



**Arlington Community Schools Regular Board Meeting
October 24, 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 September 14, 2023 Minutes
 - 6.B. Resolution 2023-21 of the Arlington Community Schools Board of Education Amending the 2023-2024 Schools Budget
 - 6.C. Resolution 2023-22 of the Arlington Community Schools Board of Education to Approve Revised 2023-2024 School Field Trips
 - 6.D. Approval of 2023 Local Education Agency (LEA) Compliance Report
 - 6.E. Approval of Updated ESSER Public Plan Addendum
 - 6.F. Approval of ACS' TISA Accountability Report
7. Business/Recommended Action Items
 - 7.A. Approval of Easement Agreement between Faith Baptist Arlington and Arlington Community Schools Board of Education
 - 7.B. Approval of Superintendent's Performance Evaluation Instrument
8. Adjourn



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ARLINGTON COMMUNITY SCHOOLS
BOARD OF EDUCATION
2023-2024 BUDGET REPORT

August 31, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND REVENUE

10/03/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434880

3:19:42 PM

FOR AUGUST, 2023 THRU AUGUST, 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	304,615.52	350,527.18	0.00	0.00	13,899,472.82	2
40120	Trustee's Collection - Prior Years	150,000.00	150,000.00	34,286.57	34,286.57	0.00	0.00	115,713.43	23
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	0.00	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	739,335.44	739,335.44	0.00	0.00	7,410,664.56	9
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	82.64	82.64	0.00	0.00	1,417.36	6
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	10,512.80	346,776.80	0.00	0.00	213,223.20	62
43990	Other Charges for Services	200.00	200.00	50.00	75.00	0.00	0.00	125.00	38
44120	Lease/Rentals	30,000.00	30,000.00	0.00	3,015.00	0.00	0.00	26,985.00	10
44170	Miscellaneous Refunds	2,000.00	2,000.00	0.01	0.04	0.00	0.00	1,999.96	0
44560	Damages Recovered from Individuals	0.00	0.00	0.00	38.00	0.00	0.00	-38.00	0
44990	Other Local Revenue	95,000.00	95,000.00	24,025.00	34,170.00	0.00	0.00	60,830.00	36
46510	TISA	28,995,032.00	28,995,032.00	2,894,387.00	2,894,387.00	0.00	0.00	26,100,645.00	10
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	420.00	1,796.00	0.00	0.00	158,204.00	1
49800	Transfers In	12,979,217.00	12,979,217.00	1,298.84	1,303.20	0.00	0.00	12,977,913.80	0
TOTALS:	Ledger Type: 4 - REVENUES	67,699,949.00	67,699,949.00	4,009,013.82	4,504,404.02	0.00	0.00	63,195,544.98	7

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND EXPENSES

10/03/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434882

3:20:51 PM

FOR AUGUST, 2023 THRU AUGUST, 2023

LEDGER TYPE : 5 - EXPENSES

DEPT	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	1,682.72	343,479.47	0.00	0.00	39,853.53	90
110	BOARD OF EDUCATION	1,737,631.00	1,737,631.00	199,477.82	216,109.11	40.00	0.00	1,521,481.89	12
210	DIRECTOR OF SCHOOLS	989,313.00	1,084,551.00	75,977.07	141,926.70	22,010.84	0.00	920,613.46	15
215	OFFICE OF PRINCIPAL	3,056,403.00	3,056,403.00	240,303.20	312,291.73	0.00	0.00	2,744,111.27	10
310	REGULAR EDUCATION INSTRUCTION	26,461,344.00	25,961,344.00	1,988,829.35	2,526,907.56	71,387.52	0.00	23,363,048.92	10
315	ALTERNATIVE EDUCATION	406,321.00	406,321.00	25,949.39	25,949.39	0.00	0.00	380,371.61	6
320	SPECIAL EDUCATION	3,593,268.00	3,593,268.00	210,928.20	211,330.64	4,805.00	0.00	3,377,132.36	6
325	CAREER & TECHNICAL INSTRUCTION	1,454,384.00	1,454,384.00	91,258.58	102,458.58	10,937.66	0.00	1,340,987.76	8
328	STUDENT BODY EDUCATIONAL PROGRAM	0.00	500,000.00	0.00	0.00	985.39	0.00	499,014.61	0
330	OTHER STUDENT SUPPORT	1,170,360.00	1,170,360.00	85,492.81	92,200.51	0.00	0.00	1,078,159.49	8
335	REGULAR EDUCATION INSTRUCTION SUPPORT	2,452,453.00	2,452,453.00	177,465.33	283,889.25	30,610.42	0.00	2,137,953.33	13
340	SPECIAL EDUCATION SUPPORT	1,534,293.00	1,534,293.00	89,718.42	102,073.11	13,048.96	0.00	1,419,170.93	8
345	CAREER & TECHNICAL SUPPORT	159,067.00	159,067.00	6,844.63	22,838.29	3,300.00	0.00	132,928.71	16
350	ACCOUNTABILITY	681,274.00	748,522.00	55,394.38	104,066.21	85.02	0.00	644,370.77	14
410	FISCAL SERVICES	917,317.00	822,079.00	59,142.15	160,998.95	3,500.00	0.00	657,580.05	20
515	HUMAN RESOURCES	532,084.00	629,032.00	59,106.00	102,628.38	8,834.81	0.00	517,568.81	18
610	STUDENT SERVICES	979,360.00	815,164.00	117,514.14	151,861.64	3,138.00	0.00	660,164.36	19
615	HEALTH SERVICES	448,444.00	448,444.00	29,487.33	34,285.57	391.50	0.00	413,766.93	8
620	COORDINATED SCHOOL HEALTH	95,339.00	95,339.00	5,291.66	10,976.53	988.91	0.00	83,373.56	13
710	OPERATION OF PLANT	3,352,663.00	3,352,663.00	475,973.22	524,136.46	1,226,010.08	538.22	1,601,978.24	52
715	MAINTENANCE OF PLANT	1,169,882.00	1,169,882.00	74,522.23	123,599.10	54,910.44	0.00	991,372.46	15
720	SAFETY	256,080.00	256,080.00	10,351.14	10,351.14	0.00	0.00	245,728.86	4
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	152,142.20	240,826.47	164,150.61	0.00	679,079.92	37
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	17,637.24	24,036.24	115,177.25	0.00	1,872,565.51	7
810	REGULAR CAPITAL OUTLAY	12,641,500.00	12,641,500.00	1,464,735.58	1,464,735.58	413,051.79	0.00	10,763,712.63	15
TOTALS:	Ledger Type: 5 - EXPENSES	67,699,949.00	67,699,949.00	5,715,224.79	7,333,956.61	2,147,364.20	538.22	58,218,089.97	14



ARLINGTON COMMUNITY SCHOOLS
SCHOOL NUTRITION
2023-2024 BUDGET REPORT

August 31, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND REVENUE

10/03/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434883

3:23:21 PM

FOR AUGUST, 2023 THRU AUGUST, 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	72,323.70	72,323.70	0.00	0.00	-71,323.70	7,232
43522	Lunch Pymt-Adult	13,000.00	13,000.00	2,025.00	2,025.00	0.00	0.00	10,975.00	16
43523	Breakfast Income	1,000.00	1,000.00	4,973.05	4,973.05	0.00	0.00	-3,973.05	497
43525	A la Carte Sales	200,000.00	200,000.00	46,769.75	46,769.75	0.00	0.00	153,230.25	23
44170	Miscellaneous Refunds	0.00	0.00	0.00	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 Program	1,800,000.00	1,800,000.00	37,664.10	37,664.10	0.00	0.00	1,762,335.90	2
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	5,129.92	5,129.92	0.00	0.00	344,870.08	1
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 - REVENUES	3,102,274.00	3,102,274.00	168,885.52	169,302.11	0.00	0.00	2,932,971.89	5

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND EXPENSES

10/03/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434884

3:23:52 PM

FOR AUGUST, 2023 THRU AUGUST, 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	22,033.30	28,697.52	0.00	0.00	212,402.48	12
165	Cafeteria Personnel	438,209.00	438,209.00	22,813.00	24,983.00	0.00	0.00	413,226.00	6
201	Social Security	42,117.00	42,117.00	2,713.41	3,261.14	0.00	0.00	38,855.86	8
204	Pensions	50,269.00	50,269.00	2,451.36	3,021.26	0.00	0.00	47,247.74	6
206	Life Insurance	4,669.00	4,669.00	53.04	53.04	0.00	0.00	4,615.96	1
207	Medical Insurance	80,000.00	80,000.00	2,009.45	2,009.45	0.00	0.00	77,990.55	3
212	Employer Medicare	9,850.00	9,850.00	634.59	762.69	0.00	0.00	9,087.31	8
217	Retirement Hybrid Stabilization	2,060.00	2,060.00	85.78	91.61	0.00	0.00	1,968.39	4
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	384.00	1,728.00	0.00	13,888.00	13
422	Food Supplies	1,300,000.00	1,300,000.00	106,965.44	87,944.75	42,899.59	0.00	1,169,155.66	10
435	Office Supplies	1,000.00	1,000.00	267.08	267.08	36.11	0.00	696.81	30
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	9,773.17	9,773.17	17,978.22	0.00	272,248.61	9
524	In-Service/Staff Development	8,000.00	8,000.00	0.00	49.47	0.00	0.00	7,950.53	1
599	Other Charges	5,000.00	5,000.00	850.18	1,472.68	1,437.39	0.00	2,089.93	58
710	Food Service Equipment	50,000.00	50,000.00	1,258.00	1,258.00	1,441.29	0.00	47,300.71	5
799	Other Capital Outlay	455,000.00	455,000.00	116,245.15	174,478.33	0.00	0.00	280,521.67	38
TOTALS:	Ledger Type: 5 - EXPENSES	3,102,274.00	3,102,274.00	288,344.95	338,507.19	66,015.60	0.00	2,697,751.21	13



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

August 31, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GRANT REVENUE

10/03/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434885

3:25:04 PM

FOR AUGUST, 2023 THRU AUGUST, 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 Achievement	228,255.00	228,255.00	96,942.69	105,862.73	0.00	0.00	122,392.27	46
0200	Title II, Part A, Training & Recruiting	111,030.89	111,030.89	6,234.05	29,385.37	0.00	0.00	81,645.52	26
0300	Title III, Part A, English Language Acquisition	8,600.57	9,851.79	1,319.03	1,319.03	0.00	0.00	8,532.76	13
0410	Title IV, Part A, Safe & Drug Free Schools	15,177.82	15,177.82	97.73	651.51	0.00	0.00	14,526.31	4
0702	ARP Homeless 2.0	0.00	13,616.75	3,557.80	3,557.80	0.00	0.00	10,058.95	26
0800	Carl Perkins	52,281.01	56,202.49	8,028.00	8,028.00	0.00	0.00	48,174.49	14
0900	IDEA, Part B	1,374,738.00	959,458.00	60,817.33	61,021.69	0.00	0.00	898,436.31	6
0901	ARP IDEA, Part B	0.00	1,495.00	0.00	0.00	0.00	0.00	1,495.00	0
0910	IDEA, Preschool	20,875.00	15,645.00	739.92	739.92	0.00	0.00	14,905.08	5
0936	ARPA / ESSER 3.0	5,480,285.00	5,480,285.00	236,613.33	236,613.33	0.00	0.00	5,243,671.67	4
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	11,000.00	14,000.00	0.00	0.00	116,000.00	11
TOTALS:	Ledger Type: 4 - REVENUES	7,441,243.29	7,041,017.74	425,349.88	461,179.38	0.00	0.00	6,579,838.36	7

ARLINGTON COMMUNITY SCHOOLS

GRANT EXPENSES

10/03/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434886

3:25:43 PM

FOR AUGUST, 2023 THRU AUGUST, 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	0.00	0.00	0.00	0.00	0
0100	Title I, Part A, Improving Academic Achievement	228,255.00	228,255.00	96,942.69	105,862.73	0.00	0.00	122,392.27	46
0200	Title II, Part A, Training & Recruiting	111,030.89	111,030.89	6,234.05	29,385.37	0.00	0.00	81,645.52	26
0300	Title III, Part A, English Language Acquisition	8,600.57	9,851.79	1,319.03	1,319.03	4,408.50	0.00	4,124.26	58
0410	Title IV, Part A, Safe & Drug Free Schools	15,177.82	15,177.82	97.73	651.51	0.00	0.00	14,526.31	4
0702	ARP Homeless 2.0	0.00	13,616.75	2,557.80	3,557.80	0.00	0.00	10,058.95	26
0800	Carl Perkins	52,281.01	56,202.49	8,028.00	8,028.00	18,749.00	0.00	29,425.49	48
0900	IDEA, Part B	1,374,738.00	959,458.00	60,817.33	61,021.69	1,017.21	0.00	897,419.10	6
0901	ARP IDEA, Part B	0.00	1,495.00	0.00	0.00	1,495.00	0.00	0.00	100
0910	IDEA, Preschool	20,875.00	15,645.00	739.92	739.92	0.00	0.00	14,905.08	5
0936	ARPA / ESSER 3.0	5,480,285.00	5,480,285.00	57,048.09	236,613.33	75,698.92	0.00	5,167,972.75	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	7,041,017.74	227,505.06	447,179.38	101,368.63	0.00	6,492,469.73	8



ARLINGTON COMMUNITY SCHOOLS
CONSTRUCTION IN PROGRESS
2023-2024 BUDGET REPORT

August 31, 2023
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

CIP RESTRICTED FOR CAPITAL PROJECTS

10/03/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434889

3:40:45 PM

FOR AUGUST, 2023 THRU AUGUST, 2023

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
49100	Bonds Issued	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0
TOTALS:	Ledger Type: 4 - REVENUES	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

10/03/2023

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 434891

3:41:25 PM

FOR AUGUST, 2023 THRU AUGUST, 2023

LEDGER TYPE : 5 - EXPENSES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
91300	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
AUGUST 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 August 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 21, 2023
Memphis, Tennessee

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

ASSETS	
Regions Bank Public Funds DDA	<u>\$ 1,331,055.31</u>
Regions Public Funds Credit Account	<u>665,348.20</u>
Regions Bank Trust Account	
Accrued Investment Income	77,127.01
Cash	-
Goldman Sachs Financial Square	-
Fidelity Investments MM Funds	15,013,371.87
Regions Bank Trust Account - Other	<u>-</u>
	<u>15,090,498.88</u>
Leasehold Improvements	<u>100,904.93</u>
TOTAL ASSETS	<u>\$ 17,187,807.32</u>
NET POSITION - UNRESTRICTED	<u>\$ 17,187,807.32</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>August 31, 2023</u>	<u>2 Months Ended</u> <u>August 31, 2023</u>
REVENUES		
Premiums	\$ 2,205,750.01	\$ 3,947,322.75
Cobra Credits	<u>-</u>	<u>-</u>
Total Premiums	<u>2,205,750.01</u>	<u>3,947,322.75</u>
Pharmacy Rebates	<u>32,150.01</u>	<u>52,492.51</u>
Miscellaneous Credits	<u>-</u>	<u>-</u>
Miscellaneous Income	<u>-</u>	<u>-</u>
Investment Income	<u>77,828.97</u>	<u>162,252.68</u>
Stop Loss Reimbursements	<u>3,591.51</u>	<u>62,346.90</u>
TOTAL REVENUES	<u>2,319,320.50</u>	<u>4,224,414.84</u>
EXPENSES		
Administrative Fees	180,924.42	472,444.25
Insurance Claims Disbursements	4,443,512.05	9,280,501.85
Trustee Fees	5,698.81	12,029.91
Miscellaneous Expenses	-	-
Professional Fees	15,098.50	34,701.50
Liability Insurance	4,853.00	4,853.00
Taxes	<u>-</u>	<u>14,637.28</u>
	<u>4,650,086.78</u>	<u>9,819,167.79</u>
Bartlett Clinic		
Care Here Clinic Fees	27,072.50	54,408.50
Clinic Repairs and Maintenance	-	-
Clinic Supplies	44,848.58	97,348.34
Liability Insurance	-	-
Rent	<u>1,320.00</u>	<u>2,640.00</u>
	<u>73,241.08</u>	<u>154,396.84</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>August 31, 2023</u>	<u>2 Months Ended</u> <u>August 31, 2023</u>
EXPENSES - continued		
Collierville Clinic		
Care Here Clinic Fees.....	\$ 27,072.50	\$ 54,408.50
Clinic Repairs and Maintenance.....	-	-
Clinic Supplies.....	36,823.50	84,241.99
Liability Insurance.....	-	-
Property Taxes.....	-	-
Rent.....	2,203.83	4,407.66
Taxes.....	<u>-</u>	<u>416.57</u>
	<u>66,099.83</u>	<u>143,474.72</u>
Pharmacy		
Administrative Fees.....	-	-
Pharmacy Expenses.....	20,319.83	20,319.83
Rent.....	2,090.39	4,180.78
Utilities.....	<u>199.00</u>	<u>375.00</u>
	<u>22,609.22</u>	<u>24,875.61</u>
TOTAL EXPENSES.....	<u>4,812,036.91</u>	<u>10,141,914.96</u>
CHANGE IN NET POSITION.....	(2,492,716.41)	(5,917,500.12)
Net position at beginning of period.....	<u>19,680,523.73</u>	<u>23,105,307.44</u>
Net position at end of period.....	<u>\$ 17,187,807.32</u>	<u>\$ 17,187,807.32</u>

See Accountant's Compilation Report



ACS RESOLUTION 2023-21

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	Project	Description	Budget	Add	Subtract	Amended Budget
141	71100	116	0000	Teachers	17,403,990.00		90,438.00	17,313,552.00
141	71100	201	0000	Social Security	1,163,639.00		5,607.16	1,158,031.84
141	71100	204	0000	State Retirement	1,260,370.00		6,158.83	1,254,211.17
141	71100	206	0000	Life Insurance	125,088.00		621.63	124,466.37
141	71100	207	0000	Medical Insurance	2,491,000.00		17,041.60	2,473,958.40
141	71100	212	0000	Employer Medicare	272,140.00		1,311.35	270,828.65
141	71100	429	6011	Instructional Supplies & Materials	-	25,000.00		25,000.00
141	71100	430	6011	Textbooks - Electronic	-	10,000.00		10,000.00
141	71100	722	6011	Regular Instruction Equipment	-	160,000.00		160,000.00
141	71150	116	0000	Teachers	-	90,438.00		90,438.00
141	71150	201	0000	Social Security	-	5,607.16		5,607.16
141	71150	204	0000	State Retirement	-	6,158.83		6,158.83
141	71150	206	0000	Life Insurance	-	621.63		621.63
141	71150	207	0000	Medical Insurance	-	17,041.60		17,041.60
141	71150	212	0000	Employer Medicare	-	1,311.35		1,311.35
141	71300	356	6011	Tuition	-	30,000.00		30,000.00
141	71300	399	6011	Other Contracted Services	-	100,000.00		100,000.00
141	71300	429	6011	Instructional Supplies & Materials	-	13,000.00		13,000.00
141	71300	471	6011	Software	-	100,000.00		100,000.00
141	71300	499	6011	Other Supplies & Materials	-	55,000.00		55,000.00
141	71300	599	6011	Other Charges	-	270,691.18		270,691.18
141	71300	730	6011	Vocational Instruction Equipment	-	335,000.00		335,000.00
141	71300	429C	6011	Instructional Supplies & Materials (Consumables)	-	60,000.00		60,000.00
Totals					22,716,227.00	1,279,869.75	121,178.57	23,874,918.18
Fund 141 - 72000 - Support Service								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	72130	123	6011	Guidance Personnel	-	125,019.00		125,019.00
141	72130	201	6011	Social Security	-	7,751.25		7,751.25
141	72130	204	6011	State Retirement	-	8,514.00		8,514.00
141	72130	206	6011	Life Insurance	-	859.50		859.50
141	72130	207	6011	Medical Insurance	-	20,700.00		20,700.00
141	72130	212	6011	Employer Medicare	-	1,813.50		1,813.50
141	72130	499	6011	Other Supplies & Materials	-	15,000.00		15,000.00
141	72130	524	6011	In-Service/Staff Development	-	30,000.00		30,000.00
141	72210	524	6011	In-Service/Staff Development	-	40,000.00		40,000.00
141	72230	524	6011	In-Service/Staff Development	-	59,750.00		59,750.00
141	72250	350	6011	Internet Connectivity	-	1,200.00		1,200.00
Totals					-	310,607.25	-	310,607.25
Fund 141 - 76000 Regular Capital Outlay								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	76100	707	6011	Building Improvements	-	2,750.00		2,750.00
Totals					-	2,750.00	-	2,750.00
Fund 141 - General Fund Revenue								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	46790		6011	Innovative School Models (ISM)	-	1,472,048.43		1,472,048.43
Totals					-	1,472,048.43	-	1,472,048.43

Fund 142 - Federal Grants Expenses								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	71100	722	0100	Reg Inst Equipment	-	3,000.00		3,000.00
142	71200	163	0900	Educational Assistants	341,162.00	238,838.00		580,000.00
142	71200	201	0900	Social Security	46,000.00	3,600.00		49,600.00
142	71200	204	0900	Pensions	70,000.00	5,000.00		75,000.00
142	71200	206	0900	Life Insurance	6,000.00	400.00		6,400.00
142	71200	207	0900	Medical Insurance	140,000.00	71,600.00		211,600.00
142	71200	212	0900	Employer Medicare	11,000.00	750.00		11,750.00
142	71200	429	0900	Instructional Supplies & Materials	15,000.00	68,089.82		83,089.82
142	71200	429	0910	Instructional Supplies & Materials	4,500.00	4,000.00		8,500.00
142	71200	499	0910	Other Supplies & Materials	3,181.55		181.55	3,000.00
142	71200	725	0910	Special Education Equipment	4,000.00		2,000.00	2,000.00
142	72130	399	0702	Other Contracted Services	3,060.00		2,000.00	1,060.00
142	72130	499	0702	Other Supplies & Materials	3,560.00	3,000.00		6,560.00
142	72130	599	0702	Other Charges	3,236.48		1,000.00	2,236.48
142	72210	399	0200	Other Contracted Services	14,979.99	17,767.89		32,747.88
142	72210	524	0100	In-Service/Staff Development	10,665.57	94,946.87		105,612.44
142	72210	524	0200	In-Service/Staff Development	15,000.00	18,301.00		33,301.00
142	72220	524	0900	In-Service/Staff Development	880.00	25,000.00		25,880.00
142	72220	524	0910	In-Service/Staff Development	3,463.45	8,588.39		12,051.84
142	72220	599	0900	Other Charges	500.00	9,500.00		10,000.00
142	72220	790	0900	Other Equipment	3,000.00	15,000.00		18,000.00
Totals					699,189.04	587,381.97	5,181.55	1,281,389.46

Fund 142 - Federal Grants Revenue								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	47141		0100	Title I-A	228,255.00	97,946.87		326,201.87
142	47143		0900	Special Ed Grants to State	959,458.00	437,777.82		1,397,235.82
142	47145		0910	Special Ed Preschool Grants	15,645.00	10,406.84		26,051.84
142	47147		0200	Safe & Drug Free Schools	40,000.00	29,025.32		69,025.32
142	47189		0200	Title II	71,030.89	7,043.57		78,074.46
Totals					1,314,388.89	582,200.42	-	1,896,589.31

Fund 145 - Discretionary Grants Revenue								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
145	46515		6013	State Special Ed Preschool Grant	-	121,775.44		121,775.44
145	46980		6028	Public School Security Grant	-	195,923.09		195,923.09
Totals					-	317,698.53	-	317,698.53

Fund 145 - Discretionary Grants Expenses					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description				
145	71200	116	6013	Teachers	-	59,134.00		59,134.00
145	71200	163	6013	Educational Assistants	-	30,208.54		30,208.54
145	71200	201	6013	Social Security	-	6,913.86		6,913.86
145	71200	204	6013	State Retirement	-	8,422.20		8,422.20
145	71200	206	6013	Life Insurance	-	766.52		766.52
145	71200	207	6013	Medical Insurance	-	13,800.00		13,800.00
145	71200	212	6013	Employee Medicare	-	2,530.32		2,530.32
145	72130	160	6028	Guards	-	47,268.00		47,268.00
145	72130	170	6028	School Resource Officers	-	25,000.00		25,000.00
145	72130	201	6028	Social Security	-	2,363.40		2,363.40
145	72130	206	6028	Life Insurance	-	140.00		140.00
145	72130	207	6028	Medical Insurance	-	24,698.00		24,698.00
145	72130	212	6028	Employee Medicare	-	685.39		685.39
145	72130	217	6028	Retirement Hybrid Stabilization	-	4,254.12		4,254.12
145	72130	790	6028	Other Equipment	-	720.00		720.00
145	72620	701	6028	Administrative Equipment	-	13,957.18		13,957.18
145	72620	790	6028	Other Equipment	-	76,837.00		76,837.00
Totals					-	317,698.53	-	317,698.53

On this 24th of October, 2023.

Scott Benjamin, Chairman
Arlington Community Schools
Board of Education

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

2023 Local Education Agency Compliance Report

Local education agencies (LEAs) are required to comply with all federal and state education laws and State Board of Education (SBE) rules. This annual compliance report is one mechanism the department uses to ensure education laws and rules are faithfully executed. The commissioner of education is charged with taking corrective action when an LEA is noncompliant with those laws and rules or is not following a department-approved compliance plan.

Each LEA must submit this report and, if applicable, the corresponding corrective action plan, to the department by **November 30, 2023**. During completion, an LEA should carefully check the status of its compliance with all federal and state education laws and SBE rules. The department monitors and verifies LEA compliance via multiple data sources (e.g., Education Information System, internal program managers) and will consider those sources in making a final determination of an LEA's compliance. Please be advised annual compliance report data may inform an LEA's approval classification.

- I certify that the LEA is in compliance with all federal and state education laws and SBE rules.
- I certify that, with the exception of areas indicated in the **attached corrective action plan**, the LEA is in compliance with all federal and state education laws and SBE rules.

LEA Name: Arlington Community Schools

Director of Schools/Superintendent Name: Jeffery G. Mayo

Director of Schools/Superintendent Signature:

School Board Chair Name: Scott Benjamin

School Board Chair Signature:

Date of School Board Approval: 10/24/2023

UPLOAD COMPLETED REPORT TO ePlan BY **NOVEMBER 30, 2023**
(including the corresponding corrective action plan if applicable).
Upload instructions are accessible [here](#).

FY24 ESSER 3.0 Grant Planning Board Approval
School Year 2023-43

Due November 1, 2023

LEA #: 0973	LEA Name (Legal Name of Agency): Arlington Community Schools
<i>LEA Legal Mailing Address:</i>	
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's application for filing.
This action is recorded in the official minutes of the Agency's Board meeting held on the date entered below:

October 24, 2023

Board Meeting Date

Director of Schools (Signature)

Jeffery G. Mayo

Director of Schools (Print Name)

Date Signed

Board of Education Official (Signature)

Scott Benjamin

Board of Education Official (Print Name)

Date Signed

TISA

Tennessee Investment in Student Achievement
ACS' TISA Accountability Report
Board Approval Form
School Year 2023-2024

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

LEA # <u>0793</u>	LEA Name (Legal Name of Agency): Arlington Community Schools
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:

October 24, 2023
Board Meeting Date

Director of Schools (Signature)

Jeffery G. Mayo
Director of Schools (Print Name)

Date Signed

Board of Education Official (Signature)

Scott Benjamin
Board of Education Official (Print Name)

Date Signed