



**Arlington Community Schools Regular Board Meeting
September 14, 2023 5:30 PM
12060 Arlington Trail, Arlington, TN 38002**

1. Call to Order and Roll Call
2. Pledge to the Flag/Moment of Silence
3. Citizens Comments (limited to 2 minutes per speaker)
4. Approval of Agenda
5. Reports
 - 5.A. Chairman's Report
 - 5.B. Superintendent's Report
 - 5.C. Financial Reports
 - 5.D. TLR Report
6. Consent Agenda
 - 6.A. Approval of Minutes from August 22, 2023
 - 6.B. Resolution 2023-18 of the Arlington Community Schools Board of Education Amending the 2023-2024 Schools Budget
 - 6.C. Resolution 2023-19 of the Arlington Community Schools Board of Education to Approve Revised 2023-2024 School Field Trips
 - 6.D. Policy 4.600 Grading Systems
 - 6.E. Policy 4.605 Graduation Requirements
 - 6.F. Policy 5.109 Evaluations
 - 6.G. Policy 6.203 School Admissions
7. Business/Recommended Action Items
 - 7.A. Recommendation to Approve a Resolution entertaining the written Charges made by Jeffery Mayo, Superintendent of Arlington Community Schools Board of Education, against Cynthia Wieland, a tenured teacher in the Arlington Community Schools Board of Education School District
 - 7.B. Election of Chairman
 - 7.C. Election of Vice-Chair
 - 7.D. Election for Tennessee Legislative Representative (TLR)
8. Adjourn



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8. Adjourn



ARLINGTON COMMUNITY SCHOOLS
BOARD OF EDUCATION
2023-2024 BUDGET REPORT

July 31, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND REVENUE

09/05/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434129

3:03:40 PM

FOR JULY, 2023 THRU JULY, 2023

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
40110	Current Property Tax	14,250,000.00	14,250,000.00	45,911.66	45,911.66	0.00	0.00	14,204,088.34	0
40120	Trustee's Collection - Prior Years	150,000.00	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0
40130	Clerk & Master/Circuit Court - Prior Years	100,000.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0
40140	Interest & Penalty	12,000.00	12,000.00	98,611.15	98,611.15	0.00	0.00	-86,611.15	822
40162	Payments in Lieu of Taxes - Local Utilities	100,000.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0
40163	Payments in Lieu of Taxes - Other	135,000.00	135,000.00	0.00	0.00	0.00	0.00	135,000.00	0
40210	Local Option Sales Taxes	8,150,000.00	8,150,000.00	0.00	0.00	0.00	0.00	8,150,000.00	0
40240	Wheel Tax	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	1,000,000.00	0
40270	Business Tax	1,500.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00	0
40275	Mixed Drink Tax	25,000.00	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0
40610	Current Property Tax	250,000.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0
43513	Tuition - Summer School	30,000.00	30,000.00	0.00	0.00	0.00	0.00	30,000.00	0
43517	Tuition - Other	560,000.00	560,000.00	336,264.00	336,264.00	0.00	0.00	223,736.00	60
43990	Other Charges for Services	200.00	200.00	25.00	25.00	0.00	0.00	175.00	13
44120	Lease/Rentals	30,000.00	30,000.00	3,015.00	3,015.00	0.00	0.00	26,985.00	10
44170	Miscellaneous Refunds	2,000.00	2,000.00	0.03	0.03	0.00	0.00	1,999.97	0
44560	Damages Recovered from Individuals	0.00	0.00	38.00	38.00	0.00	0.00	-38.00	0
44990	Other Local Revenue	95,000.00	95,000.00	10,145.00	10,145.00	0.00	0.00	84,855.00	11
46510	TISA	28,995,032.00	28,995,032.00	0.00	0.00	0.00	0.00	28,995,032.00	0
46590	Other State Education Funds	560,000.00	560,000.00	0.00	0.00	0.00	0.00	560,000.00	0
46610	Career Ladder Program	65,000.00	65,000.00	0.00	0.00	0.00	0.00	65,000.00	0
47590	Other Federal Thru State	50,000.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0
49700	Insurance Recovery	160,000.00	160,000.00	1,376.00	1,376.00	0.00	0.00	158,624.00	1
49800	Transfers In	12,979,217.00	12,979,217.00	4.36	4.36	0.00	0.00	12,979,212.64	0
TOTALS:	Ledger Type: 4 - REVENUES	67,699,949.00	67,699,949.00	495,390.20	495,390.20	0.00	0.00	67,204,558.80	1

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND EXPENSES

09/05/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434130

3:03:50 PM

FOR JULY, 2023 THRU JULY, 2023

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	383,333.00	383,333.00	337,846.75	337,846.75	0.00	0.00	45,486.25	88
110	BOARD OF EDUCATION	1,737,631.00	1,737,631.00	16,631.29	16,631.29	3,821.70	0.00	1,717,178.01	1
210	DIRECTOR OF SCHOOLS	989,313.00	1,084,551.00	65,949.63	65,949.63	22,739.09	0.00	995,862.28	8
215	OFFICE OF PRINCIPAL	3,056,403.00	3,056,403.00	71,988.53	71,988.53	0.00	0.00	2,984,414.47	2
310	REGULAR EDUCATION INSTRUCTION	26,461,344.00	26,461,344.00	538,078.21	538,078.21	177,275.64	807.79	25,745,182.36	3
315	ALTERNATIVE EDUCATION	406,321.00	406,321.00	0.00	0.00	323.97	0.00	405,997.03	0
320	SPECIAL EDUCATION	3,593,268.00	3,593,268.00	402.44	402.44	15,393.07	396.80	3,577,075.69	0
325	CAREER & TECHNICAL INSTRUCTION	1,454,384.00	1,454,384.00	11,200.00	11,200.00	14,589.95	0.00	1,428,594.05	2
328	STUDENT BODY EDUCATIONAL PROGRAM	0.00	0.00	0.00	0.00	1,147.00	7,250.00	-8,397.00	0
330	OTHER STUDENT SUPPORT	1,170,360.00	1,170,360.00	6,477.70	6,477.70	26,991.00	0.00	1,136,891.30	3
335	REGULAR EDUCATION INSTRUCTION	2,452,453.00	2,452,453.00	105,568.92	105,568.92	195,839.75	0.00	2,151,044.33	12
340	SPECIAL EDUCATION SUPPORT	1,534,293.00	1,534,293.00	12,354.69	12,354.69	13,026.33	0.00	1,508,911.98	2
345	CAREER & TECHNICAL SUPPORT	159,067.00	159,067.00	15,418.66	15,418.66	3,200.00	0.00	140,448.34	12
350	ACCOUNTABILITY	681,274.00	748,522.00	48,671.83	48,671.83	24,893.54	0.00	674,956.63	10
410	FISCAL SERVICES	917,317.00	822,079.00	101,856.80	101,856.80	3,758.00	0.00	716,464.20	13
515	HUMAN RESOURCES	532,084.00	629,032.00	39,022.38	39,022.38	9,803.85	1,063.16	579,142.61	8
610	STUDENT SERVICES	979,360.00	815,164.00	34,347.50	34,347.50	3,138.00	0.00	777,678.50	5
615	HEALTH SERVICES	448,444.00	448,444.00	4,798.24	4,798.24	0.00	0.00	443,645.76	1
620	COORDINATED SCHOOL HEALTH	95,339.00	95,339.00	5,176.39	5,176.39	0.00	0.00	90,162.61	5
710	OPERATION OF PLANT	3,352,663.00	3,352,663.00	48,163.24	48,163.24	1,198,632.86	1,038.22	2,104,828.68	37
715	MAINTENANCE OF PLANT	1,169,882.00	1,169,882.00	49,076.87	49,076.87	91,774.35	0.00	1,029,030.78	12
720	SAFETY	256,080.00	256,080.00	0.00	0.00	0.00	0.00	256,080.00	0
722	SAFE SCHOOLS	112,000.00	112,000.00	0.00	0.00	0.00	0.00	112,000.00	0
725	TECHNOLOGY	1,084,057.00	1,084,057.00	88,684.27	88,684.27	166,572.80	0.00	828,799.93	24
730	PLANNING	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
735	TRANSPORTATION	2,011,779.00	2,011,779.00	6,399.00	6,399.00	141,754.76	0.00	1,863,625.24	7
810	REGULAR CAPITAL OUTLAY	12,641,500.00	12,641,500.00	0.00	0.00	215,742.87	0.00	12,425,757.13	2
TOTALS:	Ledger Type: 5 - EXPENSES	67,699,949.00	67,699,949.00	1,608,113.34	1,608,113.34	2,330,418.53	10,555.97	63,750,861.16	6



ARLINGTON COMMUNITY SCHOOLS
SCHOOL NUTRITION
2023-2024 BUDGET REPORT

July 31, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND REVENUE

09/05/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434131

3:04:01 PM

FOR JULY, 2023 THRU JULY, 2023

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
43521	Lunch Pymt-Child	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
43522	Lunch Pymt-Adult	13,000.00	13,000.00	0.00	0.00	0.00	0.00	13,000.00	0
43523	Breakfast Income	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
43525	A la Carte Sales	200,000.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0
44170	Miscellaneous Refunds	0.00	0.00	416.59	416.59	0.00	0.00	-416.59	0
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	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0
47112	USDA Commodities	85,000.00	85,000.00	0.00	0.00	0.00	0.00	85,000.00	0
47113	USDA Breakfast	350,000.00	350,000.00	0.00	0.00	0.00	0.00	350,000.00	0
47114	USDA - Other	243,274.00	243,274.00	0.00	0.00	0.00	0.00	243,274.00	0
49800	Transfers In	400,000.00	400,000.00	0.00	0.00	0.00	0.00	400,000.00	0
TOTALS:	Ledger Type: 4 -	3,102,274.00	3,102,274.00	416.59	416.59	0.00	0.00	3,101,857.41	0

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND EXPENSES

09/05/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434132

3:04:01 PM

FOR JULY, 2023 THRU JULY, 2023

LEDGER TYPE : 5 - EXPENSES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
105	Supervisor/Director	241,100.00	241,100.00	6,664.22	6,664.22	0.00	0.00	234,435.78	3
165	Cafeteria Personnel	438,209.00	438,209.00	2,170.00	2,170.00	0.00	0.00	436,039.00	0
201	Social Security	42,117.00	42,117.00	547.73	547.73	0.00	0.00	41,569.27	1
204	Pensions	50,269.00	50,269.00	569.90	569.90	0.00	0.00	49,699.10	1
206	Life Insurance	4,669.00	4,669.00	0.00	0.00	0.00	0.00	4,669.00	0
207	Medical Insurance	80,000.00	80,000.00	0.00	0.00	0.00	0.00	80,000.00	0
212	Employer Medicare	9,850.00	9,850.00	128.10	128.10	0.00	0.00	9,721.90	1
217	Retirement Hybrid	2,060.00	2,060.00	5.83	5.83	0.00	0.00	2,054.17	0
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	0.00	0.00	0.00	0.00	1,000.00	0
399	Other Contracted Services	16,000.00	16,000.00	192.00	192.00	1,920.00	0.00	13,888.00	13
422	Food Supplies	1,300,000.00	1,300,000.00	-19,020.69	-19,020.69	49,664.83	0.00	1,269,355.86	2
435	Office Supplies	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
451	Uniforms	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
469	USDA Commodities	90,000.00	90,000.00	0.00	0.00	0.00	0.00	90,000.00	0
471	Software	5,000.00	5,000.00	0.00	0.00	495.00	0.00	4,505.00	10
499	Other Supplies & Materials	300,000.00	300,000.00	0.00	0.00	23,216.56	0.00	276,783.44	8
524	In-Service/Staff	8,000.00	8,000.00	49.47	49.47	0.00	0.00	7,950.53	1
599	Other Charges	5,000.00	5,000.00	622.50	622.50	56,371.07	0.00	-51,993.57	1,140
710	Food Service Equipment	50,000.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0
799	Other Capital Outlay	455,000.00	455,000.00	58,233.18	58,233.18	40,670.00	0.00	356,096.82	22
TOTALS:	Ledger Type: 5 -	3,102,274.00	3,102,274.00	50,162.24	50,162.24	172,337.46	0.00	2,879,774.30	7



ARLINGTON COMMUNITY SCHOOLS
FEDERAL & DISCRETIONARY GRANTS
2023-2024 BUDGET REPORT

July 31, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GRANT REVENUE

09/05/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434133

3:04:21 PM

FOR JULY, 2023 THRU JULY, 2023

LEDGER TYPE : 4 - REVENUES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
0100	Title I, Part A, Improving Academic	228,255.00	228,255.00	8,920.04	8,920.04	0.00	0.00	219,334.96	4
0200	Title II, Part A, Training & Recruiting	111,030.89	111,030.89	23,151.32	23,151.32	0.00	0.00	87,879.57	21
0300	Title III, Part A, English Language Acquisition	8,600.57	8,600.57	0.00	0.00	0.00	0.00	8,600.57	0
0410	Title IV, Part A, Safe & Drug Free Schools	15,177.82	15,177.82	553.78	553.78	0.00	0.00	14,624.04	4
0800	Carl Perkins	52,281.01	52,281.01	0.00	0.00	0.00	0.00	52,281.01	0
0900	IDEA, Part B	1,374,738.00	1,374,738.00	204.36	204.36	0.00	0.00	1,374,533.64	0
0910	IDEA, Preschool	20,875.00	20,875.00	0.00	0.00	0.00	0.00	20,875.00	0
0936	ARPA / ESSER 3.0	5,480,285.00	5,480,285.00	0.00	0.00	0.00	0.00	5,480,285.00	0
6001	Arlington Education Foundation Donation	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	3,000.00	3,000.00	0.00	0.00	127,000.00	2
TOTALS:	Ledger Type: 4 - REVENUES	7,441,243.29	7,441,243.29	35,829.50	35,829.50	0.00	0.00	7,405,413.79	0

ARLINGTON COMMUNITY SCHOOLS

GRANT EXPENSES

09/05/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434134

3:04:30 PM

FOR JULY, 2023 THRU JULY, 2023

LEDGER TYPE : 5 - EXPENSES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
0010	Consolidated Administration	0.00	0.00	6,279.58	6,279.58	0.00	0.00	-6,279.58	0
0100	Title I, Part A, Improving Academic	228,255.00	228,255.00	8,920.04	8,920.04	0.00	0.00	219,334.96	4
0200	Title II, Part A, Training & Recruiting	111,030.89	111,030.89	23,151.32	23,151.32	0.00	0.00	87,879.57	21
0300	Title III, Part A, English Language Acquisition	8,600.57	8,600.57	0.00	0.00	21.50	0.00	8,579.07	0
0410	Title IV, Part A, Safe & Drug Free Schools	15,177.82	15,177.82	553.78	553.78	2,073.69	0.00	12,550.35	17
0702	ARP Homeless 2.0	0.00	0.00	1,000.00	1,000.00	0.00	0.00	-1,000.00	0
0800	Carl Perkins	52,281.01	52,281.01	0.00	0.00	25,885.25	0.00	26,395.76	50
0900	IDEA, Part B	1,374,738.00	1,374,738.00	204.36	204.36	6,089.01	0.00	1,368,444.63	0
0910	IDEA, Preschool	20,875.00	20,875.00	0.00	0.00	0.00	0.00	20,875.00	0
0936	ARPA / ESSER 3.0	5,480,285.00	5,480,285.00	179,565.24	179,565.24	76,819.95	49,100.00	5,174,799.81	6
6001	Arlington Education Foundation Donation	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	0.00	0.00	0.00	0.00	130,000.00	0
TOTALS:	Ledger Type: 5 - EXPENSES	7,441,243.29	7,441,243.29	219,674.32	219,674.32	110,889.40	49,100.00	7,061,579.57	5



ARLINGTON COMMUNITY SCHOOLS
CONSTRUCTION IN PROGRESS
2023-2024 BUDGET REPORT

July 31, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

CIP RESTRICTED FOR CAPITAL PROJECTS

09/05/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434146

9:18:10 PM

FOR JULY, 2023 THRU JULY, 2023

REVENUE & FUND BALANCE

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
0000	Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
0000	Bonds Issued	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0
0000	Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTALS:	Revenue & Fund Balance	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0

ARLINGTON COMMUNITY SCHOOLS

CIP EXPENSES

09/05/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434135
 FOR JULY, 2023 THRU JULY, 2023
 LEDGER TYPE : 5 - EXPENSES

3:04:40 PM

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
0000	Building Construction	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0
TOTALS:	Ledger Type: 5 - EXPENSES	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0

INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST

**FINANCIAL STATEMENTS
JULY 31, 2023**

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 July 31, 2023, 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

September 5, 2023
Memphis, Tennessee

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JULY 31, 2023**

ASSETS

Regions Bank Public Funds DDA	\$ <u>124,381.72</u>
Regions Public Funds Credit Account	<u>621,049.89</u>
Regions Bank Trust Account	
Accrued Investment Income	83,622.10
Cash	-
Goldman Sachs Financial Square	-
Fidelity Investments MM Funds	18,750,565.09
Regions Bank Trust Account - Other	<u>-</u>
	<u>18,834,187.19</u>
Leasehold Improvements	<u>100,904.93</u>
TOTAL ASSETS	<u>\$ 19,680,523.73</u>
NET POSITION - UNRESTRICTED	<u>\$ 19,680,523.73</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 July 31, 2023</u>	<u>1 Month Ended July 31, 2023</u>
REVENUES		
Premiums	\$ 1,741,572.74	\$ 1,741,572.74
Cobra Credits	<u>-</u>	<u>-</u>
Total Premiums.....	<u>1,741,572.74</u>	<u>1,741,572.74</u>
Pharmacy Rebates.....	<u>20,342.50</u>	<u>20,342.50</u>
Miscellaneous Credits.....	<u>-</u>	<u>-</u>
Miscellaneous Income	<u>-</u>	<u>-</u>
Investment Income	<u>84,423.71</u>	<u>84,423.71</u>
Stop Loss Reimbursements.....	<u>58,755.39</u>	<u>58,755.39</u>
TOTAL REVENUES.....	<u>1,905,094.34</u>	<u>1,905,094.34</u>
EXPENSES		
Administrative Fees	291,519.83	291,519.83
Insurance Claims Disbursements	4,836,989.80	4,836,989.80
Trustee Fees	6,331.10	6,331.10
Miscellaneous Expenses	-	-
Professional Fees	19,603.00	19,603.00
Taxes	<u>14,637.28</u>	<u>14,637.28</u>
	<u>5,169,081.01</u>	<u>5,169,081.01</u>
Bartlett Clinic		
Care Here Clinic Fees.....	27,336.00	27,336.00
Clinic Repairs and Maintenance.....	-	-
Clinic Supplies	52,499.76	52,499.76
Liability Insurance	-	-
Rent.....	<u>1,320.00</u>	<u>1,320.00</u>
	<u>81,155.76</u>	<u>81,155.76</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</u> <u>July 31, 2023</u>	<u>1 Month Ended</u> <u>July 31, 2023</u>
EXPENSES - continued		
Collierville Clinic		
Care Here Clinic Fees	\$ 27,336.00	\$ 27,336.00
Clinic Repairs and Maintenance	-	-
Clinic Supplies	47,418.49	47,418.49
Liability Insurance	-	-
Property Taxes	-	-
Rent	2,203.83	2,203.83
Taxes	<u>416.57</u>	<u>416.57</u>
	<u>77,374.89</u>	<u>77,374.89</u>
Pharmacy		
Administrative Fees	-	-
Pharmacy Expenses	-	-
Rent	2,090.39	2,090.39
Utilities	<u>176.00</u>	<u>176.00</u>
	<u>2,266.39</u>	<u>2,266.39</u>
TOTAL EXPENSES	<u>5,329,878.05</u>	<u>5,329,878.05</u>
CHANGE IN NET POSITION	(3,424,783.71)	(3,424,783.71)
Net position at beginning of period	<u>23,105,307.44</u>	<u>23,105,307.44</u>
Net position at end of period	<u>\$ 19,680,523.73</u>	<u>\$ 19,680,523.73</u>

See Accountant's Compilation Report



ACS RESOLUTION 2023-18

A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION AMENDING THE 2023-2024 SCHOOLS BUDGET

WHEREAS, T.C.A. § 49-2-301(b)(1)(U) 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)(U)(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 2023-2024 annual budget on May 23, 2023; AND

WHEREAS, the Town of Arlington adopted ACS’s 2023-2024 budget on June 5, 2023; AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(U)(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 2023-2024 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 2023-2024 budget:

Fund 141 - 71000 Instruction										
Fund	Function	Object		Description	Budget	Add	Subtract	Amended Budget		
141	71100	429		Teacher Discretionary	592,100.00	-	250,000.00	342,100.00		
141	71100	499		Other Supplies & Materials	5,000.00	9,000.00		14,000.00		
141	71100	722		Reg Inst Equipment	275,000.00	-	250,000.00	25,000.00		
141	71100	430		Textbooks - Electronic	180,000.00		9,000.00	171,000.00		
141	71300	499		Other Supplies & Materials	26,336.00	5,000.00		31,336.00		
141	71300	599		Other Charges	17,250.00	9,000.00		26,250.00		
141	71300	730		Vocational Equipment	69,000.00	-	9,000.00	60,000.00		
141	71300	429		Hospitality Management	5,000.00	-	5,000.00	-		
141	71400	499		Other Supplies & Materials	-	125,000.00	-	125,000.00		
141	71400	599		Other Charges	-	250,000.00	-	250,000.00		
141	71400	790		Other Equipment	-	125,000.00	-	125,000.00		
Totals					1,169,686.00	523,000.00	523,000.00	1,169,686.00		

Fund 141 - 72500 - Business Administration										
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget		
141	72520	105		Supervisor/Director	193,800.00	29,700.00	-	223,500.00		
141	72110	105		Supervisor/Director	219,000.00	-	29,700.00	189,300.00		
Totals					412,800.00	29,700.00	29,700.00	412,800.00		

Fund 141 - 76000 Regular Capital Outlay										
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget		
141	76100	707	7012	Building Improvements	-	37,612.50		37,612.50		
141	76100	799		Other Capital Outlay	118,833.40		37,612.50	81,220.90		
Totals					118,833.40	37,612.50	37,612.50	118,833.40		

Fund 142 - Federal Grants Expenses										
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget		
142	71100	189	0702	Other Salaries & Wages	-	680.00	-	680.00		
142	71100	201	0702	Social Security	-	42.50	-	42.50		
142	71100	204	0702	Pensions	-	59.09	-	59.09		
142	71100	212	0702	Employer Medicare	-	9.86	-	9.86		
142	71100	399	0300	Other Contracted Services	4,000.00	1,251.22	-	5,251.22		
142	71100	429	0300	Instructional Supplies	2,600.00	-	1,100.00	1,500.00		
142	71200	163	0900	Educational Assistants	559,400.00	-	218,238.00	341,162.00		
142	71200	171	0900	Speech Pathologist	144,408.00	25,592.00	-	170,000.00		
142	71200	201	0900	Social Security	43,636.00	2,364.00	-	46,000.00		
142	71200	204	0900	Pensions	47,929.00	22,071.00	-	70,000.00		
142	71200	206	0900	Life Insurance	4,838.00	1,162.00	-	6,000.00		
142	71200	207	0900	Medical Insurance	184,000.00	-	44,000.00	140,000.00		
142	71200	212	0900	Employer Medicare	10,205.00	795.00	-	11,000.00		
142	71200	429	0900	Instructional Supplies	87,356.00	-	72,356.00	15,000.00		
142	71200	429	0910	Instructional Supplies	6,500.00	-	2,000.00	4,500.00		
142	71200	499	0900	Other Supplies & Materials	40,000.00	-	35,000.00	5,000.00		
142	71200	499	0910	Other Supplies & Materials	4,000.00	-	818.45	3,181.55		
142	71200	725	0900	Special Education Equipment	43,170.00	-	40,170.00	3,000.00		
142	71200	725	0910	Special Education Equipment	6,412.00	-	2,412.00	4,000.00		
142	71300	499	0800	AHS Other Supplies & Materials	10,443.00	618.00	-	11,061.00		
142	72130	399	0702	Other Contracted Services	-	3,060.00	-	3,060.00		
142	72130	499	0702	Other Supplies & Materials	-	3,560.00	-	3,560.00		
142	72130	524	0800	AHS In-Service/Staff Development	7,796.56	3,303.48	-	11,100.04		
142	72130	599	0702	Other Charges	-	3,236.48	-	3,236.48		
142	72210	524	0300	In-Service/Staff Development	2,000.57	1,100.00	-	3,100.57		
142	72220	322	0901	Evaluation & Testing	-	1,495.00	-	1,495.00		
142	72220	524	0900	In-Service/Staff Development	21,880.00	-	21,000.00	880.00		
142	72220	524	0910	In-Service/Staff Development	3,463.00	0.45	-	3,463.45		
142	72220	599	0900	Other Charges	10,000.00	-	9,500.00	500.00		
142	72220	790	0900	Other Equipment	30,000.00	-	27,000.00	3,000.00		
142	72710	599	0702	Other Charges	-	2,968.82	-	2,968.82		
Totals					1,274,037.13	73,368.90	473,594.45	873,811.58		

Fund 142 - Federal Grants Revenue					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	47131	000	0800	Carl Perkins	52,281.01	3,921.48	-	56,202.49
142	47143	000	0900	Special Ed Grants to States	1,374,738.00	-	415,280.00	959,458.00
142	47145	000	0910	Special Ed Preschool Grants	20,875.00	-	5,230.00	15,645.00
142	47146	000	0300	Title III, ELA	8,600.57	1,251.22	-	9,851.79
142	47402	000	0901	ARP IDEA, Part B	-	1,495.00	-	1,495.00
142	47404	000	0702	ARP Homeless 2.0	-	13,616.75	-	13,616.75
Totals					1,456,494.58	20,284.45	420,510.00	1,056,269.03

On this 14th of September, 2023.

Dr. Dale Viox, Chairman
Arlington Community Schools
Board of Education

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



ACS RESOLUTION 2023-20

A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION

BE IT RESOLVED, that the Arlington Community Schools Board of Education at its September 14, 2023 Meeting has entertained the attached written Charges made by Jeffery Mayo, Superintendent of Arlington Community Schools Board of Education, against Cynthia Wieland, a tenured teacher in the Arlington Community Schools Board of Education School District, and the Board finds that the Charges individually and/or collectively are of such a nature as to warrant the dismissal of Cynthia Wieland as a tenured teacher.

The attached Charges shall be made a part of the Minutes of this Board, and the Superintendent shall give the teacher a copy of said Charges, this Resolution, and a copy of the form which has been approved by the Tennessee Department of Education advising teachers of their legal rights and recourse under the Tennessee Teacher Tenure Act.

On this 14th day of September, 2023.

CERTIFIED a true copy of the Resolution

Dr. Dale Viox, Chairman
Arlington Community Schools Board of Education



WRITTEN CHARGES DIRECTED TO CYNTHIA WIELAND

I, Jeffery Mayo, Superintendent of Arlington Community Schools Board of Education charge Cynthia Wieland, a tenured teacher, with the following offenses:

I. Description of Charges:

- 1) Conduct unbecoming to a member of the teaching profession/unprofessional conduct as defined by T.C.A. § 49-5-501;
- 2) Insubordination as defined by T.C.A. § 49-5-501.

II. An example of Ms. Wieland's actions which supports the charge of conduct unbecoming to a member of the teaching profession/unprofessional conduct includes but is not limited to:

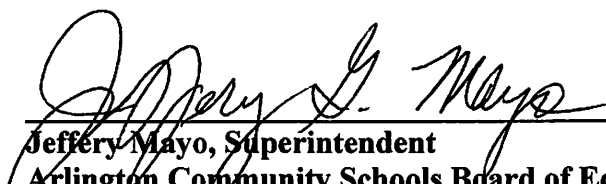
- 1) On August 29, 2023 Ms. Wieland called AHS students “assholes” during the school day on AHS property.
- 2) By calling students “assholes” during the school day on AHS property, Ms. Wieland violated the Tennessee Teacher’s Code of Ethics (T.C.A. § 49-5-1003) as follows:
 - a) (b)(8) An educator shall make reasonable effort to protect the emotional well-being of the student;
 - b) (b)(9) An educator shall not intentionally expose the student to embarrassment or disparagement;
 - c) (b)(19) An educator shall maintain a professional approach with the student at all times.
- 3) By calling students “assholes” during the school day on AHS property, Ms. Wieland violated the ACS Policy 5.600 (Teacher Code of Ethics and ACS Employee Responsibilities and Ethics) as follows:
 - a) (b)(8) An educator shall make reasonable effort to protect the emotional well-being of the student;

- b) (b)(9) An educator shall not intentionally expose the student to embarrassment or disparagement;
- c) (b)(19) An educator shall maintain a professional approach with the student at all times.
- d) B.1. All employees should strive to maintain standards of ethical behavior which will not detract from the educational process. ACS's standards of ethical behavior include, but are not limited to the following: "The maintenance of just and courteous professional relationships with students, parents, staff members and others."

III. An example of Ms. Wieland's actions which supports the charge of insubordination includes but is not limited to:

- 1) By calling students "assholes" during the school day on AHS property, Ms. Wieland has engaged in insubordination as defined by T.C.A. § 49-5-501 as follows:
 - a) Ms. Wieland failed to carry out specific assignments made by the ACS Board of Education, in that the Board, via its Policy 5.600, has assigned its employees to comply with the terms of said Policy; and
 - b) Ms. Wieland has refused to comply with the Board's Policy 5.600 and a law of this State, *i.e.*, the Tennessee Teacher Code of Ethics (T.C.A. § 49-5-1003).

Based on the foregoing Charges, individually and/or collectively, I recommend the dismissal of Cynthia Wieland.



Jeffery Mayo, Superintendent
Arlington Community Schools Board of Education
Date: 9/5/2023