



**Arlington Community Schools Regular Board Meeting  
December 14, 2021 5:30 PM  
12060 Arlington Trail, Arlington, TN 38002**

1. Call to Order and Roll Call
2. Pledge to the Flag
3. Moment of Silence
4. Citizens Comments (limited to 2 minutes per speaker)
5. Approval of Agenda
6. Reports
  - 6.A. Chairman's Report
  - 6.B. Superintendent's Report
  - 6.C. Financial Report
    - 6.C.1. Monthly Financial Report
    - 6.C.2. Inter Local Health Trust Report
  - 6.D. TLN Report
7. Consent Agenda
  - 7.A. Approval of Minutes from November 16, 2021
  - 7.B. Policy 4.605 Graduation Requirements
  - 7.C. Policy 5.101 Temporary COVID-19 Leave
  - 7.D. Policy 6.313 Discipline Policy
  - 7.E. Policy 6.4081 Safe Relocation of Students - RESCINDED
8. Miscellaneous Budget Items
  - 8.A. Resolution 2021-21 of the Arlington Community Schools Board of Education Amending the 2021-2022 Schools Budget
9. Business/Recommended Action Items
  - 9.A. Resolution 2021-22 of the Arlington Community Schools Board of Education amending the 2021-2022 Schools Fee Schedule
  - 9.B. Approval of 2022-23 Budget Planning and Preparation Calendar
10. Adjournment



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ARLINGTON COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
2021-2022 BUDGET REPORT

October 31, 2021  
Arlington, Tennessee

# ARLINGTON COMMUNITY SCHOOLS

## GENERAL FUND REVENUE

12/02/2021

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 419272

3:11:58 PM

FOR OCTOBER, 2021 THRU OCTOBER, 2021

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
40110	Current Property Tax	13,500,000.00	13,500,000.00	273,201.79	985,600.87	0.00	0.00	12,514,399.13	7
40120	Trustee's Collection - Prior Years	190,000.00	190,000.00	-8,498.22	34,146.00	0.00	0.00	155,854.00	18
40130	Clerk & Master/Circuit Court - Prior Years	130,000.00	130,000.00	13,251.41	25,149.25	0.00	0.00	104,850.75	19
40140	Interest & Penalty	15,000.00	15,000.00	1,129.82	5,196.79	0.00	0.00	9,803.21	35
40162	Payments in Lieu of Taxes - Local Utilities	100,000.00	100,000.00	0.00	133.18	0.00	0.00	99,866.82	0
40163	Payments in Lieu of Taxes - Other	140,000.00	140,000.00	0.00	8,391.71	0.00	0.00	131,608.29	6
40210	Local Option Sales Taxes	5,795,000.00	5,795,000.00	617,246.76	1,252,558.89	0.00	0.00	4,542,441.11	22
40240	Wheel Tax	1,200,000.00	1,200,000.00	105,682.46	105,682.46	0.00	0.00	1,094,317.54	9
40270	Business Tax	1,500.00	1,500.00	335.58	494.80	0.00	0.00	1,005.20	33
40275	Mixed Drink Tax	15,000.00	15,000.00	0.00	12,771.82	0.00	0.00	2,228.18	85
40610	Current Property Tax	160,000.00	160,000.00	0.00	0.00	0.00	0.00	160,000.00	0
43513	Tuition - Summer School	6,000.00	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0
43517	Tuition - Other	497,121.00	497,121.00	225,720.00	461,742.12	0.00	0.00	35,378.88	93
43990	Other Charges for Services	300.00	300.00	0.00	50.00	0.00	0.00	250.00	17
44120	Lease/Rentals	75,000.00	75,000.00	2,216.00	11,859.00	0.00	0.00	63,141.00	16
44170	Miscellaneous Refunds	1,700.00	1,700.00	411.50	604.65	0.00	0.00	1,095.35	36
44990	Other Local Revenue	90,000.00	90,000.00	7,500.00	30,000.00	0.00	0.00	60,000.00	33
46511	Basic Education Program	24,037,000.00	24,037,000.00	2,412,700.00	7,238,100.00	0.00	0.00	16,798,900.00	30
46610	Career Ladder Program	72,000.00	72,000.00	0.00	1,179.20	0.00	0.00	70,820.80	2
47590	Other Federal Thru State	45,000.00	45,000.00	25,214.00	25,214.00	0.00	0.00	19,786.00	56
49700	Insurance Recovery	125,000.00	125,000.00	3,720.00	4,598.00	0.00	0.00	120,402.00	4
49800	Transfers In	3,509,871.00	3,509,871.00	1,899.61	5,409.79	0.00	0.00	3,504,461.21	0
<b>TOTALS:</b>	<b>Ledger Type: 4 - REVENUES</b>	<b>49,705,492.00</b>	<b>49,705,492.00</b>	<b>3,681,730.71</b>	<b>10,208,882.53</b>	<b>0.00</b>	<b>0.00</b>	<b>39,496,609.47</b>	<b>21</b>

# ARLINGTON COMMUNITY SCHOOLS

## GENERAL FUND EXPENSES

11/30/2021

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 419206

2:34:30 PM

FOR OCTOBER, 2021 THRU OCTOBER, 2021

LEDGER TYPE : 5 - EXPENSES

DEPARTMENT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
000	DEPARTMENT CODE N/A	976,519.00	976,519.00	333,333.00	333,333.00	0.00	0.00	643,186.00	34
110	BOARD OF EDUCATION	1,043,538.00	996,468.00	44,905.41	284,978.56	0.00	0.00	711,489.44	29
210	DIRECTOR OF SCHOOLS	852,435.00	891,505.00	74,612.37	298,388.33	13,781.19	500.00	578,835.48	35
215	OFFICE OF PRINCIPAL	2,911,319.00	2,911,319.00	239,634.10	784,977.20	0.00	0.00	2,126,341.80	27
310	REGULAR EDUCATION INSTRUCTION	24,059,789.00	23,953,729.00	1,926,962.59	5,845,419.07	48,158.62	211.99	18,059,939.32	25
315	ALTERNATIVE EDUCATION	300,252.00	406,312.00	20,645.72	60,503.45	0.00	0.00	345,808.55	15
320	SPECIAL EDUCATION	3,126,145.00	3,126,145.00	219,379.26	674,242.79	4,090.81	0.00	2,447,811.40	22
325	CAREER & TECHNICAL INSTRUCTION	1,268,686.00	1,268,686.00	86,210.82	258,973.77	8,092.70	0.00	1,001,619.53	21
330	OTHER STUDENT SUPPORT	954,494.00	954,494.00	79,399.93	252,671.64	0.00	0.00	701,822.36	26
335	REGULAR EDUCATION INSTRUCTION SUPPORT	2,128,138.00	2,087,258.00	169,260.38	542,070.32	24,633.33	0.00	1,520,554.35	27
340	SPECIAL EDUCATION SUPPORT	1,262,361.00	1,262,361.00	96,465.91	271,084.42	6.99	0.00	991,269.59	21
345	CAREER & TECHNICAL SUPPORT	120,264.00	120,264.00	7,285.45	30,103.25	0.00	0.00	90,160.75	25
350	ACCOUNTABILITY	460,491.00	460,491.00	29,867.73	181,189.19	0.00	0.00	279,301.81	39
410	FISCAL SERVICES	586,290.00	587,890.00	42,735.35	214,879.82	1,800.00	0.00	371,210.18	37
515	HUMAN RESOURCES	510,450.00	508,850.00	37,958.97	150,544.50	7,504.40	0.00	350,801.10	31
610	STUDENT SERVICES	754,908.00	754,908.00	61,472.72	274,593.02	575.00	0.00	479,739.98	36
615	HEALTH SERVICES	335,172.00	367,572.00	29,168.62	94,782.24	372.09	0.00	272,417.67	26
710	OPERATION OF PLANT	2,318,071.00	2,326,071.00	187,846.85	753,441.54	587,513.31	0.00	985,116.15	58
715	MAINTENANCE OF PLANT	875,895.00	875,895.00	51,881.66	216,839.90	68,865.41	0.00	590,189.69	33
720	SAFETY	158,129.00	158,129.00	10,181.92	30,083.56	0.00	0.00	128,045.44	19
725	TECHNOLOGY	772,817.00	781,297.00	47,477.16	303,671.71	104,606.60	1,569.00	371,449.69	52
730	PLANNING	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
735	TRANSPORTATION	1,823,079.00	1,823,079.00	152,878.14	305,180.45	108,511.62	0.00	1,409,386.93	23
810	REGULAR CAPITAL OUTLAY	2,086,250.00	2,086,250.00	27,696.07	413,362.38	51,391.30	0.00	1,621,496.32	22
<b>TOTALS:</b>	<b>Ledger Type: 5 - EXPENSES</b>	<b>49,705,492.00</b>	<b>49,705,492.00</b>	<b>3,977,260.13</b>	<b>12,575,314.11</b>	<b>1,029,903.37</b>	<b>2,280.99</b>	<b>36,097,993.53</b>	<b>27</b>



ARLINGTON COMMUNITY SCHOOLS  
SCHOOL NUTRITION  
2021-2022 BUDGET REPORT

October 31, 2021  
Arlington, Tennessee

# ARLINGTON COMMUNITY SCHOOLS

## NUTRITION FUND REVENUE

11/29/2021

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 419152

1:59:25 PM

FOR OCTOBER, 2021 THRU OCTOBER, 2021

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
43521	Lunch Pymt-Child	0.00	0.00	157.50	454.50	0.00	0.00	-454.50	0
43522	Lunch Pymt-Adult	12,500.00	12,500.00	1,911.00	6,042.00	0.00	0.00	6,458.00	48
43523	Breakfast Income	1,000.00	1,000.00	93.00	282.00	0.00	0.00	718.00	28
43525	A la Carte Sales	100,000.00	100,000.00	29,769.25	84,944.20	0.00	0.00	15,055.80	85
46520	School Food Service	9,000.00	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0
47111	USDA School Lunch Program	600,000.00	634,305.58	182,133.73	593,324.44	0.00	0.00	40,981.14	94
47112	USDA Commodities	60,000.00	60,000.00	0.00	0.00	0.00	0.00	60,000.00	0
47113	USDA Breakfast	100,000.00	100,000.00	32,224.27	95,422.00	0.00	0.00	4,578.00	95
49800	Transfers In	627,186.00	627,186.00	0.00	0.00	0.00	0.00	627,186.00	0
<b>TOTALS:</b>	<b>Ledger Type: 4 - REVENUES</b>	<b>1,509,686.00</b>	<b>1,543,991.58</b>	<b>246,288.75</b>	<b>780,469.14</b>	<b>0.00</b>	<b>0.00</b>	<b>763,522.44</b>	<b>51</b>

# ARLINGTON COMMUNITY SCHOOLS

## NUTRITION FUND EXPENSES

11/30/2021

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 419211

2:50:29 PM

FOR OCTOBER, 2021 THRU OCTOBER, 2021

LEDGER TYPE : 5 - EXPENSES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
105	Supervisor/Director	213,200.00	216,700.00	19,521.14	66,457.22	0.00	0.00	150,242.78	31
165	Cafeteria Personnel	308,400.00	308,400.00	26,012.72	75,730.81	0.00	0.00	232,669.19	25
201	Social Security	32,339.00	35,839.00	2,663.22	8,416.02	0.00	0.00	27,422.98	23
204	Pensions	37,398.00	37,398.00	1,886.44	6,158.18	0.00	0.00	31,239.82	16
206	Life Insurance	3,585.00	3,585.00	87.98	219.95	0.00	0.00	3,365.05	6
207	Medical Insurance	75,000.00	66,500.00	4,452.18	11,130.45	0.00	0.00	55,369.55	17
212	Employer Medicare	7,564.00	8,664.00	622.91	1,968.39	0.00	0.00	6,695.61	23
217	Retirement Hybrid Stabilization	1,200.00	1,600.00	71.80	232.36	0.00	0.00	1,367.64	15
336	Maint & Repair-Equipment	2,000.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0
355	Travel	1,000.00	1,000.00	68.27	109.93	0.00	0.00	890.07	11
399	Other Contracted Services	16,000.00	16,000.00	160.00	640.00	1,120.00	0.00	14,240.00	11
422	Food Supplies	600,000.00	600,000.00	77,595.26	224,566.93	37,156.06	1,518.22	336,758.79	44
435	Office Supplies	1,000.00	1,000.00	0.00	183.03	0.00	0.00	816.97	18
451	Uniforms	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
469	USDA Commodities	75,000.00	75,000.00	0.00	0.00	0.00	0.00	75,000.00	0
471	Software	5,000.00	5,000.00	0.00	495.00	0.00	0.00	4,505.00	10
499	Other Supplies & Materials	110,000.00	110,000.00	8,029.97	27,494.74	14,191.05	368.16	67,946.05	38
524	In-Service/Staff Development	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0
599	Other Charges	5,000.00	9,305.58	1,935.76	2,757.76	0.00	0.00	6,547.82	30
710	Food Service Equipment	10,000.00	40,000.00	0.00	803.11	949.00	0.00	38,247.89	4
<b>TOTALS:</b>	<b>Ledger Type: 5 - EXPENSES</b>	<b>1,509,686.00</b>	<b>1,543,991.58</b>	<b>143,107.65</b>	<b>427,363.88</b>	<b>53,416.11</b>	<b>1,886.38</b>	<b>1,061,325.21</b>	<b>31</b>



ARLINGTON COMMUNITY SCHOOLS  
FEDERAL & DISCRETIONARY GRANTS  
2021-2022 BUDGET REPORT

October 31, 2021  
Arlington, Tennessee

# ARLINGTON COMMUNITY SCHOOLS

## GRANT REVENUE

11/30/2021

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 419208

2:38:43 PM

FOR OCTOBER, 2021 THRU OCTOBER, 2021

LEDGER TYPE : 4 - REVENUES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0010	Consolidated Administration	140,000.00	140,000.00	11,169.93	43,926.00	0.00	0.00	96,074.00	31
0100	Title I, Part A, Improving Academic Achievement	633,549.30	777,338.85	46,894.59	117,157.88	0.00	0.00	660,180.97	15
0200	Title II, Part A, Training & Recruiting	83,857.00	85,256.17	0.00	19,068.03	0.00	0.00	66,188.14	22
0300	Title III, Part A, English Language Acquisition	9,872.00	9,872.60	-128.00	602.00	0.00	0.00	9,270.60	6
0410	Title IV, Part A, Safe & Drug Free Schools	15,000.00	25,052.70	1,003.14	9,222.08	0.00	0.00	15,830.62	37
0702	ARP Homeless 2.0	0.00	17,443.98	0.00	0.00	0.00	0.00	17,443.98	0
0800	Carl Perkins	55,374.80	55,374.80	3,744.00	43,213.33	0.00	0.00	12,161.47	78
0900	IDEA, Part B	920,872.00	1,268,879.36	79,153.86	218,299.00	0.00	0.00	1,050,580.36	17
0901	ARP IDEA, Part B	0.00	230,651.58	0.00	0.00	0.00	0.00	230,651.58	0
0910	IDEA, Preschool	13,874.00	34,013.94	0.00	376.34	0.00	0.00	33,637.60	1
0911	ARP IDEA, Preschool	0.00	15,377.13	0.00	0.00	0.00	0.00	15,377.13	0
0931	CARES ACT / ESSER 1.0	861,929.00	271,437.39	7,603.42	44,926.38	0.00	0.00	226,511.01	17
0935	CRRSA / ESSER 2.0	2,935,408.00	1,981,591.11	27,242.67	95,487.30	0.00	0.00	1,886,103.81	5
0936	ARPA / ESSER 3.0	6,592,510.00	6,592,510.24	0.00	0.00	0.00	0.00	6,592,510.24	0
6001	Arlington Education Foundation Donation	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	100
6006	Coordinated School Health	85,000.00	85,000.00	4,629.39	24,889.09	0.00	0.00	60,110.91	29
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	0.00	13,500.00	0.00	0.00	116,500.00	10
6026	Safe Schools	90,835.00	91,334.44	0.00	25,000.00	0.00	0.00	66,334.44	27
<b>TOTALS:</b>	<b>Ledger Type: 4 - REVENUES</b>	<b>12,568,081.10</b>	<b>11,831,134.29</b>	<b>181,313.00</b>	<b>675,667.43</b>	<b>0.00</b>	<b>0.00</b>	<b>11,155,466.86</b>	<b>6</b>

# ARLINGTON COMMUNITY SCHOOLS

## GRANT EXPENSES

11/30/2021

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 419209

2:41:36 PM

FOR OCTOBER, 2021 THRU OCTOBER, 2021

LEDGER TYPE : 5 - EXPENSES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0010	Consolidated Administration	140,000.00	140,000.00	11,169.93	43,926.00	0.00	0.00	96,074.00	31
0100	Title I, Part A, Improving Academic Achievement	633,549.30	777,338.85	46,894.59	117,157.88	27,774.51	0.00	632,406.46	19
0200	Title II, Part A, Training & Recruiting	83,857.00	85,256.17	0.00	19,068.03	0.00	0.00	66,188.14	22
0300	Title III, Part A, English Language Acquisition	9,872.00	9,872.60	-128.00	602.00	2,630.75	0.00	6,639.85	33
0410	Title IV, Part A, Safe & Drug Free Schools	15,000.00	25,052.70	1,003.14	9,222.08	0.00	0.00	15,830.62	37
0702	ARP Homeless 2.0	0.00	17,443.98	0.00	0.00	0.00	0.00	17,443.98	0
0800	Carl Perkins	55,374.80	55,374.80	3,744.00	43,213.33	429.21	0.00	11,732.26	79
0900	IDEA, Part B	920,872.00	1,268,879.36	79,153.86	218,299.00	1,724.93	0.00	1,048,855.43	17
0901	ARP IDEA, Part B	0.00	230,651.58	0.00	0.00	21,074.45	0.00	209,577.13	9
0910	IDEA, Preschool	13,874.00	34,013.94	1,619.20	1,995.54	568.59	0.00	31,449.81	8
0911	ARP IDEA, Preschool	0.00	15,377.13	0.00	0.00	0.00	0.00	15,377.13	0
0931	CARES ACT / ESSER 1.0	861,929.00	271,437.39	7,603.42	44,926.38	17,810.44	275.64	208,424.93	23
0935	CRRSA / ESSER 2.0	2,935,408.00	1,981,591.11	27,242.67	95,487.30	299.99	0.00	1,885,803.82	5
0936	ARPA / ESSER 3.0	6,592,510.00	6,592,510.24	12,777.39	37,400.75	86,660.28	0.00	6,468,449.21	2
6001	Arlington Education Foundation Donation	0.00	20,000.00	4,634.56	20,000.00	0.00	0.00	0.00	100
6006	Coordinated School Health	85,000.00	85,000.00	4,629.39	24,889.09	4,637.84	0.00	55,473.07	35
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	1,875.00	1,875.00	1,315.00	0.00	126,810.00	2
6026	Safe Schools	90,835.00	91,334.44	0.00	25,000.00	27,509.50	0.00	38,824.94	57
<b>TOTALS:</b>	<b>Ledger Type: 5 - EXPENSES</b>	<b>12,568,081.10</b>	<b>11,831,134.29</b>	<b>202,219.15</b>	<b>703,062.38</b>	<b>192,435.49</b>	<b>275.64</b>	<b>10,935,360.78</b>	<b>8</b>



ARLINGTON COMMUNITY SCHOOLS  
CONSTRUCTION IN PROGRESS  
2021-2022 BUDGET REPORT

October 31, 2021  
Arlington, Tennessee

# ARLINGTON COMMUNITY SCHOOLS

## CIP RESTRICTED FOR CAPITAL PROJECTS

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 384988

2:47:38 PM

FOR OCTOBER, 2021 THRU OCTOBER, 2021

REVENUE & FUND BALANCE

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0000	Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
0000	Bonds Issued	0.00	0.00	0.00	1,264,451.00	0.00	0.00	-1,264,451.00	0
0000	Fund Balance	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0
<b>TOTALS:</b>	<b>Revenue &amp; Fund Balance</b>	<b>1,800,000.00</b>	<b>1,800,000.00</b>	<b>0.00</b>	<b>1,264,451.00</b>	<b>0.00</b>	<b>0.00</b>	<b>535,549.00</b>	<b>70</b>

ARLINGTON COMMUNITY SCHOOLS

CIP EXPENSES

11/30/2021

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 419210  
FOR OCTOBER, 2021 THRU OCTOBER, 2021  
LEDGER TYPE : 5 - EXPENSES

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PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
7011	AHS Wrestling	1,800,000.00	1,800,000.00	522,102.46	1,337,458.56	62,076.61	0.00	400,464.83	78
<b>TOTALS:</b>	<b>Ledger Type: 5 - EXPENSES</b>	<b>1,800,000.00</b>	<b>1,800,000.00</b>	<b>522,102.46</b>	<b>1,337,458.56</b>	<b>62,076.61</b>	<b>0.00</b>	<b>400,464.83</b>	<b>78</b>

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST**

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**FINANCIAL STATEMENTS  
OCTOBER 31, 2021**

## **FINANCIAL STATEMENTS**

**ACCOUNTANT'S COMPILATION REPORT**

The Board of Directors  
Interlocal Health Benefits Plan Asset Trust  
Memphis, Tennessee

Management is responsible for the accompanying financial statements of Interlocal Health Benefits Plan Asset Trust, which comprise the Statement of Net Position - Modified Cash Basis as of October 31, 2021, and the related Statement of Revenues, Expenses and Change in Net Position - Modified Cash Basis for the one month and year to date periods then ended and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Entity's assets, liabilities, net position, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Interlocal Health Benefits Plan Asset Trust.

*Whitehorn Tankersley & Davis, PLLC*

November 23, 2021  
Memphis, Tennessee

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
OCTOBER 31, 2021**

**ASSETS**

Regions Bank Public Funds DDA .....		\$ <u>749,054.79</u>
Regions Public Funds Credit Account .....		<u>592,595.91</u>
Regions Bank Trust Account		
Accrued Investment Income .....		88.33
Cash .....		101,248.84
Goldman Sachs Financial Square .....		-
Fidelity Investments MM Funds .....		10,454,698.78
Regions Bank Trust Account - Other .....		<u>-</u>
		<u>10,556,035.95</u>
<b>TOTAL ASSETS .....</b>		<b><u>\$ 11,897,686.65</u></b>
 <b>NET POSITION - UNRESTRICTED .....</b>		 <b><u>\$ 11,897,686.65</u></b>

See Accountant's Compilation Report

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGE IN NET POSITION - MODIFIED CASH BASIS**

	<u><b>1 Month Ended October 31, 2021</b></u>	<u><b>4 Months Ended October 31, 2021</b></u>
<b>REVENUES</b>		
Premiums .....	\$ 4,622,985.74	\$ 12,833,423.30
Cobra Credits .....	<u>                    -</u>	<u>          2,698.59</u>
Total Premiums .....	<u>4,622,985.74</u>	<u>12,836,121.89</u>
 Pharmacy Rebates .....	 <u>          38,576.86</u>	 <u>          94,808.80</u>
 Miscellaneous Credits .....	 <u>                    -</u>	 <u>                    -</u>
 Miscellaneous Income .....	 <u>                  20.00</u>	 <u>                  20.00</u>
 Investment Income .....	 <u>                 128.05</u>	 <u>                 518.25</u>
 <b>TOTAL REVENUES .....</b>	 <b><u>4,661,710.65</u></b>	 <b><u>12,931,468.94</u></b>
<b>EXPENSES</b>		
Administrative Fees .....	159,624.74	781,639.57
Insurance Claims Disbursements .....	2,934,632.43	12,026,210.04
Insurance Premium .....	6,142.00	24,188.00
Trustee Fees .....	2,773.91	11,922.30
Miscellaneous Expenses .....	-	-
Professional Fees .....	1,147.50	11,366.50
Taxes .....	<u>                    -</u>	<u>          11,926.02</u>
	<u>3,104,320.58</u>	<u>12,867,252.43</u>
 <b>Bartlett Clinic</b>		
Care Here Clinic Fees .....	26,341.50	103,394.00
Clinic Repairs and Maintenance .....	131.70	131.70
Clinic Supplies .....	43,105.40	181,260.53
Liability Insurance .....	-	1,980.00
Rent .....	<u>          1,320.00</u>	<u>          5,280.00</u>
	<u>70,898.60</u>	<u>292,046.23</u>

See Accountant's Compilation Report

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGE IN NET POSITION - MODIFIED CASH BASIS - CONTINUED**

	<u>1 Month Ended October 31, 2021</u>	<u>4 Months Ended October 31, 2021</u>
<b>EXPENSES - continued</b>		
Collierville Clinic		
Care Here Clinic Fees .....	\$ 26,341.50	\$ 103,394.00
Clinic Repairs and Maintenance .....	65.85	65.85
Clinic Supplies .....	49,135.57	177,259.30
Liability Insurance .....	-	1,980.00
Rent .....	<u>2,190.83</u>	<u>8,763.32</u>
	<u>77,733.75</u>	<u>291,462.47</u>
<b>TOTAL EXPENSES .....</b>	<u><b>3,252,952.93</b></u>	<u><b>13,450,761.13</b></u>
<b>CHANGE IN NET POSITION .....</b>	<b>1,408,757.72</b>	<b>(519,292.19)</b>
Net position at beginning of period .....	<u>10,488,928.93</u>	<u>12,416,978.84</u>
Net position at end of period .....	<u><b>\$ 11,897,686.65</b></u>	<u><b>\$ 11,897,686.65</b></u>

See Accountant's Compilation Report



## ACS RESOLUTION 2021-21

### **A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION AMENDING THE 2021-2022 SCHOOLS BUDGET**

**WHEREAS**, T.C.A. § 49-2-301(b)(1)(W) requires the Board to assign to the Superintendent the task of submitting a budget to the Board annually for approval and presenting the budget to the local legislative body for adoption; AND

**WHEREAS**, T.C.A. § 49-2-301(b)(1)(W)(i) provides that, “The budget shall set forth in itemized form the amount necessary to operate the schools for the scholastic year beginning on July 1”; AND

**WHEREAS**, the Board adopted the 2021-2022 annual budget on May 18, 2021; AND

**WHEREAS**, the Town of Arlington adopted ACS’s 2021-2022 budget on June 7, 2021; AND

**WHEREAS**, T.C.A. § 49-2-301(b)(1)(W)(ii) provides that, “Any change in the expenditure of money as provided for by the budget shall first be ratified by the local board and the local legislative body”; AND

**WHEREAS**, the Tennessee Attorney General has opined that, a change in expenditures that reallocates funds from one major category to another requires the prior ratification of both the local legislative body and the Board and changes in fund allocations within a major category require the prior ratification of the Board; AND

**WHEREAS**, the Superintendent deems it necessary to change fund allocations within major categories of the 2021-2022 budget which requires Board ratification.

**NOW, THEREFORE, BE IT RESOLVED**, that the Arlington Community Schools Board of Education hereby ratifies the following changes to fund allocations within major categories of the 2021-2022 budget:

Fund 141 - 72300 - General Administration								
Fund	Function	Object		Description	Budget	Add	Subtract	Amended Budget
141	72320	701		Administration Equipment	15,000.00		1,500.00	13,500.00
141	72320	599		Other Charges	25,100.00	1,500.00		26,600.00
								-
<b>Totals</b>					<b>40,100.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>40,100.00</b>

Fund 142 - Federal Grants Expenses								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	72710	599	0702	Other Charges	3,763.40	1,493.21		5,256.61
142	71200	206	0900	Life Insurance	4,923.94		241.34	4,682.60
142	71200	212	0900	Employer Medicare	9,864.10	241.34		10,105.44
142	71100	188	0936	Bonus Payments	-	236,483.20		236,483.20
142	71100	189	0936	Other Salaries & Wages	664,950.00		349,200.00	315,750.00
142	71100	201	0936	Social Security	65,450.00		8,357.20	57,092.80
142	71100	204	0936	State Retirement	80,323.00		35,968.00	44,355.00
142	71100	212	0936	Employer Medicare	14,358.00		3,754.20	10,603.80
142	71100	312	0936	Contracts with Private Agencies	-	30,000.00		30,000.00
142	71100	429	0936	Instructional Supplies & Materials	380,020.00	52,500.00		432,520.00
142	71100	499	0936	Other Supplies & Materials	6,000.00		6,000.00	-
142	71100	599	0936	Other Charges	25,000.00		25,000.00	-
142	71100	722	0936	Reg Inst Equipment	99,100.00	998,511.54		1,097,611.54
142	71200	499	0936	Other Supplies & Materials	1,000.00		1,000.00	-
142	72120	131	0936	Medical Personnel	14,040.00	90,000.00		104,040.00
142	72120	188	0936	Bonus Payments	-	6,000.00		6,000.00
142	72120	201	0936	Social Security	900.00	5,975.00		6,875.00
142	72120	204	0936	State Retirement	1,050.00	9,920.00		10,970.00
142	72120	206	0936	Life Insurance	-	650.00		650.00
142	72120	207	0936	Medical Insurance	-	18,400.00		18,400.00
142	72120	212	0936	Employer Medicare	210.00	1,440.00		1,650.00
142	72130	499	0936	Other Supplies & Materials	1,000.00		1,000.00	-
142	72210	105	0936	Supervisor/Director	24,000.00		17,000.00	7,000.00
142	72210	188	0936	Bonus Payments	-	98,000.00		98,000.00
142	72210	189	0936	Other Salaries & Wages	208,000.00		100,000.00	108,000.00
142	72210	201	0936	Social Security	20,870.00		6,674.00	14,196.00
142	72210	204	0936	State Retirement	25,960.00		7,130.00	18,830.00
142	72210	206	0936	Life Insurance	1,585.00		730.00	855.00
142	72210	207	0936	Medical Insurance	38,180.00		19,780.00	18,400.00
142	72210	212	0936	Employer Medicare	4,980.00		1,820.00	3,160.00
142	72210	217	0936	Retirement Hybrid Stabilization	100.00		100.00	-
142	72210	499	0936	Other Supplies & Materials	76,500.00		76,500.00	-
142	72210	524	0936	In-Service/staff Development	110,000.00	25,050.00		135,050.00
142	72215	499	0936	Other Supplies & Materials	500.00		500.00	-
142	72220	201	0936	Social Security	1,180.00		1,180.00	-
142	72220	204	0936	State Retirement	1,960.00		1,960.00	-
142	72220	212	0936	Employer Medicare	280.00		280.00	-
142	72220	399	0936	Other Contracted Services	9,500.00	10,000.00		19,500.00
142	72220	499	0936	Other Supplies & Materials	1,000.00		1,000.00	-
142	72250	350	0936	Internet Connectivity	19,000.00		19,000.00	-
142	72250	399	0936	Other Contracted Services	165,000.00		165,000.00	-
142	72250	524	0936	In-Service/staff Development	4,750.00		4,750.00	-
142	72250	790	0936	Other Equipment	1,034,000.00		1,034,000.00	-
142	72410	499	0936	Other Supplies & Materials	500.00		500.00	-
142	72410	524	0936	In-Service/Staff Development	3,000.00		3,000.00	-
142	72610	188	0936	Bonus Payments	-	12,600.00		12,600.00
142	72610	201	0936	Social Security	8,440.00	781.20		9,221.20
142	72610	204	0936	State Retirement	10,080.00	1,297.80		11,377.80
142	72610	212	0936	Employer Medicare	2,040.00	182.70		2,222.70
142	72610	399	0936	Other Contracted Services	7,200.00	148,000.00		155,200.00
142	73100	165	0936	Cafeteria Personnel	-	136,000.00		136,000.00
142	73100	188	0936	Bonus Payments	-	17,600.00		17,600.00
142	73100	189	0936	Other Salaries & Wages	136,000.00		136,000.00	-
142	73100	201	0936	Social Security	8,500.00	1,091.20		9,591.20
142	73100	204	0936	State Retirement	11,000.00	1,812.80		12,812.80
142	73100	212	0936	Employer Medicare	2,000.00	255.20		2,255.20
142	76100	707	0936	Building Improvements	1,250,367.24	124,632.76		1,375,000.00
<b>Totals</b>					<b>4,558,424.68</b>	<b>2,028,917.95</b>	<b>2,027,424.74</b>	<b>4,559,917.89</b>

Fund 142 - Federal Grants Revenue								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	47404	000	0702	ARP Homeless 2.0	17,443.98	1,493.21		18,937.19
<b>Totals</b>					<b>17,443.98</b>	<b>1,493.21</b>	<b>-</b>	<b>18,937.19</b>

On this 14<sup>th</sup> of December, 2021.

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**Kay Williams, Chairman**  
**Arlington Community Schools**  
**Board of Education**

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**Jeffery G. Mayo, Superintendent**  
**Arlington Community Schools**  
**Secretary to the Board**



## **ACS RESOLUTION 2021-22**

### **A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION TO APPROVE REVISED 2021-22 SCHOOL FEES**

**WHEREAS**, T.C.A. § 49-2-110 provides that schools "shall not require any student to pay a fee to the school for any purpose, except as authorized by the board of education"; AND

**WHEREAS**, T.C.A. § 49-2-114 provides that fees for activities that occur during regular school hours; fees for activities and supplies required to participate in all courses offered for credit or grade; fees or tuition applicable to courses taken during the summer by a student, except that nonresident students regularly enrolled in another school system may be required to pay fees or tuition for such summer courses; and fees required for graduation ceremonies may be waived for students who receive free or reduced price lunches; AND

**WHEREAS**, the Tennessee Constitution and State statutes as interpreted by the Tennessee Attorney General prohibit schools from requiring any student, regardless of income, from being charged a fee, "as a condition to attending a public school, or using its equipment while receiving educational training"; AND

**WHEREAS**, Tennessee State Board Rule No. 0520-01-02-.16 provides that the following school fees may be requested from, but not required of, any student regardless of financial status, provided that the fees are approved by the local board of education:

1. Fees for activities that occur during regular school hours including field trips, any portion of which fall within the school day; or for activities outside regular school hours if required for credit or grade;
2. Fees for activities and supplies required to participate in all courses offered for credit or grade, including interscholastic athletics and marching band if taken for credit in accordance with local board policies;
3. Fees or tuition applicable to courses taken during the summer by a student, except that nonresident students regularly enrolled in another school system may be required to pay fees or tuition for such summer courses;

## **ACS RESOLUTION 2021-22**

4. Fees required for graduation ceremonies; and
5. Refundable security deposits requested by a school for use of school property for courses offered for credit or grade, including interscholastic athletics and marching band, if taken for credit or grade.

**WHEREAS**, although parents are not required to pay "school fees" as defined in Tennessee State Board Rule No. 0520-01-02-.16, certain programs would not be possible if parents did not pay fees.

**WHEREAS**, State Board Rule No. 0520-01-02-.16 provides that the following fees may be required:

1. Fines imposed on all students for late-returned library books, parking, or other traffic fines imposed for abuse of parking privileges on school property; or reasonable charges for lost or destroyed textbooks, library books, workbooks, or any other property of the school;
2. Debts incurred;
3. Refundable security deposits collected by a school for use of school property for participation in extracurricular, non-credit-bearing activities;
4. Costs for extracurricular activities, occurring outside the regular school day, including sports, optional trips, clubs, or social events; and
5. Non-resident tuition charged of all students attending a school system other than the one (1) serving their place of residence.

**NOW, THEREFORE, BE IT RESOLVED BY THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION THAT,**

The 2021-2022 school fee schedule, as those fees represented on Attachment "A", is hereby approved.

On this 14<sup>th</sup> day of December, 2021.

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**Kay Williams, Chairman**  
**Arlington Community Schools**  
**Board of Education**

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**Jeffery G. Mayo, Superintendent**  
**Arlington Community Schools Board of Education**  
**Secretary to the Board**

**ACS RESOLUTION 2021-22**

## ATTACHMENT A

SUBMITTER'S NAME	FEE	PURPOSE	CLUB/TEAM	SPONSOR	NOTES
Melanie Anderson	<u>REQUESTED/AHS</u> \$15.00	PAVE Field Trip to U of M Art Dept. and Brooks Museum of Art	PAVE – Educational Field Trip	AHS	Students will pay \$15 each to cover the cost of buses and substitutes for the day – 1/27/22
Christopher Hudson	<u>REQUESTED/AHS</u> \$70.00	2022 Arkansas Ethic Bowl – University of Arkansas at Little Rock	AHS – Non-Instructional Field Trip	AHS	The fee will cover the cost of the bus transportation – 2/12/22
Jessica Roberts	<u>REQUESTED/AHS</u> \$1800.00	Student Television Network Convention and National Competition – Long Beach California – Convention and Entertainment Center	AHS – Educational Field Trip	AHS	Student pays up to \$1800 for the trip which includes the following ESTIMATES: \$200 Registration \$700 Airfare \$400 Hotel \$200 Food \$100 Transportation \$200 Attractions Trip offers trip insurance, etc. through WorldStrides – 2/17/22-2/22/22
Sarah Kelley	<u>REQUESTED/AHS</u> \$1600.00	LEAD Conference in Chicago, Illinois	Non-Instructional Field Trip	LEAD	\$1600 student fee includes: \$265 Registration \$535 Hotel \$500 Airfare \$300 Food 2/24/22-2/28/22

					<p>All students and parent chaperones will pay the fee. Student amounts offset by fundraising. Estimates (based on single room):          \$350 – 3-day Park Hopper Pass and Performance Fees          \$250 – 2 night hotel with breakfast included          \$180 – Chartered bus transportation to/from Orlando and ground transport while in Orlando. Other food costs covered by students.          3/23/22-3/27/22</p>
Jeffrey Chipman	<u>REQUESTED/</u> <u>AHS</u> \$780.00	Music Dept. Festival at Disney World Orlando, FL	Educational Field Trip	AHS	