



**Arlington Community Schools Regular Board Meeting
February 22, 2022 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.C.3. Audit Report
 - 6.D. TLN Report
7. Consent Agenda
 - 7.A. Approval of January 25, 2022 Minutes
 - 7.B. Approval of February 7, 2022 Minutes
 - 7.C. Policy 1.808 Registered Sex Offenders
 - 7.D. Policy 4.608 High School Diplomas
8. Miscellaneous Budget Items
 - 8.A. Resolution 2022-04 of the Arlington Community Schools Board of Education Amending the 2021-2022 Schools Budget
9. Business/Recommended Action Items
 - 9.A. Resolution 2022-05 of the Arlington Community Schools Board of Education Proposing 2022 Summer School Tuition
 - 9.B. Resolution 2022-06 of the Arlington Community Schools Board of Education Amending 2021-2022 Schools Fees Schedule
 - 9.C. Approval of Renewal of Special Course Applications for Arlington High School
 - 9.D. Approval of 2023-2024 Instructional Calendar
 - 9.E. Approval of Updated ESSER Documents: Safe Return to School Addendum and Public Plan- Federal Relief Spending Addendum
10. Adjournment



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ARLINGTON COMMUNITY SCHOOLS
BOARD OF EDUCATION
2021-2022 BUDGET REPORT

December 31, 2021
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND REVENUE

02/08/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 420834

9:24:36 AM

FOR DECEMBER, 2021 THRU DECEMBER, 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	5,249,556.41	6,498,928.14	0.00	0.00	7,001,071.86	48
40120	Trustee's Collection - Prior Years	190,000.00	190,000.00	-14,268.46	25,352.80	0.00	0.00	164,647.20	13
40130	Clerk & Master/Circuit Court - Prior Years	130,000.00	130,000.00	14,390.80	49,312.11	0.00	0.00	80,687.89	38
40140	Interest & Penalty	15,000.00	15,000.00	1,076.78	7,513.09	0.00	0.00	7,486.91	50
40162	Payments in Lieu of Taxes - Local Utilities	100,000.00	100,000.00	95,785.59	95,918.77	0.00	0.00	4,081.23	96
40163	Payments in Lieu of Taxes - Other	140,000.00	140,000.00	9,253.74	17,671.18	0.00	0.00	122,328.82	13
40210	Local Option Sales Taxes	5,795,000.00	5,795,000.00	626,757.90	2,506,765.78	0.00	0.00	3,288,234.22	43
40240	Wheel Tax	1,200,000.00	1,200,000.00	210,541.25	316,223.71	0.00	0.00	883,776.29	26
40270	Business Tax	1,500.00	1,500.00	122.63	792.14	0.00	0.00	707.86	53
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	16,296.06	16,296.06	0.00	0.00	143,703.94	10
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	2,565.00	464,307.12	0.00	0.00	32,813.88	93
43547	Contract Non-Inst Serv-Otr LEAs	0.00	0.00	0.00	65.00	0.00	0.00	-65.00	0
43990	Other Charges for Services	300.00	300.00	0.00	75.00	0.00	0.00	225.00	25
44120	Lease/Rentals	75,000.00	75,000.00	1,738.00	15,613.00	0.00	0.00	59,387.00	21
44170	Miscellaneous Refunds	1,700.00	1,700.00	1,877.88	2,970.36	0.00	0.00	-1,270.36	175
44990	Other Local Revenue	90,000.00	90,000.00	7,500.00	45,000.00	0.00	0.00	45,000.00	50
46511	Basic Education Program	24,037,000.00	24,037,000.00	2,412,700.00	12,063,500.00	0.00	0.00	11,973,500.00	50
46610	Career Ladder Program	72,000.00	72,000.00	0.00	34,204.30	0.00	0.00	37,795.70	48
47590	Other Federal Thru State	45,000.00	45,000.00	0.00	25,214.00	0.00	0.00	19,786.00	56
49700	Insurance Recovery	125,000.00	125,000.00	0.00	4,598.00	0.00	0.00	120,402.00	4
49800	Transfers In	3,509,871.00	3,509,871.00	2,028.14	751,770.15	0.00	0.00	2,758,100.85	21
TOTALS:	Ledger Type: 4 - REVENUES	49,705,492.00	49,705,492.00	8,637,921.72	22,954,862.53	0.00	0.00	26,750,629.47	46

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND EXPENSES

02/08/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 420835
FOR DECEMBER, 2021 THRU DECEMBER, 2021
LEDGER TYPE : 5 - EXPENSES

9:27:26 AM

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	0.00	333,333.00	0.00	0.00	643,186.00	34
110	BOARD OF EDUCATION	1,043,538.00	996,468.00	141,604.63	466,238.86	701.80	59.08	529,468.26	47
210	DIRECTOR OF SCHOOLS	852,435.00	891,505.00	73,826.84	438,728.92	10,828.48	0.00	441,947.60	50
215	OFFICE OF PRINCIPAL	2,911,319.00	2,911,319.00	241,566.13	1,263,340.97	0.00	0.00	1,647,978.03	43
310	REGULAR EDUCATION INSTRUCTION	24,069,789.00	23,953,729.00	2,019,676.62	9,711,885.90	59,211.42	15,813.19	14,166,818.49	41
315	ALTERNATIVE EDUCATION	300,252.00	406,312.00	29,129.53	114,684.83	155.96	0.00	291,471.21	28
320	SPECIAL EDUCATION	3,126,145.00	3,126,145.00	229,640.01	1,134,829.25	3,672.79	0.00	1,987,642.96	36
325	CAREER & TECHNICAL INSTRUCTION	1,268,686.00	1,268,686.00	83,583.92	423,804.04	4,384.73	142.45	840,354.78	34
330	OTHER STUDENT SUPPORT	954,494.00	954,494.00	80,611.77	412,682.84	0.00	0.00	541,811.16	43
335	REGULAR EDUCATION INSTRUCTION SUPPORT	2,128,138.00	2,087,258.00	141,955.74	837,095.31	13,589.15	805.54	1,235,768.00	41
340	SPECIAL EDUCATION SUPPORT	1,262,361.00	1,262,361.00	99,503.75	464,346.26	0.00	0.00	798,014.74	37
345	CAREER & TECHNICAL SUPPORT	120,264.00	120,264.00	8,863.57	46,509.49	2,292.74	0.00	71,461.77	41
350	ACCOUNTABILITY	460,491.00	460,491.00	-9,209.32	204,911.03	3,469.83	245.99	251,864.15	45
410	FISCAL SERVICES	586,290.00	587,890.00	38,831.11	301,282.62	0.00	0.00	286,607.38	51
515	HUMAN RESOURCES	510,450.00	508,850.00	37,975.59	227,302.23	6,327.53	0.00	275,220.24	46
610	STUDENT SERVICES	754,908.00	754,908.00	51,284.02	377,695.96	427.61	0.00	376,784.43	50
615	HEALTH SERVICES	335,172.00	367,572.00	28,879.36	154,544.89	0.00	0.00	213,027.11	42
710	OPERATION OF PLANT	2,318,071.00	2,326,071.00	167,968.60	1,089,827.49	436,357.07	0.00	799,886.44	66
715	MAINTENANCE OF PLANT	875,895.00	875,895.00	71,663.08	351,377.47	60,734.87	133.89	463,648.77	47
720	SAFETY	158,129.00	158,129.00	10,192.94	50,458.42	0.00	0.00	107,670.58	32
725	TECHNOLOGY	772,817.00	781,297.00	81,317.11	430,700.99	37,715.76	0.00	312,880.25	60
730	PLANNING	20,000.00	20,000.00	0.00	0.00	2,050.63	0.00	17,949.37	10
735	TRANSPORTATION	1,823,079.00	1,823,079.00	113,761.12	531,358.10	64,813.05	0.00	1,226,907.85	33
810	REGULAR CAPITAL OUTLAY	2,086,250.00	2,086,250.00	4,885.85	439,808.89	399,220.00	17,130.00	1,230,091.11	41
TOTALS:	Ledger Type: 5 - EXPENSES	49,705,492.00	49,705,492.00	3,747,511.97	19,806,747.76	1,105,953.42	34,330.14	28,758,460.68	42



ARLINGTON COMMUNITY SCHOOLS
SCHOOL NUTRITION
2021-2022 BUDGET REPORT

December 31, 2021
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND REVENUE

02/08/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 420836

9:29:57 AM

FOR DECEMBER, 2021 THRU DECEMBER, 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	81.00	675.00	0.00	0.00	-675.00	0
43522	Lunch Pymt-Adult	12,500.00	12,500.00	1,350.00	9,807.50	0.00	0.00	2,692.50	78
43523	Breakfast Income	1,000.00	1,000.00	82.50	463.50	0.00	0.00	536.50	46
43525	A la Carte Sales	100,000.00	100,000.00	20,829.25	136,171.85	0.00	0.00	-36,171.85	136
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	135,008.22	913,691.57	0.00	0.00	-279,385.99	144
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	27,153.98	157,713.39	0.00	0.00	-57,713.39	158
47114	USDA - Other	0.00	0.00	2,562.21	2,562.21	0.00	0.00	-2,562.21	0
49800	Transfers In	627,186.00	627,186.00	0.00	0.00	0.00	0.00	627,186.00	0
TOTALS:	Ledger Type: 4 - REVENUES	1,509,686.00	1,543,991.58	187,067.16	1,221,085.02	0.00	0.00	322,906.56	79

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND EXPENSES

02/08/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 420837

9:31:48 AM

FOR DECEMBER, 2021 THRU DECEMBER, 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	19,521.13	105,499.48	0.00	0.00	111,200.52	49
165	Cafeteria Personnel	308,400.00	308,400.00	29,091.25	135,456.91	0.00	0.00	172,943.09	44
201	Social Security	32,339.00	35,839.00	2,887.43	14,253.33	0.00	0.00	21,585.67	40
204	Pensions	37,398.00	37,398.00	2,042.84	10,201.22	0.00	0.00	27,196.78	27
206	Life Insurance	3,585.00	3,585.00	93.84	401.77	0.00	0.00	3,183.23	11
207	Medical Insurance	75,000.00	66,500.00	4,452.18	20,034.81	0.00	0.00	46,465.19	30
212	Employer Medicare	7,564.00	8,664.00	675.33	3,333.58	0.00	0.00	5,330.42	38
217	Retirement Hybrid Stabilization	1,200.00	1,600.00	100.15	424.91	0.00	0.00	1,175.09	27
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	94.89	232.02	0.00	0.00	767.98	23
399	Other Contracted Services	16,000.00	16,000.00	160.00	960.00	640.00	0.00	14,400.00	10
422	Food Supplies	600,000.00	600,000.00	63,357.80	358,038.76	84,788.14	7,125.91	150,047.19	75
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	8,554.80	42,808.80	30,027.19	550.63	36,613.38	67
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	0.00	2,757.76	0.00	0.00	6,547.82	30
710	Food Service Equipment	10,000.00	40,000.00	0.00	2,179.09	0.00	0.00	37,820.91	5
TOTALS:	Ledger Type: 5 - EXPENSES	1,509,686.00	1,543,991.58	131,031.64	697,260.47	115,455.33	7,676.54	723,599.24	53



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

December 31, 2021
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GRANT REVENUE

02/08/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 420838

9:33:49 AM

FOR DECEMBER, 2021 THRU DECEMBER, 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	11,171.41	66,267.35	0.00	0.00	73,732.65	47
0100	Title I, Part A, Improving Academic Achievement	633,549.30	777,338.85	75,822.42	255,159.69	0.00	0.00	522,179.16	33
0200	Title II, Part A, Training & Recruiting	83,857.00	85,256.17	28,189.57	47,257.60	0.00	0.00	37,998.57	55
0300	Title III, Part A, English Language Acquisition	9,872.00	9,872.60	3,721.79	6,217.38	0.00	0.00	3,655.22	63
0410	Title IV, Part A, Safe & Drug Free Schools	15,000.00	25,052.70	0.00	9,222.08	0.00	0.00	15,830.62	37
0702	ARP Homeless 2.0	0.00	18,937.19	0.00	0.00	0.00	0.00	18,937.19	0
0800	Carl Perkins	55,374.80	55,374.80	429.21	43,642.54	0.00	0.00	11,732.26	79
0900	IDEA, Part B	920,872.00	1,268,879.36	82,551.67	379,222.36	0.00	0.00	889,657.00	30
0901	ARP IDEA, Part B	0.00	230,651.58	8,408.00	9,200.44	0.00	0.00	221,451.14	4
0910	IDEA, Preschool	13,874.00	34,013.94	1,228.29	7,279.32	0.00	0.00	26,734.62	21
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	26,532.81	80,364.34	0.00	0.00	191,073.05	30
0935	CRRSA / ESSER 2.0	2,935,408.00	1,981,591.11	143,012.81	265,150.81	0.00	0.00	1,716,440.30	13
0936	ARPA / ESSER 3.0	6,592,510.00	6,592,510.24	572,537.21	572,537.21	0.00	0.00	6,019,973.03	9
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	698.57	30,641.71	0.00	0.00	54,358.29	36
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
TOTALS:	Ledger Type: 4 - REVENUES	12,568,081.10	11,832,627.50	954,303.76	1,830,662.83	0.00	0.00	10,001,964.67	15

ARLINGTON COMMUNITY SCHOOLS

GRANT EXPENSES

02/08/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 420839

9:35:50 AM

FOR DECEMBER, 2021 THRU DECEMBER, 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	11,171.41	66,267.35	0.00	0.00	73,732.65	47
0100	Title I, Part A, Improving Academic Achievement	633,549.30	777,338.85	75,822.42	255,159.69	56,405.11	0.00	465,774.05	40
0200	Title II, Part A, Training & Recruiting	83,857.00	85,256.17	28,189.57	47,257.60	0.00	0.00	37,998.57	55
0300	Title III, Part A, English Language Acquisition	9,872.00	9,872.60	3,721.79	6,217.38	0.00	0.00	3,655.22	63
0410	Title IV, Part A, Safe & Drug Free Schools	15,000.00	25,052.70	0.00	9,222.08	0.00	0.00	15,830.62	37
0702	ARP Homeless 2.0	0.00	18,937.19	0.00	0.00	0.00	0.00	18,937.19	0
0800	Carl Perkins	55,374.80	55,374.80	429.21	43,642.54	9,832.26	0.00	1,900.00	97
0900	IDEA, Part B	920,872.00	1,268,879.36	82,901.67	379,572.36	967.00	0.00	888,340.00	30
0901	ARP IDEA, Part B	0.00	230,651.58	8,408.00	9,200.44	797.50	0.00	220,653.64	4
0910	IDEA, Preschool	13,874.00	34,013.94	1,228.29	8,898.52	2,675.20	0.00	22,440.22	34
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	27,582.81	81,414.34	15,133.78	0.00	174,889.27	36
0935	CRRSA / ESSER 2.0	2,935,408.00	1,981,591.11	143,012.81	265,150.81	3,867.24	0.00	1,712,573.06	14
0936	ARPA / ESSER 3.0	6,592,510.00	6,592,510.24	522,157.59	572,537.21	69,381.72	1,487.95	5,949,103.36	10
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	698.57	30,641.71	500.00	0.00	53,858.29	37
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	0.00	2,600.00	1,080.00	0.00	126,320.00	3
6026	Safe Schools	90,835.00	91,334.44	0.00	25,000.00	27,509.50	0.00	38,824.94	57
TOTALS:	Ledger Type: 5 - EXPENSES	12,568,081.10	11,832,627.50	905,324.14	1,822,782.03	188,149.31	1,487.95	9,820,208.21	17



ARLINGTON COMMUNITY SCHOOLS
CONSTRUCTION IN PROGRESS
2021-2022 BUDGET REPORT

December 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 DECEMBER, 2021 THRU DECEMBER, 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
TOTALS:	Revenue & Fund Balance	1,800,000.00	1,800,000.00	0.00	1,264,451.00	0.00	0.00	535,549.00	70

ARLINGTON COMMUNITY SCHOOLS

CIP EXPENSES

02/08/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 420840

9:38:01 AM

FOR DECEMBER, 2021 THRU DECEMBER, 2021

LEDGER TYPE : 5 - EXPENSES

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	33,235.00	1,674,083.01	7,298.15	0.00	118,618.84	93
TOTALS:	Ledger Type: 5 - EXPENSES	1,800,000.00	1,800,000.00	33,235.00	1,674,083.01	7,298.15	0.00	118,618.84	93

INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST

**FINANCIAL STATEMENTS
DECEMBER 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 December 30, 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

February 1, 2022
Memphis, Tennessee

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

ASSETS	
Regions Bank Public Funds DDA	\$ <u>79,281.65</u>
Regions Public Funds Credit Account	<u>770,599.87</u>
Regions Bank Trust Account	
Accrued Investment Income	103.14
Cash	-
Goldman Sachs Financial Square	-
Fidelity Investments MM Funds	11,743,075.88
Regions Bank Trust Account - Other	<u>-</u>
	<u>11,743,179.02</u>
TOTAL ASSETS	<u>\$ 12,593,060.54</u>
NET POSITION - UNRESTRICTED	<u>\$ 12,593,060.54</u>

See Accountant's Compilation Report

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

	<u>1 Month Ended</u> <u>December 31, 2021</u>	<u>6 Months Ended</u> <u>December 31, 2021</u>
REVENUES		
Premiums	\$ 4,609,329.22	\$ 21,672,839.73
Cobra Credits	<u>723.23</u>	<u>5,670.19</u>
Total Premiums	<u>4,610,052.45</u>	<u>21,678,509.92</u>
Pharmacy Rebates	<u>140,746.22</u>	<u>235,555.02</u>
Miscellaneous Credits	<u>71.17</u>	<u>518.41</u>
Miscellaneous Income	<u>-</u>	<u>20.00</u>
Investment Income	<u>216.55</u>	<u>872.98</u>
TOTAL REVENUES	<u>4,751,086.39</u>	<u>21,915,476.33</u>
EXPENSES		
Administrative Fees	159,323.10	1,098,257.26
Insurance Claims Disbursements	3,881,202.75	19,692,943.23
Insurance Premium	6,180.00	36,548.00
Trustee Fees	3,311.18	18,312.30
Miscellaneous Expenses	-	-
Professional Fees	4,224.00	15,590.50
Taxes	<u>-</u>	<u>11,926.02</u>
	<u>4,054,241.03</u>	<u>20,873,577.31</u>
Bartlett Clinic		
Care Here Clinic Fees	26,384.00	156,043.00
Clinic Repairs and Maintenance	255.02	386.72
Clinic Supplies	55,711.66	279,196.97
Liability Insurance	-	1,980.00
Rent	<u>1,320.00</u>	<u>7,920.00</u>
	<u>83,670.68</u>	<u>445,526.69</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 December 31, 2021</u>	<u>6 Months Ended December 31, 2021</u>
EXPENSES - continued		
Collierville Clinic		
Care Here Clinic Fees	\$ 26,384.00	\$ 156,043.00
Clinic Repairs and Maintenance	-	65.85
Clinic Supplies	43,536.02	248,984.56
Liability Insurance	-	1,980.00
Property Taxes	72.24	72.24
Rent	<u>2,190.83</u>	<u>13,144.98</u>
	<u>72,183.09</u>	<u>420,290.63</u>
TOTAL EXPENSES	<u>4,210,094.80</u>	<u>21,739,394.63</u>
CHANGE IN NET POSITION	540,991.59	176,081.70
Net position at beginning of period	<u>12,052,068.95</u>	<u>12,416,978.84</u>
Net position at end of period	<u>\$ 12,593,060.54</u>	<u>\$ 12,593,060.54</u>

See Accountant's Compilation Report



ACS RESOLUTION 2022-04

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 - 71000 Instruction								
Fund	Function	Object		Description	Budget	Add	Subtract	Amended Budget
141	71100	204		State Retirement	1,644,145.00		5,000.00	1,639,145.00
141	71100	217		Retirement Hybrid Stabilization	104,000.00	5,000.00		109,000.00
141	71100	399		Other Contracted Services	15,000.00	10,000.00		25,000.00
141	71100	430		Electronic Textbooks	200,000.00		10,000.00	190,000.00
141	71100	722		Reg Inst Equipment	87,363.00	3,600.00		90,963.00
141	71100	429		Instructional Supplies	496,168.00		3,600.00	492,568.00
141	71150	207		Medical Insurance	48,910.00		1,000.00	47,910.00
141	71150	217		Retirement Hybrid Stabilization	1,000.00	1,000.00		2,000.00
141	71200	207		Medical Insurance	363,400.00		500.00	362,900.00
141	71200	217		Retirement Hybrid Stabilization	13,500.00	500.00		14,000.00
								-
Totals					2,973,486.00	20,100.00	20,100.00	2,973,486.00

Fund 141 - 72000 - Support Service								
Fund	Function	Object		Description	Budget	Add	Subtract	Amended Budget
141	72130	207		Medical Insurance	138,276.00		200.00	138,076.00
141	72130	217		Retirement Hybrid Stabilization	4,320.00	200.00		4,520.00
141	72130	322		Evaluation & Testing	56,000.00		15,000.00	41,000.00
141	72130	471		Software	500.00		300.00	200.00
141	72130	524		In Service/Staff Development	10,600.00	300.00		10,900.00
141	72130	599		Other Charges	8,000.00	15,000.00		23,000.00
141	72220	204		State Retirement	44,217.00	1,000.00		45,217.00
141	72220	207		Medical Insurance	48,636.00		1,000.00	47,636.00
141	72230	204		State Retirement	6,027.00	100.00		6,127.00
141	72230	206		Life Insurance	458.00		100.00	358.00
								-
Totals					317,034.00	16,600.00	16,600.00	317,034.00

Fund 141 - 72600 Operation of Non Instructional Services								
Fund	Function	Object		Description	Budget	Add	Subtract	Amended Budget
141	72610	105		Supervisor/Director	273,600.00		5,000.00	268,600.00
141	72610	189		Other Salaries & Wages	30,000.00		15,000.00	15,000.00
141	72610	201		Social Security	18,824.00		500.00	18,324.00
141	72610	204		State Retirement	19,466.00	500.00		19,966.00
141	72610	207		Medical Insurance	46,000.00		20,000.00	26,000.00
141	72610	720		Plant Operation Equipment	5,000.00	40,000.00		45,000.00
								-
Totals					392,890.00	40,500.00	40,500.00	392,890.00

Fund 142 - Federal Grants Expenses								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	72210	105	0010	Supervisor / Director	106,054.00	250.00		106,304.00
142	72210	204	0010	State Retirement	10,892.00	100.00		10,992.00
142	72210	207	0010	Medical Insurance	9,200.00		350.00	8,850.00
142	71100	195	0100	Certified Sub Teachers	32,000.00		10,175.00	21,825.00
142	71100	207	0100	Medical Insurance	13,800.00	10,175.00		23,975.00
142	72220	131	0900	Medical Personnel	-	19,965.00		19,965.00
142	72220	201	0900	Social Security	-	1,240.00		1,240.00
142	72220	204	0900	State Retirement	-	1,380.00		1,380.00
142	72220	206	0900	Life Insurance	-	140.00		140.00
142	72220	212	0900	Employer Medicare	-	290.00		290.00
142	72220	524	0900	In-Service/Staff Development	55,000.00		23,015.00	31,985.00
142	71100	204	0936	State Retirement	44,355.00	1,300.00		45,655.00
142	71100	217	0936	Retirement Hybrid Stabilization	1,300.00		1,300.00	-
142	71200	204	0936	State Retirement	7,030.00	200.00		7,230.00
142	71200	217	0936	Retirement Hybrid Stabilization	200.00		200.00	-
142	72120	204	0936	state Retirement	620.00	300.00		920.00
142	72120	217	0936	Retirement Hybrid Stabilization	300.00		300.00	-
142	72410	204	0936	State Retirement	500.00	300.00		800.00
142	72410	217	0936	Retirement Hybrid Stabilization	300.00		300.00	-
								-
Totals					281,551.00	35,640.00	35,640.00	281,551.00

Fund 143 - School Nutrition Grants Expenses								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
143	73100	165		Cafeteria Personnel	308,400.00	20,000.00		328,400.00
143	73100	204		State Reirement	37,398.00		5,000.00	32,398.00
143	73100	207		Medical Insurance	66,500.00		15,000.00	51,500.00
143	73100	422	7051	Food Supplies	600,000.00	28,704.00		628,704.00
143	73100	710	7051	Food Service Equipment	40,000.00		28,704.00	11,296.00
								-
Totals					1,052,298.00	48,704.00	48,704.00	1,052,298.00

Fund 145 - Discretionary Grants Expenses								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
145	72120	189	6006	Other Salaries & Wages	1,000.00		850.00	150.00
145	72120	201	6006	Social Security	2,958.00		188.79	2,769.21
145	72120	204	6006	State Retirement	3,525.00		284.98	3,240.02
145	72120	206	6006	Life Insurance	327.87		194.00	133.87
145	72120	212	6006	Employer Medicare	691.15		40.00	651.15
145	72120	217	6006	Retirement Hybrid Satilization	-	2.98		2.98
145	72120	499	6006	Other Supplies & Materials	5,000.00	10,349.77		15,349.77
145	72120	524	6006	In Service / Staff Development	7,000.00		1,000.00	6,000.00
145	72120	790	6006	Other Equipment	17,794.98		7,794.98	10,000.00
Totals					38,297.00	10,352.75	10,352.75	38,297.00

On this 22nd of February, 2022.

Kay Williams, Chairman
Arlington Community Schools
Board of Education

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

FY22 ESSER 3.0

Safe Return to In-Person Instruction & Continuity of Service Plan Addendum
Public Plan- Federal Relief Spending Addendum
ACS Board Approval
School Year 2021-22

LEA # 0793 LEA Name (Legal Name of Agency): Arlington Community Schools

LEA # <u>0793</u>	LEA Name (Legal Name of Agency): <u>Arlington Community Schools</u>
LEA Legal Mailing Address: Street Address: <u>12060 Arlington Trail</u> City: <u>Arlington</u> State: <u>Tennessee</u> Zip: <u>38002</u>	

The facts, figures, and representations made in this application, including exhibits, attachments, and assurances herein, are true and correct to the best of my knowledge.

The Board of Education has reviewed and approved this project year application for filing.
This action is recorded in the official minutes of the Agency's Board meeting held on the date entered below:

_____ Board Meeting Date

Director of Schools (Signature)

Board of Education Official (Signature)

Director of Schools (Print Name)

Board of Education Official (Print Name)

Date Signed

Date Signed