salary Increases Assumed salary increases are the same as used by TCRS: 8.72% at age 20 graded to 3.44% at age 70 (with 4.00% weighted average).

Demographic Assumptions Unless noted otherwise, demographic assumptions employed in the June 30, 2022 evaluation were the same as those employed in the July 1, 2020 for a Group I employees in the Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These demographic assumptions were developed by TCRS from an Actuarial Experience Study (undertaken on behalf of TCRS) and are considered appropriate for use in this OPEB Actuarial Valuation. These include assumed rates of future salary increases, termination, mortality, disability, and retirement.

Healthcare Cost Trend Rates Premium subsidies provided by the State and local employers are assumed to remain unchanged for the entire projection.

Other Information:

Notes See the Actuarial Valuation Report as of June 30, 2022
There were no benefit changes during the measurement period.
There have been no method changes since the prior year.

The Teacher Group Insurance Plan

The financial accounting valuation reflects the following assumption changes
- The discount rate increased from 2.16% to 2.54%
- The medical and drug trend rate assumptions were updated to reflect more recent experience as of the Measurement Date.
- A change in expected per capita health claims to reflect more recent information as of The Measurement Date.

The Tennessee Plan:

The financial accounting valuation reflects the following assumption changes
- The discount rate increased from 2.16% to 2.54%

See independent auditor's report.

SUPPLEMENTARY INFORMATION SECTION

**TRENTON SPECIAL SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2023**

	<u>Special Revenue</u>			<u>Total</u>
	<u>Cafeteria Fund</u>	<u>Bus Garage Fund</u>	<u>Internal School Funds</u>	
Assets				
Cash	\$ 813,395	\$ 17,683	\$ 388,820	\$ 1,219,898
Accounts receivable - grant	54,571	-	-	54,571
Due from other funds	4,360	-	-	4,360
Inventories	33,997	44,697	-	78,694
Total assets	<u>\$ 906,323</u>	<u>\$ 62,380</u>	<u>\$ 388,820</u>	<u>\$ 1,357,523</u>
Liabilities and Fund Balance				
Liabilities				
Accounts payable	\$ 56,086	\$ 62	\$ -	\$ 56,148
Due to other funds	12,316	19	-	12,335
Total liabilities	68,402	81	-	68,483
Fund Balance				
Nonspendable				
Inventory	33,997	44,697	-	78,694
Restricted				
Internal school fund	-	-	388,820	388,820
Operation of non-instructional services	803,924	17,602	-	821,526
Total fund balance	837,921	62,299	388,820	1,289,040
Total liabilities and fund balance	<u>\$ 906,323</u>	<u>\$ 62,380</u>	<u>\$ 388,820</u>	<u>\$ 1,357,523</u>

See independent auditor's report.

TRENTON SPECIAL SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	<u>Special Revenue</u>			<u>Total</u>
	<u>Cafeteria Fund</u>	<u>Bus Garage Fund</u>	<u>Internal School Funds</u>	
Revenues				
Local revenue	\$ -	\$ 552,951	\$ -	\$ 552,951
Charges for services	118,343	-	-	118,343
Federal and state funds	1,001,437	-	-	1,001,437
Commodities	83,932	-	-	83,932
Interest	842	-	-	842
Internal School Funds revenue	-	-	936,120	936,120
Total revenues	<u>1,204,554</u>	<u>552,951</u>	<u>936,120</u>	<u>2,693,625</u>
Expenditures				
Support services				
Other student support	-	-	923,797	923,797
Transportation	-	544,470	-	544,470
Non-instructional services				
Food service	1,342,318	-	-	1,342,318
Total expenditures	<u>1,342,318</u>	<u>544,470</u>	<u>923,797</u>	<u>2,810,585</u>
Net change in fund balance	(137,764)	8,481	12,323	(116,960)
Fund balance - beginning	907,255	80,150	377,531	1,364,936
Prior period adjustment	63,810	-	(1,034)	62,776
Fund balance - beginning restated	971,065	80,150	376,497	1,427,712
Increase (decrease) in reserves	<u>4,620</u>	<u>(26,332)</u>	<u>-</u>	<u>(21,712)</u>
Fund balance - ending	<u>\$ 837,921</u>	<u>\$ 62,299</u>	<u>\$ 388,820</u>	<u>\$ 1,289,040</u>

See independent auditor's report.

**TRENTON SPECIAL SCHOOL DISTRICT
CAFETERIA FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Over (Under)
Revenues				
Student lunches	\$ 30,256	\$ 30,256	\$ 108,583	\$ 78,327
Adult lunches	10,000	10,000	9,760	(240)
Ala Carte Sales	200	200	-	(200)
State matching	8,000	8,000	8,907	907
USDA lunch funds	700,000	700,000	528,352	(171,648)
USDA breakfast funds	700,000	700,000	314,348	(385,652)
USDA commodity	70,804	70,804	83,932	13,128
USDA Other	356,341	414,409	149,830	(264,579)
Interest earned	22,545	22,545	842	(21,703)
Total revenues	<u>1,898,146</u>	<u>1,956,214</u>	<u>1,204,554</u>	<u>(751,660)</u>
Expenditures				
Supervisor/director	30,196	31,156	31,156	-
Clerical personnel	3,118	3,136	3,136	-
Cafeteria personnel	264,265	260,074	260,074	-
Other salaries	15,000	15,706	16,131	425
Employee benefits	106,859	103,342	103,342	-
Communication	100	100	-	(100)
Equipment maintenance	8,000	8,000	6,143	(1,857)
Travel and transportation	2,000	2,000	2,190	190
Other contracted services	30,000	30,000	22,287	(7,713)
Food services	500,000	558,068	608,634	50,566
Commodities	70,804	83,932	83,932	-
Uniforms	3,000	3,066	3,066	-
Utilities	50,000	42,830	22,921	(19,909)
In-service training	4,000	4,000	4,400	400
Supplies	120,000	120,000	57,190	(62,810)
Other charges	755,804	755,804	117,716	(638,088)
Total expenditures	<u>1,963,146</u>	<u>2,021,214</u>	<u>1,342,318</u>	<u>(678,896)</u>
Net change in fund balance	<u>\$ (65,000)</u>	<u>\$ (65,000)</u>	<u>(137,764)</u>	<u>\$ (72,764)</u>
Fund Balance - beginning			907,255	
Prior period adjustment			63,810	
Fund balance - beginning restated			<u>971,065</u>	
Increase (Decrease) in Reserve for Inventory			4,620	
Fund Balance - ending			<u>\$ 837,921</u>	

See independent auditor's report.

**TRENTON SPECIAL SCHOOL DISTRICT
GIBSON COUNTY SCHOOL BUS GARAGE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Over
				(Under)
Revenues				
Local revenues	\$ 397,155	\$ 544,451	\$ 552,951	\$ 8,500
Total Revenues	<u>397,155</u>	<u>544,451</u>	<u>552,951</u>	<u>8,500</u>
Expenditures				
Salaries - mechanics	132,499	132,500	132,500	-
Salaries - other	24,520	24,521	24,514	(7)
Employee benefits	34,898	37,098	35,924	(1,174)
Travel	1,000	1,650	1,699	49
Communications	3,500	3,500	2,862	(638)
Laundry service	2,800	2,800	2,523	(277)
Medical and dental services	600	600	461	(139)
Other contracted services	3,488	8,988	9,353	365
Postal charges	250	250	-	(250)
Garage supplies	4,000	7,300	7,592	292
Fuel and lubricants	20,000	14,420	14,420	-
Other supplies and materials	4,000	4,000	3,108	(892)
Tires and tubes	30,000	67,000	68,205	1,205
Repair parts for vehicles	65,000	170,000	172,347	2,347
Insurance on vehicles	3,100	3,100	3,100	-
Other charges	25,000	27,000	27,745	745
Capital Outlay - Administrative Equipment	12,500	10,224	10,117	(107)
Capital Outlay - Transportation Equipment	30,000	29,500	28,000	(1,500)
Total expenditures	<u>397,155</u>	<u>544,451</u>	<u>544,470</u>	<u>19</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>8,481</u>	<u>\$ 8,481</u>
Fund balance - beginning			80,150	
Increase (decrease) in reserve for inventory			<u>(26,332)</u>	
Fund balance - ending			<u>\$ 62,299</u>	

See independent auditor's report.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS
GENERAL OBLIGATION DEBT
June 30, 2023

Year Ending June 30,	Limited Tax School Bonds, Series 2020		Total
	Principal	Interest	
2024	\$ 660,000	\$ 575,419	\$ 1,235,419
2025	700,000	542,419	1,242,419
2026	720,000	507,419	1,227,419
2027	760,000	471,419	1,231,419
2028	805,000	433,419	1,238,419
2029	830,000	393,169	1,223,169
2030	865,000	351,669	1,216,669
2031	900,000	308,419	1,208,419
2032	905,000	290,419	1,195,419
2033	910,000	272,319	1,182,319
2034	915,000	252,981	1,167,981
2035	915,000	233,538	1,148,538
2036	920,000	212,950	1,132,950
2037	925,000	191,100	1,116,100
2038	935,000	167,975	1,102,975
2039	800,000	144,600	944,600
2040	800,000	124,600	924,600
2041	800,000	103,600	903,600
2042	800,000	82,600	882,600
2043	750,000	61,600	811,600
2044	745,000	40,975	785,975
2045	745,000	20,488	765,488
	\$ 18,105,000	\$ 5,783,097	\$ 23,888,097

See independent auditor's report.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF CHANGES IN LONG-TERM DEBT BY INDIVIDUAL ISSUE
 June 30, 2023

Description of Indebtedness	Original amount of issue	Interest rate	Date of issue	Final maturity date	Outstanding 6/30/22	Issued during period	Paid and/or matured during period	Refunded during period	Outstanding 6/30/23
Bonds payable									
Payable through general fund									
Limited Tax School Bonds - Series 2020	19,380,000	2.125% - 5.00%	June 1, 2021	May 1, 2045	\$ 18,760,000	\$ -	\$ 655,000	\$ -	\$ 18,105,000
Total bonds payable through general fund					<u>\$ 19,995,000</u>	<u>\$ -</u>	<u>\$ 655,000</u>	<u>\$ -</u>	<u>\$ 18,105,000</u>

See independent auditor's report.

**TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF PROPERTY TAX RATES AND ASSESSMENTS -
LAST TEN YEARS**

For the Year Ended June 30, 2023

TEN YEAR SCHEDULE OF PROPERTY TAX RATES AND ASSESSMENTS

<u>Year Ended June 30,</u>	<u>Assessed Valuation</u>	<u>Tax Rate Per \$100</u>	<u>Levy</u>
2023	\$ 141,306,535	\$ 2.1105	\$ 2,982,274
2022	130,620,885	2.1105	2,756,754
2021	127,768,164	2.1105	2,696,547
2020	124,062,742	2.1105	2,618,344
2019	120,577,493	2.1600	2,604,474
2018	120,256,969	2.1600	2,597,551
2017	118,699,578	2.1600	2,563,911
2016	115,882,381	2.1600	2,503,059
2015	114,499,949	2.0874	2,390,072
2014	111,816,013	2.1300	2,381,681
2013	112,362,220	2.1300	2,393,315
2012	106,265,554	2.1300	2,263,456
2011	104,619,721	2.1300	2,228,400

The following tax was levied on January 1, 2023:

2024	\$ 143,878,320	\$2.1105	\$ 3,036,552
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See independent auditor's report.

TRENTON SPECIAL SCHOOL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND SCHEDULE OF STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2023

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the SEFA) and schedule of state financial assistance (the SSFA) include the federal and state award activity of Trenton Special School District (the District) under programs of the federal and state governments for the year ended June 30, 2023. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because these schedules present only a selected portion of the operations of the District, they are not intended to and do not present the statement of net position, statement of activities, or cash flows of the District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the SEFA and SSFA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the SEFA and SSFA represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

See independent auditor's report.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Grantor Agency/ Pass-through Agency/ Program Name and Number	Assistance Listing Number	Contract Number	Expenditures
U.S. Department of Agriculture			
<i>Tennessee Department of Agriculture</i>			
Child Nutrition Cluster:			
School Breakfast Program	10.553*	N/A	<u>\$ 314,348</u>
National School Lunch Program	10.555*	N/A	528,352
National School Lunch Program - Commodities	10.555*	N/A	83,932
National School Lunch Program- Snack	10.555*	N/A	50,524
National School Lunch Program- CNLOCF	10.555*	N/A	44,690
Notional School Lunch Program- Pandemic EBT admin costs	10.555*	N/A	628
Total National School Lunch Program			<u>708,126</u>
Fresh Fruit and Vegetable Program	10.582*	N/A	<u>36,492</u>
Total Child Nutrition Cluster			<u>1,058,966</u>
Farm to School	10.575	USDA-FNS-2023-F2S	<u>17,496</u>
Total Department of Agriculture			<u>1,076,462</u>
U.S. Department of Education			
<i>Tennessee Department of Education</i>			
Career and Technical Education - Basic Grants to States			
Carl Perkins	84.048	V048A210042	29,962
Carl Perkins IV Reserve Grant	84.048A	V048A180042	<u>48,703</u>
			<u>78,665</u>
Comprehensive Literacy Development- Title I, Part E - HQIM Literacy Implementation networks	84.371C	S371C200013	<u>73,100</u>
Title I, Grants to Local Education Agencies			
Title I	84.010	S010A200042	<u>499,644</u>
Special Education Cluster (IDEA)			
Special Education - Grants to States			
IDEA	84.027	H027A200052	293,973
COVID - IDEA - ARP	84.027	H027X210052	<u>31,009</u>
			<u>324,982</u>
Special Education - Preschool Grants			
Special Education - Preschool High Cost Grant	84.173	unknown	2,925
IDEA Preschool	84.173	H173A180095	<u>6,471</u>
			<u>9,396</u>
Total Special Education Cluster (IDEA)			<u>331,453</u>
Twenty-First Century Community Learning Centers - Out of School Time Career Pathway Program	84.287D	S287D200003	78,548
Twenty-First Century Community Learning Centers - Title IV Part B, 21st Century	84.287C	S287C220043	<u>290,582</u>
			369,130
English Language Acquisition Grants			
Title III, Part A	84.365	S365A180042	<u>13,075</u>

See independent auditor's report.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Grantor Agency/ Pass-through Agency/ Program Name and Number	Assistance Listing Number	Contract Number	Expenditures
COVID 19 - Education Stabilization Fund - ESSER Literacy Training	84.425D*	S425D200047	1,000
COVID 19 - Education Stabilization Fund - GEER - Math Implementation Grant	84.425D*	S425D210047	71,250
COVID 19 - Education Stabilization Fund - ARP- ESSER	84.425U*	S425U210047	739,286
COVID 19 - Education Stabilization Fund - GEER - Early Literacy Network	84.425C*	S425C210047	40,000
COVID 19 - Education Stabilization Fund - GEER - Innovative High School	84.425C*	S425C200027	151,770
COVID 19 - Education Stabilization Fund - ARP Homeless Children	84.425W*	S425W210044	<u>1,729</u>
			<u>1,005,035</u>
Supporting Effective Instruction State Grant Title II, Part A Training	84.367	S367A180040	<u>-</u>
Total Department of Education			<u>2,373,027</u>
U.S. Department of Health and Human Services			
<i>Tennessee Department of Education</i>			
Epidemiology and Laboratory Capacity for Infectious Disease	93.323	FY 2022	<u>89,580</u>
Total Department of Health and Human Services			<u>89,580</u>
Total Federal Awards			<u>\$ 3,539,069</u>

NOTE: Nonmonetary assistance is reported in the schedule at the fair value of the commodities received and issued.

* Major federal program.

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For the Year Ended June 30, 2023

Grantor Agency/ Program Name	Contract Number	Expenditures
Tennessee Department of Education		
Child Nutrition State Match	577100	\$ 8,907
CCTE Innovative Schools	unknown	224,614
Driver's Education	343200	3,765
Early Childhood Grant - Pilot	911400	412,197
Learning Camp Transportation	unknown	19,607
School Safety	503000	30,870
Stream Mini Camp	unknown	122,283
Coordinated School Health	545300	105,000
Career Ladder	500700	13,021
Family Resource Center	911900	<u>29,612</u>
Total State Financial Assistance		<u>\$ 969,876</u>

See independent auditor's report.

INTERNAL CONTROL AND COMPLIANCE SECTION



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*

To the Board of Education
Trenton Special School District
Trenton, 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, each major fund, and the aggregate remaining fund information of Trenton Special School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Trenton Special School District's basic financial statements as listed in the table of contents and have issued our report thereon dated February 1, 2024.

Report on Internal Control Over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Trenton Special School District's financial

statements are free of 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 no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

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.

ATA, PLLC

Jackson, Tennessee
February 1, 2024



Independent Auditor's Report on Compliance for Each Major Federal Program and on Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Education
Trenton Special School District
Trenton, Tennessee

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Trenton Special School District (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Trenton Special School District's major federal programs for the year ended June 30, 2023. Trenton Special School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with each type of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinions on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material

weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

ATA, PLLC

Jackson, Tennessee

February 1, 2024

TRENTON SPECIAL SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

SECTION I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	_____ yes	_____ <u>X</u> no
Significant deficiency(ies) identified?	_____ yes	_____ <u>X</u> none reported
Noncompliance material to financial statements noted?	_____ yes	_____ <u>X</u> no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	_____ yes	_____ <u>X</u> no
Significant deficiencies identified?	_____ yes	_____ <u>X</u> none reported

Type of auditor's report issued on compliance for major programs:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ yes	_____ <u>X</u> no
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Identification of major programs:

<u>ALN Number</u>	<u>Name of Federal Program or Cluster</u>
-------------------	---

84.425 10.553, 10.555, 10.582	Education Stabilization Fund Child Nutrition Cluster
----------------------------------	---

Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>750,000</u>
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Auditee qualified as low-risk auditee?	_____ <u>X</u> yes	_____ no
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SECTION II – Financial Statement Findings

None reported.

SECTION III – Federal Award Findings and Questioned Costs

None reported.

TRENTON SPECIAL SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

FINANCIAL STATEMENTS FINDINGS

None reported.

FEDERAL AWARD FINDINGS AND QUESTION COSTS

None reported.



Parra, Shannon <shannon.parra@trentonssd.org>

February Board Agenda

Pillow, Paul <paul.pillow@trentonssd.org>
To: "Parra, Shannon" <shannon.parra@trentonssd.org>

Mon, Jan 29, 2024 at 9:59 AM

We have two band competitions coming up...

Feb. 8 - 10 All West in Memphis 4 students and 1 chaperone
Feb. 22 - 24 Austin Peay State Univ. Honor Band 8 students and 1 chaperone

Thanks!

On Mon, Jan 29, 2024 at 9:41 AM Parra, Shannon <shannon.parra@trentonssd.org> wrote:
[Quoted text hidden]

--
Paul Pillow, Principal
Trenton Rosenwald Middle School
2065 Highway 45 By-Pass
Trenton, TN 38382

(731) 855-2422

"TRMS: Expect Success, Nothing Less!"



Parra, Shannon <shannon.parra@trentonssd.org>

February Board Agenda

Pillow, Paul <paul.pillow@trentonssd.org>
To: "Parra, Shannon" <shannon.parra@trentonssd.org>

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"TRMS: Expect Success, Nothing Less!"



Parra, Shannon <shannon.parra@trentonssd.org>

February Board Agenda

Campbell, Sonya <sonya.campbell@trentonssd.org>
To: "Parra, Shannon" <shannon.parra@trentonssd.org>

Mon, Jan 29, 2024 at 10:23 AM

The band has an overnight trip planned for All West on Feb. 8-10 and another field trip at Austin Peay February 23-24. We need to ask for approval of those, please.

On Mon, Jan 29, 2024 at 9:41 AM Parra, Shannon <shannon.parra@trentonssd.org> wrote:

[Quoted text hidden]



Parra, Shannon <shannon.parra@trentonssd.org>

February Board Agenda

Campbell, Sonya <sonya.campbell@trentonssd.org>
To: "Parra, Shannon" <shannon.parra@trentonssd.org>

Mon, Jan 29, 2024 at 10:23 AM

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On Mon, Jan 29, 2024 at 9:41 AM Parra, Shannon <shannon.parra@trentonssd.org> wrote:

[Quoted text hidden]

February 6, 2024
New Budget Items

Vocational Education Program			
Battelle Grant for TRMS STEM			
Revenue		Debit	
46980-002	Other State Grants	\$5,000.00	
		\$5,000.00	
Expenditures			Credit
71300-429-002	Instructional Supplies & Materials		\$5,000.00
			\$5,000.00
Other Student Support			
Donations from United Methodist Women for Student Emergency Fund			
Revenue		Debit	
44570-805	Contributions & Gifts	\$250.00	
		\$250.00	
Expenditures			Credit
72130-499-805	Other Supplies & Materials		\$250.00
			\$250.00
Public School Safety Grant			
Revenue		Debit	
46980-055	Other State Grants	\$32,431.51	
		\$32,431.51	
Expenditures			Credit
72130-499-055	Other Student Support - Other Supplies & materials		\$14,331.57
72620-701-055	Maintenance of Plant - Admin Eqt		\$18,100.00
		Total	\$32,431.51

10/30/2023

IDEA Partnership for Systemic Change (K-12)

71200-198	Non-Certified Substitutes	4,000.00
71200-201	Social Security	250.00
71200-212	Medicare	100.00
71200-429	Inst. Supplies and Materials	1,650.00
71200-725	SPED Equipment	<u>2,000.00</u>
		8,000.00

72220-524	Inservice/Staff Development	<u>2,000.00</u>
		2,000.00

Total 10,000.00

Revenue 47143



Resolution Opposing Governor Lee’s Education Freedom Scholarship Act

Trenton Special School District

Tuesday, February 6, 2024

WHEREAS, the Constitution of the State of Tennessee, in Article XI, Section 12, states that the Tennessee legislature “shall provide for the maintenance, support, and eligibility standards of a system for free public schools;” and

WHEREAS, the fulfillment of this constitutional guarantee is heavily reliant upon adequate state funding, which is vital for equipping schools with the necessary resources to serve the various needs of Tennessee’s students; and

WHEREAS, the Trenton Special School District Board of Education is charged with governing the school district so that all students, regardless of background, needs, or ability, receive the best possible educational opportunities in order to graduate prepared to enter postsecondary institution or the workforce; and

WHEREAS, Trenton Special School District is an educational community with a diverse student population of 1,267 students; and

WHEREAS, Trenton Special School District offers a diverse range of invaluable opportunities and specialized programs tailored to meet individual needs of our students. These offerings encompass a comprehensive array, including, but not limited to, Special Education services, English as a Second Language (ESL) services, Response to Intervention (RTI) services, mental health counseling, afterschool tutoring and enrichment opportunities, fine arts courses and clubs, athletic teams, a K-12 STEM program, and a variety of Career and Technical Education (CTE) courses designed to align with local workforce needs. These programs not only cater to the specific requirements for each student but also fulfill the mandate outlined in the Tennessee Constitution, ensuring a free and public education for all; and

WHEREAS, Trenton Special School District is a cornerstone of the local community, with 194 employees who provide educational services to all students regardless of background, need or ability; and

WHEREAS, Trenton Special School District is committed to maintaining local control over its schools, ensuring that they are reflective of the community’s needs and values; and

WHEREAS, Vouchers/Educational Savings Accounts (ESAs) threaten the district’s ability to maintain the quality of its educational offerings as Vouchers/ESAs would divert state funds to private actors and disrupt local control of education.

NOW, THEREFORE, BE IT RESOLVED, that the Trenton Special School District Board of Education hereby expresses its opposition to the Governor’s “Education Freedom Scholarship Act” as well as any other voucher or Education Savings Account legislation due to the detrimental impacts these programs will have on our students, schools, and community, and

BE IT FURTHER RESOLVED, that the Trenton Special School District Board of Education urges the Tennessee General Assembly to consider the effects that the Vouchers/Education Savings Accounts will have on local school districts and to instead seek out ways to support and strengthen public schools throughout Tennessee.

THIS RESOLUTION is adopted as of this 6th day of February, 2024, by the Trenton Special School District Board of Education.

_____ Justin Weaver, Board Chairman

_____ Dee Ann McEwen, Vice Chairman

_____ Dr. Mark Harper, Chairman Pro-Tem

_____ Clint Hickerson, Fiscal Agent

_____ Lisa Andrews-Young, Legislative Liaison

_____ Tim Haney, Director of Schools