

Board of Education Regular Meeting

January 9, 2023 6:30 PM

Poplar Grove Elementary School, 2959 Del Rio Pike, Franklin, Tennessee 37069

- I. **MEETING CALLED TO ORDER**
- II. **PLEDGE OF ALLEGIANCE**
- III. **RECOGNITIONS/GOOD NEWS AWARDS**
 - III.1. **Proclamation in Honor of School Board Appreciation Week**
 - III.2. **Good News Awards**
- IV. **PUBLIC INPUT**
- V. **REPORTS/PRESENTATIONS/DISCUSSIONS**
 - V.1. **Rise and Chime Music Club Performance**
 - V.2. **Teaching & Learning Spotlight**
 - V.3. **Construction Report**
 - V.4. **2021-2022 Director of Schools Annual Report**
 - V.5. **Report on Debt Obligation**
 - V.6. **NABSE Conference Report**
 - V.7. **NSBA CUBE Conference Report**
- VI. **APPROVAL OF BOARD AGENDA**
- VII. **APPROVAL OF CONSENT AGENDA**
 - VII.1. **Minutes of Board Meeting dated November 14, 2022**
 - VII.2. **Ratification for Amendment of Private Acts**
 - VII.3. **Overnight Field Trip Request - PGMS Cheerleaders to Nationals**
- VIII. **BUSINESS BEFORE THE BOARD**
 - VIII.1. **Audit Reports FY 2021-22**
 - VIII.2. **Calendar FY 2023-24**
 - VIII.3. **Policy Revision: Charter School Applications (1.901) - *1st Reading***
 - VIII.4. **Street Name for FMS Complex**

IX. **DIRECTOR OF SCHOOLS REPORT**

X. **UPDATES**

X.1. **Teaching and Learning**

X.2. **Finance and Administration**

XI. **ANNOUNCEMENTS**

XII. **ADJOURNMENT**

FSSD Student Artist of the Month

Aadya Narayan, age 7

Poplar Grove Elementary School



Poplar Grove Elementary School second grader **Aadya Narayan** is the FSSD Student Artist of the Month for December. In art teacher Mallory Hamby's classes this year, she has used children's television icon Mr. Rogers to express central themes the social emotional learning component of instruction. Focusing on compassion, empathy, and patience, Mrs. Hamby chose one of Mr. Roger's central characters, Daniel Tiger, to be the subject of student artwork by using printmaking to make special frames. Student artists drew their own interpretations and Aadya was especially careful to use creative painted lines in the background, making her artwork stand out.

Aadya's colorful artwork is a beautiful way to celebrate our employee birthdays and is featured on the front of the birthday cards for the month. A special thank you to Chuck Sugg and **Sonic Drive-In** for sponsoring the student artist of the month program with a generous \$15 gift card.

FSSD Student Artist of the Month

Maddison Giron Dominguez, age 6
Poplar Grove Elementary School



Poplar Grove Elementary School first-grader Maddison Giron Dominguez is the FSSD Student Artist of the Month for January. Hazel completed her beautiful self-portrait in Mallory Hamby's art class, where students studied the town of Paracho, Mexico, and the skilled artisans in the world's guitar capital of the world as part of the first-grade Hispanic Heritage Unit. Student artists studied the process of constructing a hand-made guitar, a skill passed down from generation to generation. Just like the handcrafted guitars of Paracho, Maddison's beautiful instrument is hand-painted and highly ornate. Motor skills, texture and the artistic talents of a guitar designer were the emphasis on these fun and colorful guitars.

We are sure our employees celebrating birthdays in January will love seeing this beautiful artwork birthdays on the front of the district cards this month. Thanks again to Chuck Sugg and **Sonic Drive-In** for sponsoring the student artist of the month program with a generous \$15 gift card.

Recognitions

Drew Wilkerson: Johnson Elementary School teacher Drew Wilkerson was recently honored by the Tennessee Educational Technology Association's as its Teacher of the Year, presented on November 11 at the association's annual conference in Nashville. This award recognizes one teacher who has demonstrated outstanding achievement and instruction in implementing technology to improve education. In addition to his teaching duties, Mr. Wilkerson serves as the school's Building Level Instructional Technology Leader, JES Technology Troubleshooter and school webmaster. We are proud of his well-deserved state-level recognition and appreciate the support he provides to both students and teachers at Johnson Elementary.

Robert Blair and Kevin Townsel: We are pleased to recognize our fellow board members, Mr. Blair and Mr. Townsel, for their work in preparing for and presenting at the annual conference of the National Alliance of Black School Educators (NABSE), held last month in Nashville. The session they presented centered on the FSSD's approach to teaching and learning during the pandemic and was part of NABSE's Governance in Education Commission sessions. Ty Jones, Chairperson of the Governance Commission, lauded the session's presenters and rich dialogue, which addressed some of the concerns all school districts are facing in their respective districts, affiliates and states. Thank you for representing our district with such professionalism and for sharing the stories and practices that continually show the FSSD's exceptional impact in student education.

Franklin Special Board of Education

Monitoring: Review: Annually, in July	Descriptor Term: Appeals to and Appearances Before the Board	Descriptor Code: 1.404	Issued Date: 08/08/16
		Rescinds: 1.404	Issued: 09/14/98

1 APPEALS TO THE BOARD

2 Any matter relating to the operation of the school system may be appealed to the Board. However, the Board
3 desires that all matters be settled at the lowest level of responsibility and will not hear complaints or concerns
4 which have not advanced through the proper administrative procedure from the point of origin. If all steps of the
5 administrative procedure have been pursued and there is still a desire to appeal to the Board, the matter shall be
6 referred in writing to the office of the director of schools and the Board shall determine whether to hear the appeal.

7 APPEARING BEFORE THE BOARD

8 Individuals desiring to appear before the Board must submit a written request with descriptive materials to the
9 office of the director of schools six (6) days before the meeting. If the request is approved by the Executive
10 Committee, the item will be placed on the agenda. Individuals placed on the agenda will be recognized at the
11 beginning of the meeting and given time to speak when their topic of interest is addressed on the agenda. All
12 requests submitted will be included in the board packet.

13 If an individual wishes to address the Board on an item on the agenda, he/she may sign up on the form provided
14 before the beginning of the board meeting to request time to speak. Delegations must select only one individual
15 to speak on their behalf unless otherwise determined by the Board.

16 The chair may recognize individuals not on the agenda for remarks to the Board if it is determined that such is in
17 the public interest. A majority vote of members present can overrule the decision of the chair. Recognition of
18 individuals who are not citizens of the school system is to be determined by a majority vote of the Board.

19 Individuals speaking to the Board shall address remarks to the chair and may direct questions to individual board
20 members or staff members only upon approval of the chair. Each person speaking shall state his name, address,
21 and subject of presentation. Remarks will be limited to three (3) minutes unless time is extended by the Board.
22 The chair shall have the authority to terminate the remarks of any individual who is disruptive or does not adhere
23 to Board rules.¹ Members of the Board and the director may have the privilege of asking questions of any person
24 who addresses the Board.

25 Individuals desiring additional information about any item on the agenda shall direct such inquiries to the office
26 of the director of schools.

Legal References

1. TCA 39-17-306

Cross References

- School Board Meetings 1.400
- Agendas 1.403
- Complaints About School Personnel 5.502

FSSD Teaching and Learning

Excellence in Teaching and Learning for All



Date: January 1, 2023
To: David Snowden, Director of Schools
From: Mary Decker, Associate Director of Schools for Teaching and Learning
Subject: Summary of Teaching and Learning Activity for the January Board Meeting



Spotlight:

November 8, 2022 District Professional Learning Day

The FSSD's most recent professional learning day was an exhilarating opportunity for our educators to engage in and share their expertise around meaningful, actionable learning, all with the goal of positively and immediately impacting student achievement. During the first of two morning sessions, 48 district collaborative planning times unfolded as teachers, paraprofessionals, and personnel from specific content areas and grade levels gathered in sessions with targeted outcomes. The 9:15-11:45a.m. and 1:00-3:00p.m. timeframes featured 22 (a.m.) and 18 (p.m.) options from which attendees could choose, based on their area(s) of focus and personalized learning needs. On October 25, participants received the November 8 catalog, complete with detailed session descriptions, and registration opened in Frontline Professional Growth, our digital portal for professional learning.



As a whole, the day's sessions were developed based primarily on feedback garnered during lunch and learns/discuss and designs. Once each quarter, the associate director of schools for teaching and learning and the curriculum and professional learning supervisor meet with a team of teachers, paraprofessionals and administrators at every school to discuss data and request input regarding professional learning and other issues and needs. The goal of the lunch and learns is to have a truly open and collaborative process to tailor professional learning to the needs of FSSD students and teachers, with optimal student learning as the result. Beginning in the 2016-2017 academic year, school administrators were able to schedule these meetings later in the day; thus, the alternate title of "discuss and designs" was added. During the 2017-2018 year, the format of the lunch and learns was expanded to focus on curricular supports in the second quarter, while lunch and learns for quarters

one and three continue to center on professional learning needs. With consideration of input from schools, the 2019-2020 year brought the choice to schedule these meetings at various times during the school day, not just the typical lunch hour or during the late afternoon.

It is very important to Curriculum and Professional Learning Supervisor Summer Carlton, and to the entire Teaching and Learning team, that we provide ongoing, specialized, data-based professional learning presented not only by experts and leaders in the various fields from outside the district, but by FSSD educators and staff as well. To that end, on the November professional learning day, Franklin Special district administrators, teachers, instructional coaches, and the district nurse facilitated all of the collaborative meetings and 13 of the regular sessions! We are well-aware that “the talent is in the room.”

While there were several courses that addressed very specific content – for example, an exploration of Science, Technology, Engineering, and Math (STEM) maker bot 3D printers for our STEM teachers – there were overarching themes the majority of sessions encompassed. These included social and personal competencies, rigor in instruction, district-supported high-quality instructional materials, core-content areas instructional strategies, and literacy. With the exception of a visit to the Nashville Public Library by the library media specialists (to identify additional ways to partner with the library in order to connect our students to this community resource and to potential additional texts), all courses were held in FSSD school campuses and buildings.

Mrs. Carlton and Teaching and Learning will continue to evaluate and apply the responses to an online survey sent to all participants at the conclusion of this November event. These data, as well as the feedback from the remaining lunch and learns for this academic year, will help us craft upcoming professional learning to be offered after school, during faculty meetings/on early dismissal days, and during the summer of 2023 and beyond. The goal: to ensure the professional learning offered in Franklin Special is the very best our teachers, staff, and administrators can find.



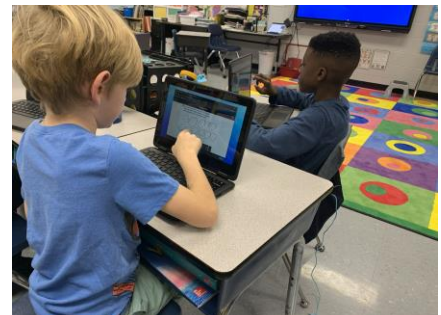
Instructional Technology – Josh Bracamontes

Highlight

- Teachers and students in the FSSD are fortunate to be supplied with current technology that has been selected for its potential to positively impact the teaching and learning process. Data are reviewed, feedback is sought, observations are made, and ongoing professional learning is provided to ensure the technology supports high quality outcomes. This is a collaborative effort because the technology only enhances learning when it is in the hands of expert teachers and their students. The following is an example of one of the FSSD's expert educators using her knowledge of best-practices, the Ready Math district-adopted curriculum, and new touchscreen Chromebooks and ActivPanel to enhance student learning and increase the return on investment of time.



With two clicks, the students were in Classflow (a student engagement platform provided by Promethean – the maker of the ActivPanel) and the question appeared on their individual devices. The teacher circulated to help students work through the math problem.



As you can see on the student devices in the three previous pictures, because students are individually working through the problem, they are solving it using different models through which they show their thinking.

When the students finish solving the problem, they click “submit” and their work appears on the teacher’s ActivPanel. The students return to the carpet to analyze the differing models.



Curriculum & Professional Learning – Summer Carlton **Quarter 2 Lunch & Learn/Discuss & Design Meetings**

- Mrs. Carlton and Dr. Decker began meeting with committees at each campus for the Quarter 2 Lunch & Learn/Discuss & Design meetings. Principals selected members of their committee to represent all grade levels, core content areas, related arts, special populations, counselors, and paraprofessionals. The focus of Quarter 2 Lunch & Learn/Discuss & Design is curricular needs and supports. Dr. Decker and Mrs. Carlton will complete the remainder of these meetings by the beginning of winter break.

Results Coaching Global - Level 1: Leadership Coaching for High-Performance Refresher

- With various members of the FSSD Leadership Team, on November 14, Mrs. Carlton participated in a one-day refresher over leadership coaching facilitated by Results Coaching Global. Coaching is an incredibly powerful way for educational leaders to make an immediate significant impact in the schools/district they lead. Coaching has been proven to transform relationships, increase learning, and dramatically change school cultures. This seminar was designed specifically for district and school leaders who are committed to engaging in conversations that lead to transformational changes. Essential components of this highly successful seminar included:
 - Principles of effective leadership coaching
 - Coaching language that produces reflective practice and increased performance
 - Effective coaching behaviors of committed listening, paraphrasing, and presuming positive intent
 - Feedback that empowers, encourages, and effectively communicates
 - Coaching labs designed to accelerate knowledge and skill acquisition

Communications – Susannah Gentry **Communications Highlights**

- Mrs. Gentry enjoyed leading a tour of the Legacy Gallery for superintendents from the Mid-Cumberland region, along with Poplar Grove Elementary Principal Dr. Alisha Erickson. The superintendents were impressed with the room and some said they would love to begin an initiative like it in their own districts.

- With the school social workers, Mrs. Gentry is working to determine placements of donations from potential benefactors, including backpacks, school supplies, and shoes.
- A special collaboration is ongoing with the FSSD, Williamson County Health Department, the Health Council and Anti-Drug Coalition in conjunction with WCTV and others to produce several brief videos for YouTube targeting topics around drug use in schools. Suggested topics include hearing from a physician, a psychologist, legal representatives, and residents with personal stories.
- The updating of Blackboard Connect is in process, along with the training of staff on various components and best use of the program. We expect to update this program over the winter to a more user-friendly version.
- The FSSD website has been expanded to include a new link and instructions for preschool special education registration, in keeping with required state and federal requirements.
- Work continues on the development of an online student safety reporting form for all ages. A link will be added to students' Clever dashboard so reporting can be even easier, either anonymously or identified. The form will be rolled out through the Safety and Attendance Office and the Instructional Technology Department.

Attendance – Celby Glass

Attendance

- Celby attended the Results Coaching Global refresher on November 15. She first attended this training six years ago at Lipscomb University. Reviewing and fine-tuning these conversation skills will help her in her work immensely on a daily basis.
- Robb Walters, Nichole Johnson, and Celby have been working together to hone in on best practices around student data in Skyward and in the state's Education Information System (EIS). It is imperative that these data are correct so the district is funded appropriately based on student population and enrollment. This is a fluid project that continues throughout the entire school year.
- Celby has begun sending letters to families of children who have missed more than ten days of school this year, whether the absences are excused or unexcused. This action affords Celby the opportunity to have conversations with families related to attendance barriers and/or to explain the attendance policy. She believes that this letter is a major factor in keeping our chronic absenteeism rate low.

Safety

- Celby was invited by Mayor Anderson to be a member of the Williamson County Safety Task Force. This committee will meet monthly for the next year to plan an array of safety initiatives for the county in preparation for the expected growth in population.
- In November, Dr. Decker, Dr. Wiemers, Mrs. Duke and Celby led a training for 5-8 school administrators on Title IX cases and processes. Administrators were able to ask questions, work through possible scenarios, and become familiar with the law around Title IX issues. Celby, Dr. Decker, Mrs. Duke and Dr. Wiemers will provide guidance and support to administrators when these types of cases are brought to their attention.
- The above items represent highlighted areas of Celby's recent work, and were accomplished in conjunction with day-to-day attendance and family-related issues, as well as staff and student safety concerns that arose.

Student Support Services – Lee Kirkpatrick

November 8 District Professional Learning

- The ELL Team spent the day reviewing materials from the *WIDA National Conference* held in Louisville, KY, in October. Two team members, Ms. Meghann Wynne and Dr. Cinamon Collins from PGES, attended the conference and brought back helpful teaching strategies and potential resources for the team to consider. One notable instructional program designed for students who are newcomers and speak very limited English reviewed by the team and Dr. Kirkpatrick was Benchmark Education's *Hello Newcomer*. The Teaching and Learning Team is currently evaluating this resource to ensure it is research-based and of high quality.

Mrs. Deb Naber

- A long-time and valued member of the FSSD Central Office (former Central Office Annex) Team, Ms. Deb Naber, Central Office Secretary, will retire on December 16. Deb has been invaluable in supporting numerous grants and programs throughout her career. Most recently she has supported student support services, curriculum and instruction, professional learning, and reading and RTI2. We would like to express our appreciation for Deb's commitment to the FSSD over her 18 year career!

Junior Achievement Finance Park

- FSSD eighth graders recently wrapped up a 13 lesson curriculum sponsored by Junior Achievement titled Finance Park. School administrators led this new initiative that replaced our long-time eighth grade event, Career Quest. A curriculum focusing on financial literacy and career exploration, JA Finance Park could not take place without the leadership and commitment of our teachers. This experience culminated with a hands-on budgeting simulation during the first week of December, held at JA Finance Park and sponsored by the Truist Foundation. We look forward to reflecting on and assessing both the curriculum and student experience, determining if JA Finance Park serves as a long-term solution to our career exploration needs.

Reading & Rtl Coordinator – Gina Looney

Reading Update

- Day two of the essential standards work was very much like day one, extremely productive and positive. Teachers and coaches who participated gained a better understanding of what an essential standard is and how conversations about student mastery of that standard might look. The next steps on the essential standards work will happen in the next few months. Final decisions will be made about which standards we will deem essential. We will also begin making adjustments to report cards for the 2023-24 school year.
- Dr. Looney and several T&L teammates presented at the Learning Forward Annual Conference in early December. Summer and Gina presented a session titled "High Quality Instructional Materials Light the Way." In part of this session, they shared about the FSSD journey toward wide use of HQIM.
- Throughout the month of December, Dr. Looney and Summer Carlton followed up with teachers on the action planning goals that were set during our CAP (Coaches' Action Planning) window. Instructional coaches met on December 2 to discuss the progress toward those CAP goals, assessment tools change for universal screening, HQIM, and data.

Professional Learning

- Dr. Looney recently attended a three-day conference in San Antonio to learn more about professional learning communities. She will share the content from those sessions with the Teaching and Learning team soon. Many highly-regarded educational leaders were among the presenters at the conference, and the information presented was very applicable to the FSSD work with PLCs. An elementary school team also attended the conference, and it was helpful for Dr. Looney to observe how that process unfolded. Everyone had realizations and returned with a renewed commitment to having a highly-effective PLC.
- Members of T&L continue to respond to requests to turn around professional learning in schools. We think this provides continuity across the district, as all schools have access to the same information.

PAC Operations Manager – Jeremy Maxwell

Events

- In November, an FSSD middle school orchestra performed. This was the first time that music stands, musician chairs, and acoustic shells were utilized in a performance.
- That same month, a kindergarten group was the epitome of cuteness, performing a variety of songs and reciting poems.

Connector Gallery

- The Connector Gallery continues to be as popular as ever, hosting almost-daily meetings including the principals' meeting, the Results Coaching training, Academic and Behavior Support Teams (ABST), the district calendar committee meeting, and the Mid-Cumberland Superintendents' Study Council meeting.

Professional Learning Day

- On November 8, Mr. Maxwell led a "PAC Collaboration and Training" session for performing arts teachers on stage in the auditorium. This was a forum for teachers to share best practices, potential needs, and voice concerns. This was also an opportunity to discuss details of upcoming events in December and the spring.

Audiovisual (A/V) Equipment

- Touch screens and receiver boxes have been installed. The only outstanding items are digital audio snakes, which will hopefully arrive by year's end. Once this happens, Mr. Maxwell and a few teachers will be trained on the whole system.

Special Populations – Cheryl Robey

Middle Tennessee Special Education Supervisors Meeting

- On November 3, Middle Tennessee special education supervisors met with TDOE interventionists to discuss updates. Also discussed were Individualized Education Plans (*IEP*) Compliance Monitoring, Functional Behavior Assessments (*FBA*s), Behavior Intervention Plans (*BIP*s), the Tennessee Association for Administrators in Special Education (*TAASE*) Conference, and ways to address the current staffing shortages for special education positions.

Special Education Directors Call

- On November 1, special education directors/supervisors joined together via Zoom with various TDOE representatives. Information was provided regarding the 2022 IDEA Monitoring Trends,

Response to Intervention (*RTI*) and Specific Learning Disability (*SLD*), Pathfinder (an organization that helps people with disabilities, their family members, educators, and other professionals find and access resources, support, and services available to meet their needs) and TennCare Medicaid Reimbursement.

FSSD Disproportionate Overrepresentation Findings

- FSSD was identified as having disproportionate overrepresentation of black students identified as having Specific Learning Disability. As a result of these findings, FSSD was required to complete a self-assessment addressing the district's differentiated instructional practices, intervention practices, overview of the district's internal annual review, referral process, evaluation and reevaluation, eligibility, placement and overall district review. FSSD school psychologists and Dr. Robey completed the self-assessment, and we are hopeful the current FSSD practices are sufficient to address these findings.

Special Education Professional Learning Sessions

- On November 8, the FSSD district professional learning day, several sessions for special education staff were offered. Special educators were excited to facilitate these trainings for their peers. These sessions included:
 - State Personnel Development Grant (SPDG) - ACCESS (All Children Challenged and Equipped for Success in School) focused on continued collaboration with teachers and administrators from three elementary schools around increasing access to Tier 1 instruction for students with disabilities.
 - Self-Contained Special Education Paraprofessional Training – this session was titled “*A Paraprofessional’s Survival Guide*”; it provided tools and strategies paraprofessionals can use when working with students with disabilities who have characteristics of autism.
 - Inclusive Support - Tips for Paraprofessionals – the goal of this training was to better prepare paraprofessionals for their role in supporting the various needs of students affected by trauma. Strategies were explored to help address students with social emotional needs that often display challenging behavior, which includes externalizing, internalizing, and aggressive behavior.
 - Preventing & Shaping Challenging Behavior - Mercy therapists facilitated this training to provide supports and additional information for FSSD staff dealing with students with challenging behaviors and mental health.
 - Individualized Education Plan (*IEP*) Compliance Training - this training focused on writing and improving Individualized Education Plans (*IEPs*). This was a required session for FSSD special educators as a result of the 2022-23 IEP Monitoring results. Participants also focused on writing Adverse Impact Statements and Measurable Annual Goals.

District-Wide Consultant Meeting

- On November 15, the FSSD behavior consultants, autism consultant, and Dr. Robey reviewed materials and resources to support the social, emotional, and behavior needs of students with disabilities. Consultants had an opportunity to reflect on the November 8 trainings, prepare for the Certified Restraint Trainings that took place on November 17 and 18, and to continue discussion around the guidance received on Functional Behavior Assessments (*FBAs*) and Behavior Intervention Plans (*BIPs*) to ensure the district process is aligned with the state and federal guidelines.

Certified Restraint Training

- On November 17 and 18, the FSSD district autism consultant and behavior consultants, who are also district certified restraint trainers, provided Certified Restraint Training for FSSD staff and administrators. Certified Restraint Training allows participants to have a better understanding of the appropriate restraint and de-escalation strategies to use with students in emergency situations across the district. Approximately 30 FSSD staff members participated in the training.

Special Education Supervisors Institute

- On November 17 and 18, Dr. Robey attended the 2022 Special Education Directors Institute hosted by the TDOE Special Education Department. The event was titled “All Means All” and it took place at Middle Tennessee State University. The topics on the agenda included:
 - Mindset, Expectations, and Least Restrictive Environment
 - Best Practices in Manifestation Determination Reviews
 - 1STOP Updates and Feedback
 - Utilizing Career and Technical Education (CTE) to Improve Postschool Outcomes for Students with Disabilities (SWDs)
 - Using More Than Just Your Annual Performance Report (APR) Matrix
 - Administrative Complaints: Overview and Trends
 - High Quality Transition Planning
 - Specific Learning Disability: Evaluation and Eligibility Considerations
 - Engaging Families in Special Education to Improve Student Outcomes
 - Alignment of RTI2-A + RTI2-B
 - Functional Behavioral Assessments (FBA) & Behavior Intervention Plan (BIP): How to stay compliant with S.B.E. 0520-01-09.24

FSSD Special Education Newsletter

The December FSSD Special Education newsletter may be accessed at the following link
<https://www.smores.com/p72wj>

Instructional Technology – Shelly Robinson **Results Coaching Refresher**

- Last year, Shelly Robinson had the opportunity to participate virtually in the Leadership Coaching for High Performance training offered by Results Coaching Global. The initial training focused on guiding educational leaders on how to coach educators through goals, struggles, implementing new initiatives, and more. As a follow-up to the training course, Mrs. Robinson had the privilege of participating in a refresher course with other members of the district Leadership team. There, she was able to practice the art of having coaching conversations in a productive and meaningful way that could be turned around into her role within FSSD.

Professional Learning Day

- Shelly Robinson worked closely with Amber Whitley to offer a training on the district professional learning day on GoGuardian. GoGuardian is a device management platform that helps educators in our district monitor technology use and helps ensure student safety. In the session, Mrs. Robinson and Mrs. Whitley showed teachers the features of the platform and answered questions to help them keep our students safe and engaged when it comes to using technology in the classroom.

Reach Them All Initiative

- The Tennessee Department of Education (TDOE), in collaboration with the Tennessee STEM Innovation Network (TSIN), launched the “Reach Them All” initiative to provide Tennessee educators and district-level leadership professional learning that integrates computer science practices into and across academic subjects and content. As part of the initiative, Shelly Robinson is currently serving as the Franklin Special School District Delegate for “Reach Them All.” After the first meeting, the next step of the program was to onboard two ambassadors for the district (one for elementary and one for middle school). The two district ambassadors will attend several virtual meetings, a two-day in-person training in March, and, most importantly, redeliver the training to FSSD teachers as they test out the resources, kits, and prepare for the full implementation of the new computer science standards. Mrs. Robinson’s role as the delegate is to work alongside and serve as a mentor to the ambassadors.

Leading Groups

- Last school year, Shelly Robinson, alongside other members of the T&L team, had the privilege of participating in the *Leading Groups* training led by Laura Lipton. This year, as a follow-up, this same group had the good fortune to participate in a follow-up course titled *Leading Groups: Using Conflict Constructively*. The training consisted of three virtual sessions that focused on embracing, facing, and managing conflict as a leader. Laura Lipton’s sessions have been an asset to Mrs. Robinson’s experiences as a member of T&L and as an instructional technology specialist, as presenting and facilitating groups play a big role in her position.

Instructional Technology – Amber Whitley

Cataloging Classroom Libraries

- The district began the work of cataloging books accessible to students in teacher classrooms because of the new legislation (Age-Appropriate Materials Act of 2022). However, this undertaking was not assigned to teachers. Amber was tasked with identifying a resource that could quickly and efficiently catalog books and also provide a way to easily post this information for public viewing. Ultimately, the FSSD adopted a resource called Libib. Before rolling anything out to school sites, Amber reviewed Libib with the T&L team. Once approved, Libib was presented to principals. During this time, T&L recommended that principals create a scanning schedule and put together a team of individuals, preferably paraprofessionals and parent volunteers, to scan books in the building. Ultimately, the details of each school’s process were at the discretion of the principals. Amber created a Libib account and Mark Anderson provided iPads for each building. Each principal communicated with their staff about the process, reassuring teachers that the responsibility to scan books would not fall on their shoulders. After all books are scanned, links will be posted on every school’s website. Each school’s building level instructional technology leader will manage the Libib account as new books are purchased. While Amber has been the point of contact for this district-wide initiative, it has certainly been a team effort. To view one school’s account, visit <https://www.libib.com/u/franklinelementary>

Professional Learning

- During the month of November, Amber participated in two leadership trainings. The first was *Leading Groups* with Laura Lipton, which was broken into three sessions. The second training was a Leadership Coaching Refresher with Kathryn Kee and Karen Anderson, in which most

of the leadership team participated. Both of these opportunities provided rich discussion about how to work with and lead individuals, which is invaluable experience.

- On the district professional learning day, Amber and Shelly Robinson presented a session on GoGuardian. This district platform provides teachers with the opportunity to more closely monitor student devices. Their course covered the basics of GoGuardian and then looked more closely at advanced features such as report options and creating "scenes" that give teachers added control over students' web activity.

Direct Support for Teachers

- Amber worked with teachers in November on a variety of topics. She supported several special education teachers, including one who wanted to learn how to utilize the Chromebox on her ActivPanel and another who asked Amber to co-teach with her to show students how to utilize a read-aloud extension on their Chromebooks. Amber reached out to vendors as teachers ran into issues to ensure the questions/problems were resolved quickly. Students at one school had been creating their own apps in computer class, and when they were ready to "pitch" their product to investors in a Shark Tank type situation, Amber served as a "shark"/investor.

Student Performance & Federal Programs –Pax Wiemers

Student Performance

- On our November 8 district professional learning day, Dr. Wiemers was put to good use and led or co-led two sessions. The first session was a training for grades 4-8 teachers on TVAAS reporting. This session provided background information on TVAAS and how it calculates student growth, and a large portion of the training involved guided demonstrations on how to pull up different reports in the platform. Teachers were able to follow along with the demonstrations and generate TVAAS reports specifically for themselves and their students. To view the training presentation, you can click [HERE](#). For the second session, Dr. Decker, Celby Glass, Leslie Duke, and Dr. Wiemers led a session for our intermediate and middle school administrators on Title IX requirements. Together we reviewed updated federal guidelines, as well as FSSD policies, procedures, and forms. This is part of our annual requirement to conduct Title IX training.
- After meeting with our BTCs (building testing coordinators) in October, we have been ensuring that students are provisioned in Skyward appropriately so that they sync correctly with the state's Education Information System (EIS). EIS rosters our students for assessments based on their course codes. During this time of year, Dr. Wiemers works with school BTCs and attendance clerks to correct any errors that show up with students' course codes in EIS, and also work on our list of students who will take alternate assessments. Alternate assessment students should account for less than 1% of our student population. Dr. Wiemers has been confirming our "alt" lists with each school's BTC, and making sure the students are scheduled in the correct course codes so that they will be ready for the state's data pull in December. As we approach TCAP testing, we will ensure that our numbers match up in the TCAP Visibility Tool, for the same purpose.

Federal Programs

- Every year our federal programs (Title programs, IDEA, ESSER) are expected to complete a monitoring instrument to show compliance with federal regulations. For the past two years, we've completed a self-assessment monitoring instrument in ePlan, which mostly consisted of agree/disagree statements and minimal evidence to be uploaded. This year, due to several factors and not having a higher level of monitoring for several years, we were required to

complete a Level 2 monitoring instrument, which involves a more in-depth process of open-ended responses and multiple uploads/pieces of evidence along with virtual interviews in January and February. The monitoring process opened in mid-October with the ePlan instrument and closed on December 1. This was a very comprehensive project to show that we are in compliance with all federal guidelines in all the areas where we receive federal funding. One example of an item we were required to provide is an inventory tracking sheet of the equipment we've purchased with federal funds, including serial numbers, locations, condition, and signatures and dates to sign off on its status.

- Several of us at the central office worked to complete the annual LEA Compliance Report to note any areas out of compliance with state policies or regulations. This year we noted that we requested a federal programs waiver to carry over additional Title III funds that were not expended during the last fiscal year, and we also noted a few teachers who are working on provisional licenses and are awaiting TDOE's official approval of their licensure. This report was uploaded to ePlan in November.
- During the month of November, it was also a pleasure to walk in the Veterans Day Parade and to participate with our Leadership team in the Leadership Coaching for Results refresher course.



Bond Fund/Capital Projects Status Update – January, 2023

PGS Gym/PAC:

1. PAC AV system final components have still not arrived. They are scheduled to be installed the 3rd week in January with training happening after.
2. FYI - The retainage on the AV and Landscaping are being held since those two are not 100% at this time.

Liberty:

1. All work in the building is complete.
2. Close-out documents are under review.

Central Office Complex:

1. Phase 1: Facilities & Transportation Center:
 - a. Phase IA: Exterior & Structural Repairs– GMP is \$1,866,681
 - i. Exterior siding panels are installed
 - ii. All structural steel complete
 - iii. Slab cutting for utilities and walls currently taking place
 - b. Phase IB: Interior Buildout: GMP is \$3,609,228
 - i. Underground plumbing scheduled immediately upon permit issuance.
 - ii. Resubmitting to Building and Neighborhood Services on 1/9/23
 - iii. Work to begin mid-February
2. Phase 2: Central Office Building & Sitework:
 - a. 100% Design documents are expected to be complete by 1/27/22.
 - b. Resubmitting site plan to City of Franklin on 1/5/23 with work to begin around the end of February.
 - c. Budgeted cost for central office building and all sitework is currently \$24,612,300 with value engineering on going. GMP expected from Nabholz in early March and will be presented to the Board at the March 2023 board meeting.

Johnson Kitchen Renovation/Expansion and Roof Replacement:

1. JES Kitchen:
 - a. Construction is nearing completion. However, occupancy will be dependent on delivery of primary electric panel and HVAC equipment.
 - b. Sanitary sewer was successfully installed over the break with no issues or effect on school operations.
2. JES Roof: Guaranteed Maximum Price currently is set at \$1,401,927 and work is planned to begin in the Spring of 2023.

FES Re-roof of 1999 addition: Guaranteed Maximum Price is currently set at \$879,794 and was approved at the July 25, 2022 board meeting. Work will be scheduled to begin in the Spring of 2023.

FSSD and City of Franklin Ball Field Project:

1. The new material for the shade structure has been installed. Work completed.
2. Parks & coaches together requested that we adjust Homeplate dimensions at softball field. The softball radius work began the first week of December (demo work) and Warner (site subcontractor) was on site the end of that week to start their scope with the turf. They did not finish and have been waiting for the area to dry out so they can finish installing the clay around the batting cage. It needs to be dry when they place the clay down.
3. The rest of the netting has arrived and is being installed.
4. The issue with bleacher height still ongoing. We will be addressing it after project close out.

ANNUAL REPORT
State of the FSSD

TO THE FSSD BOARD OF EDUCATION
(Report based upon 2021-2022 School Year)

Submitted by: Dr. David Snowden

January 2023



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THE VISION of the Franklin Special School District and the Board of Education:

Excellence in Teaching and Learning for All

THE MISSION of the Franklin Special School District and the Board of Education:

Committed to Excellence through

- *Affirming Self-Worth*
- *Challenging the Intellect*
- *Inspiring for the Future*

In order to fulfill our mission and transform our vision to reality, the Board of Education of the Franklin Special School District establishes the following goals and objectives for its Director of Schools for school/fiscal year 2021-2022.

I. Improvement of Student Performance:

- A. Maintain and utilize a comprehensive database of student performance information to assist in the development and implementation of an Individual Learning Plan for each student.
- B. Support and maintain innovative approaches to curriculum and instruction, especially instructional technology and instructional coaches, as tools to improve student performance and manage achievement gaps.
- C. Develop a seamless contingency plan with tactical strategies for virtual learning as allowed by the State.

II. Effective Management of District Resources:

- A. Proactively identify and support only state funding models that adequately fund and support the unique mission of the FSSD. The Director will proactively advocate for FSSD and public education.
- B. Work with the Board of Education to prioritize the list of capital improvements to be completed.
- C. Provide effective personnel recruitment and assimilation, as well as professional and leadership development programs that attract, retain and support the best personnel with a focus on building bench strength.
- D. Provide effective training, support, and communications for teachers and administrators to ensure their continued success for in-person, remote, and virtual learners.
- E. Work cooperatively with the Board of Education to ensure a safe, secure environment for teaching and learning.
- F. Work with the Board and construction managers to deliver construction projects within budget and on time.

III. Execute on the District and Board's Vision of *Excellence in Teaching and Learning for All*:

- A. Facilitate an annual retreat with the Board of Education (and invited staff and administration) to review and revise, as necessary, the written, comprehensive five-year strategic plan, "Reach 2024," and discuss other matters important to the Board's vision.
- B. Continue to implement school equity throughout the district.
- C. Continue to expand and develop programs/opportunities to enhance the social, emotional and mental well-being of our students.
- D. Continue efforts to recruit, hire and retain diverse and inclusive administrators, teachers and staff.
- E. Continue professional development for teachers and administrators on strategies to develop culturally responsible teaching practices.

IV. Provide the Highest Level of Internal and External Communication:

- A. Proactively communicate with all stakeholders the historical significance and importance of the FSSD in meeting the unique educational needs of the diverse FSSD community, district improvements and progress in meeting district goals.
- B. Develop, implement, and continually refine innovative methods to create and enhance stronger family-school relationships for increased parent involvement and increased parent awareness of our resources and efforts.

Student Performance and Achievement Highlights

Tennessee Comprehensive Assessment Program (TCAP)

Through the cooperation of school leadership, school support staff, teachers, the Teaching and Learning team, other district-level support staff and the support of parents, the PTO, community and the FSSD School Board, FSSD students continued to improve academically.

1. For 2021-2022, Tennessee continued to implement the Accountability Plan developed under Every Student Succeeds Act (ESSA) and approved by the US Department of Education (USDOE). This plan focuses on four areas: (1) increasing achievement levels for all students as well as for specific groups of students who are furthest behind – English Learners (EL), Economically Disadvantaged (ED), Students with Disabilities (SWD), and Black, Hispanic, and Native American (BHN); (2) growth in achievement for all students as well as for the specific groups listed above; (3) reducing chronic absenteeism for all students as well as specific groups; and (4) improving English Language proficiency of English Learners. Districts are expected to meet an annual requirement of 95% student participation rate for state assessments and, for the 2021-2022 school year, the FSSD had a 100% participation rate. For the 2021-22 school year, the FSSD received the formal accountability designation as an Advancing district, based on the overall results from the four areas. On the 0-4 scale, the FSSD scored a 2.75 for overall achievement and a 2.28 for subgroup performance. The district's overall score was a 2.6 for the 2021-22 school year. **(1B, 1C, 3B, 4A, 4B)**
2. The FSSD received TVAAS (Tennessee Value-Added Assessment System) scores for overall student growth from prior years of TCAP testing. As a result of the closure in the spring of 2020, some data were still lacking for measuring student growth on TCAP assessments over multiple years. However, unlike the 2020-21 school year, we did receive TVAAS scores for all schools in the 2021-22 school year, since all students in grades 4-8 had the previous year's TCAP results. These scores were factored into the overall district scores for student growth. For literacy, the district received a 3 for TVAAS, which is in the middle of the 1-5 scale. By contrast, the district was a 5 in literacy in the 2020-21 school year. For numeracy, the district received a 1 in 2021-22, which was down from a 5 in 2020-21. The district's overall TVAAS score for the 2021-22 school year was a 1 for student growth, based on the combined growth index averages between the literacy and numeracy results. Science and social studies both received TVAAS results for the 2021-22 school year, and both were a 5, the highest level for growth. However, neither science nor social studies was included in the calculation of the district's overall TVAAS for accountability purposes, which only factored in literacy and numeracy results. **(1B, 1C, 4A, 4B)**
3. The FSSD was ranked among the highest achieving districts in the state based on TCAP achievement scores, including the results of math, English language arts (ELA), science, social studies (grades 6-8 only), and End-of-Course (EOC) Algebra I and Geometry. Achievement is determined by the success rates for TCAP tested subjects, which is the percentage of students who met or exceeded expectations to show proficiency in that subject. Of the 146 school systems in Tennessee, the FSSD ranked in the top ten, based on overall student achievement performance. The FSSD ranked in the top twelve of districts for success rates in all of our tested subject areas, including being ranked fourth for Algebra I scores. District-by-district TCAP results can be accessed on the Tennessee Department of Education (TDOE) State Report Card website. **(1B, 1C, 4A, 4B)**
4. The FSSD continued to amaze when compared with the state's TCAP results. In fact, the FSSD's success rates (students scoring in the proficiency levels of *Met Expectations* and *Exceeded Expectations*) in ELA, math, science, and social studies were all notably above the state's proficiency percentage - by double digits in every subject area. Specifically, in ELA, 53.2% of FSSD students in grades 3-8 scored proficient, which was 17% higher than the state average. This was also an increase of 7.2% over last year's ELA success rate. In math, 50.8% of FSSD students scored proficient, 20% higher than the state average. In science, 57.8% of FSSD students in grades 3-8 scored proficient, 17% higher than the state average. In social studies, a whopping 66.4% of FSSD students scored proficient, 23% higher than the state average. **(1B, 1C, 4A, 4B)**

5. For the 2021-22 school year, the FSSD had 104 students in grades seven and eight who took Algebra I, a high school credit-bearing class, in middle school. Only 7 eighth grade students took Geometry this past year. The TCAP End-of-Course (EOC) tests were administered to these students via the online Pearson testing platform. Although the number of students taking Algebra I in seventh grade was small (15 students), 93.3% scored at the proficient levels of *Met Expectations* or *Exceeded Expectations*. Of the 89 eighth grade students taking Algebra I, 78.7% scored at the proficient levels. Geometry scores remained consistently high with 100% of our students demonstrating proficiency. Because our students are taking these courses in middle school, the percentages count as part of our math accountability goals. (1B, 1C, 4A, 4B)
6. FSSD students with significant cognitive disabilities participated in the TCAP Alternate Assessment for science and social studies and the online MSAA for English and math. Their scores ranged from Level 1 (*Below*) to Level 4 (*Mastered*) in all subject areas. Fourteen students participated in these alternate assessments, and score categories were as follows: ELA: Level 1 - 7.2%, Level 2 - 35.7%, Level 3 - 50%, and Level 4 - 7.1%; Math: Level 1 - 7.2%, Level 2 - 21.4%, Level 3 - 50%, and Level 4 - 21.4%; Science: Level 1 - 0%, Level 2 - 25%, Level 3 - 62.5%, Level 4 - 12.5%. The alternate social studies test was not operational once again, and thus students' scores were not provided. These scores from alternate assessments do count as part of the FSSD accountability data for each tested subject area, and there were increases in proficiency among these students in all subject areas. (1B, 1C, 4A, 4B)
7. Results from the 2021-22 World-Class Instructional Design and Assessment (WIDA) ACCESS English Language Proficiency Assessment (ELPA) indicated that, because of their excellent growth in speaking, listening, reading, and writing in English, 12.7% of our students exited the direct service portion of English Learner (EL) programming and became Transition 1 (T1) students. This exit percentage was down slightly from 2020-21 when 12.8% of students exited the EL program based on their WIDA scores. By comparison, 17.2% of our students exited the EL program in 2019-2020. These students were monitored closely by our EL and general education teachers, and may have received direct services as they became more academically proficient. As part of the Tennessee Every Student Succeeds Act (ESSA) Accountability Plan, another metric being monitored is the English Language Proficiency Assessment (ELPA) Growth Standard. It measured whether students made adequate annual progress on learning English, even if they are not yet ready to exit from direct EL services. In 2021-2022, the FSSD met its AMO (Annual Measurable Objective) for ELPA growth because 49.1% of FSSD EL students made adequate annual growth on WIDA ACCESS. For the sake of comparison, 45.2% of FSSD students made adequate growth in 2020-2021, and 61.4% of students made adequate growth in 2019-2020. (1B, 1C, 3B, 4A, 4B)
8. Forty percent of accountability calculations for achievement also include the performance of historically underserved subgroups in ELA and math. In FSSD, our subgroups, including BHN (a combined group of students who are Black, Hispanic, or Native American), Economically Disadvantaged (ED), English Learners (EL), and Students with Disabilities (SWD), achieved at the following *success rates* for the percentage of students who scores at the proficiency levels of *Met* or *Exceeded Expectations* in tested subject areas: BHN: 29.9% in 20-21 & 32.8% in 21-22 // ED: 19.5% in 20-21 & 20.6% in 21-22 // EL: 24.7% in 20-21 & 27.5% in 21-22 // SWD: 11.2% in 20-21 & 13.2% in 21-22. While the state's success rate for subgroups has not been released yet, the FSSD improved the success rate for each of the four subgroups that are categorized as historically underserved subgroups. The *success rate* for all students in FSSD also outperformed the previous year's success rate for all students (48.7% in 20-21 & 53.4% in 21-22). (1B, 1C, 4A, 4B)
9. As part of the Tennessee Accountability Plan under ESSA, the state now monitors a measure of the percent of students who are Chronically Out of School (COOS). This is defined as students who miss at least 10% of the school year. For the 2021-22 school year, the COOS rate in FSSD was reduced to 6.3%, which met the district's AMO (Annual Measurable Objective) that had been set at 6.4%. By comparison, in 2020-21 the COOS rate in FSSD was 6.8%, and the state rate was 15.5%. The state has not released the COOS rate for 2021-22 at this time. (1B, 4A, 4B)

High School Transition/Career Education

10. FSSD eighth-grade students participated in the Annual World of Possibilities Career Exploration Day (Career Quest) in partnership with Williamson County Schools (WCS) and Junior Achievement (JA). This was the second year the event took place on a virtual platform (due to the pandemic). Leading up to the event, each eighth-grade student completed the self-guided JA Inspire career exploration curriculum. Students were also guided through the YouScience Career Interest Inventory to gauge their interests and aptitude, taking into account a wide range of career choices. Special emphasis was placed on the critical role a strong educational foundation plays as students begin to contemplate potential career paths. In preparation for Career Quest, students were given career interest inventories using the YouScience Career Assessments. School counselors reviewed career assessment results, guiding students as they chose corresponding exhibitors representing a wide range of career clusters. (1C, 2F, 4A)
11. In February 2022, all FSSD eighth-grade students visited their zoned high school to attend College, Career and Technical Education Universal Day to preview all of the CTE classes and programs offered at Centennial and Franklin High Schools. (3C, 4B)
12. FSSD eighth-grade students were invited to participate in tours of their zoned high school (Centennial or Franklin) in February. In previous years, nights for rising freshmen and their parents were held to provide essential information regarding the transition to high school. WCS school counselors provided a general overview of the high school credit system leading to graduation, and outlined the upcoming registration process. FSSD and WCS counselors collaborated to determine registration dates and distribute registration materials. In preparation for high school counselor visits, Poplar Grove Middle and Freedom Middle School counselors assisted parents in assigning a registration time for students to meet with the high school counselor. (1B, 4A, 4B)
13. Centennial and Franklin High School counselors typically visit Poplar Grove Middle and Freedom Middle in February to provide eighth-grade students an overview of the high school curriculum. The appointments outline the process of obtaining teacher recommendations for high school classes, including honors and advanced placement offerings. Teachers of eighth-grade students completed class recommendation forms for each student, which were given to the high school counselor prior to registration day. Registration materials were distributed to each student, completed with parents, and returned for registration day. (4B)
14. In early March, the high school counselors held virtual conferences to register all eighth-grade students. Parents/guardians were required to participate in this conference between counselor and student, teacher recommendations were reviewed, necessary registration materials were confirmed, parent questions were answered and a four-year high school curricular plan was completed. (4B)
15. FSSD special education teachers met with the WCS special education high school specialist in November 2021 to discuss the transition of FSSD eighth-grade students with disabilities to WCS schools. Questions regarding accommodations for students with disabilities prior to enrolling in specific high school courses were discussed. A second meeting was held in January 2022 with FSSD lead special education teachers, middle school administrators and WCS ninth grade teachers to address these questions and concerns. (1B, 2D)
16. Freedom Middle School offered the PSAT, a junior-level college entry practice test, to its eighth-grade students in April 2022. The PSAT provides motivated students with important data as they plan and prepare for high school and college. About 20% of the eighth grade class opted to take the challenging test, and 30% of those scored an 1150+ (24+ ACT). Additionally, 4 students scored 1300+ (29+ ACT); ~50% scored higher than the Tennessee average of 1001; and ~96% scored higher than the national average of 827. (1B, 4B)
17. In early March 2022, FSSD eighth-grade students visited the Columbia State Community College Williamson County campus in small groups. During the tour, students heard about the classes and career paths offered at the college, and explored the campus buildings and classrooms. This visit was related to the section of the district's strategic plan that includes strategies to provide middle school students with college campus, technical school or post-secondary experiences to strengthen student preparation for high school transition, community

college, four-year university and/or career. Numerous FSSD school and district administrators and staff chaperoned this memorable learning event. Due to the pandemic, the tour did not occur in 2021 but was thankfully reinstated in 2022. (1C)

School Improvement Plans

18. The district improvement plan has continued to focus on improved student performance and activities to facilitate a minimum of one year's academic growth in reading/language arts for each student. The district plan also included four other goals focusing on student well-being, support for ELs (English learners) and SWDs (students with disabilities) subgroups, and educator professional learning. Multiple district personnel developed the district improvement plan and are responsible for monitoring these goals. Parent input was provided on the plan through a diverse group of parents representing every FSSD school that gave feedback through a Google Form. Parents were sent a video presentation in English and Spanish that covered the plan's goals, strategies, and action steps. Schools were also required to complete a school improvement plan during the 2021-2022 school year. These plans were developed in collaboration with their school advisory councils and with support from the Teaching and Learning team. All plans were submitted to the district by the end of August of 2021. A district committee reviewed the school improvement plans and gave feedback, including items to edit or add. All school improvement plans were fully approved by the district by the end of September of 2021. The district improvement plan and all school improvement plans were submitted in InformTN, a state planning platform connected to ePlan, the Tennessee Department of Education (TDOE) website for Electronic Planning and Grants Management. (1B, 1C, 2E, 3B, 4A, 4B)

Character Education

19. Character Under Construction continued to serve as the district-wide vehicle for teaching nine core values, with one value designated for each month of the school year. The values are the pillars of Respect, Responsibility, Perseverance, Citizenship, Cooperation, Fairness, Caring, Courage, and Trustworthiness. Each school counselor, administrative team, faculty, and staff member placed concentrated attention on these monthly character traits and core values. Students were recognized each month for exemplary exhibition of these core values while they served as positive peer role models. (1C, 4B)
20. The FSSD continued to participate alongside WCS in its Be Nice initiative during the 2021-2022 school year. This initiative complemented the counseling curriculum of bullying prevention and character education. Special events were planned at each school, student ambassadors were selected to participate in the Veterans Day Parade, and the board passed a proclamation declaring November 8-12 as Be Nice Week. Schools continued to emphasize the Be Nice philosophy throughout the year with various events and special assemblies. (1C, 4A, 4B)
21. Throughout the year, FSSD middle schools provided many opportunities for students to participate in service learning, a form of project-based learning in which academic goals were accomplished through community service events. Service learning is a powerful approach to teaching that provides students with authentic learning experiences in which they learn academic content in a real-world context. This approach helps to develop citizenship, responsibility, and many other positive character virtues. (1C, 4B)
22. Many schools have added extra-curricular clubs that encourage service learning and character development. Some examples include the National Junior Beta Club (grades five-eight), Best Buddies, Green Teams, and Student Councils. (1C, 4B)

Related Arts

23. Students continued to expand and demonstrate their artistic talents in the multitude of outstanding related arts programs offered by the district. Special programs in related arts included Jump Rope for Heart/Hoops for Heart, Stimulating Maturity Through Accelerated Readiness Training (S.M.A.R.T.), Fitnessgram assessments, Moore Elementary School's Annual Fourth Grade Walk to Wellness on the Natchez Trace, and the Orff-Schulwerk, Kodaly and Gordon music instructional approaches. (1D, 4A, 4B)

24. The FSSD was excited to continue the tradition of offering the Young Scholars Institute (YSI) during the summer of 2022. Approximately 573 students participated in YSI. The summer of 2022 was the 38th year that this enrichment and talent development program has served students in the local area. Whenever possible, this self-supporting program gives financial awards to the schools that host YSI. A total of 40 scholarships were granted to students who would otherwise be unable to participate. (4A, 4B)
25. The FSSD was excited to continue to participate in a student art exhibit at the Frist Center for the Visual Arts in 2022. In an effort to provide the opportunity in a safe and responsible manner, the Frist hung the FSSD student artwork, but did not hold the typical reception. Instead, the museum generously provided vouchers for each family to attend during the date of the show so they could celebrate their child and see their artwork on display. The FSSD Art Exhibit was held January 22 - February 6, 2022. (1B, 1C, 4B)
26. Prominent display of student artwork in the director's office, on the district website, and at the Central Office and Central Office Annex provided an opportunity for students, parents, and other visitors to view outstanding student work at non-school locations. (4B)
27. The FSSD School Board recognized students for various achievements at each in-person board meeting in support of the whole child teaching philosophy. In addition, each month a student artist was recognized at the board meeting for extraordinary work as selected by his/her art teacher. The work was also featured on the front of employee birthday cards. (4B)
28. FSSD middle schools offered a rich fine arts program, showcased through two theater facilities outfitted with professional quality sound and lighting. Students were provided opportunities to participate in visual and performing arts, band, strings, drama, and chorus via major drama productions, musical concerts, performance contests, and art exhibitions during the 2021-2022 school year. Students also participated in special events hosted by the city of Franklin such as the Christmas tree lighting and the Veterans Day Parade, held at The Park at Harlinsdale Farm. (1D)
29. FSSD elementary school students were provided with a true "whole-child" education, with related arts courses including physical education, art, music, computer, S.M.A.R.T./ReadyK for kindergarten students, and Quaver Music for students in grades K-8. (1D)
30. The artwork of three Liberty Elementary students was chosen to be displayed at the Tennessee State Museum throughout the spring of 2022 as part of the Tennessee Art Education Association and Tennessee Department of Education's first inaugural STARS Elementary Art Exhibition. (1B, 4B)
31. In January 2022, 28 Freedom Intermediate School students were selected to perform as part of the Middle Tennessee Vocal Association (MTVA) Elementary Honor Choir, which represents grades 4-6. Approximately 600 students from all over Middle Tennessee auditioned for the honors choir with only 130 students selected to perform. For the fifth year in a row, Freedom Intermediate had more students selected for the choir than any other school in the region. (1B, 4B)
32. FSSD students performed in the Williamson County Honor Band and Honor Orchestra. These groups performed in January 2022 with other top musicians in Williamson County Schools. (1B, 4B)
33. Freedom Middle band teacher Mark Garey was presented with the Tennessee Bandmasters Sweepstakes Award at the Tennessee Music Educators Convention in April 2022. The Tennessee Bandmasters Association presents the Sweepstakes Award to TBA members whose middle school bands have received a Superior rating in concert and sight-reading at sponsored events. Additionally, 50% of the band's enrollment must participate in the regional solo and ensemble performance assessment, with 50% of those participating receiving a superior rating. This is Mr. Garey's 13th such award. (1B, 4B)

Universal Screening and Tests for Progress Monitoring

34. A document titled *District Required RtI² Assessments* was distributed to all administrators and teachers as a means of providing consistency and accurate communication regarding universal screening measures and progress monitoring across the district. (1B)
35. STAR Reading Enterprise was used as a universal screening measure in grades 2-8, as well as to progress monitor students receiving Tier 2A intervention in grades 3-8. (1B)
36. AIMSweb was used as a universal screening measure in grades K-2, as well as to progress monitor students receiving all levels of intervention in grades K-2 and Tiers 2B and 3 interventions in grades 3-8 (*as appropriate*). AIMSweb was used to progress monitor math in grades 2-8. (1B)
37. i-Ready was used as a universal screening measure for math in grades 2-8. (1B)

District-Wide Professional Learning

In partnership with each school and its data-driven school improvement plan, the Teaching and Learning team identified and provided professional learning experiences to support student learning. Professional learning during the 2021-2022 school year focused on the following areas, divided into sections for (1) Teacher and Staff and (2) Administrative.

Teacher and Staff Professional Learning

1. District-wide, grade-level, and content-area Professional Learning Communities (PLCs) continued to evolve to effectively guide school teams in better meeting the needs of all learners. Teachers reviewed data, created and/or revised common assessments, and planned for instruction. In 2021-2022, these PLCs continued to focus discussions on the instructional refinements related to the Tennessee Academic Standards in math, ELA/literacy, social studies, and science. In addition, teachers discussed effective strategies that were used with students in need of intervention support. Art, music, accelerated learning, world language, EL, computer lab, library media, and physical education teachers met in content specific, district-wide collaborations in order to deepen content knowledge and to develop strategies in their areas. (1B, 2D)
2. Teachers of students with disabilities attended a variety of sessions focused on autism, effective behavior strategies for disruptive students, mental health issues, Certified Restraint Training, occupational and physical therapy strategies, positive behavior support, Imagine Learning, SPIRE, Lindamood-Bell, Wilson Reading, Neuro-Science in Education, compliance monitoring, facilitated IEP training and legal issues. In addition, special education (SPED) teachers met in school as well as grade-level district teams to plan for successful student transitions to the next grades within our district. The district continued a monthly district-wide collaboration with SPED representatives from each school to share specific special education concerns and issues. (1C, 2E)
3. The FSSD Enhancing the Quality of our Introductory Professionals (EQuIP) program, which spans five years, provided ongoing support for beginning and new teachers by facilitating a smooth transition to the FSSD community. Each new teacher was assigned a mentor and attended professional learning sessions designed to fit his/her needs. Designated instructional technology sessions, training over district-adopted curriculum, and introductions to district supervisors are incorporated during EQuIP each year. (1B, 2C, 2D, 3D)
4. Teachers of English Learners (ELs) were members of a district EL Professional Learning Community that collaborated with school-level teams to share instructional strategies aligned to best practices focused on the growth of students' content knowledge and English proficiency. In addition, EL teachers attended professional learning at the state and regional levels, learning effective practices to use in instruction. The district contracted with Teacher Created Materials (TCM) to bring EL Consultant Lisa Callahan, Instructional Development Inc., to four of our eight schools. Ms. Callahan provided English Learner professional learning specifically for general education teachers. The remaining four schools will receive professional learning during the 2022-2023 school year. (1C, 2E)
5. On August 2, FSSD's Opening Day, a welcome event for all FSSD educators and staff was held. Due to the pandemic, our keynote speaker's presentation was live streamed to each campus to allow for social distancing. The keynote speaker was Dr. John W. Hodge. Dr. Hodge is president and co-founder of Urban Learning and Leadership Center, an organization focused on student achievement and reduction of the achievement gap. He has served as a reading teacher, English teacher, AVID teacher, assistant principal and associate director of AVID Center Eastern Division. He served as director of An Achievable Dream Academy, an inner city school that piloted many of the interventions used by Urban Learning and Leadership Center. Dr. Hodge received his Bachelor of Science degree from North Carolina A&T State University and his Master of Arts degree from Chapman University. He completed his academic and professional preparation by earning a Doctor of Education degree from Virginia Tech where he conducted extensive research on factors that contribute to the academic success and/or failure of impoverished children. What sets Dr. John W. Hodge apart in the field of education is his well-documented ability to put research and theory into everyday practice in rural, urban, and

suburban schools. Dr. Hodge has helped educators in elementary, middle, and high schools make the necessary changes to help all children meet and exceed rigorous academic standards. On August 2, teachers and paraprofessionals next took part in grad-level and/or content-area specific collaboration sessions district-wide and with their campus professional learning communities. (1B, 2D, 3E)

6. Once each quarter, the associate director of schools for Teaching and Learning and the curriculum and professional learning supervisor met with a team of teachers, paraprofessionals, and administrators at every school to discuss data and request input regarding professional learning and other issues and needs during “Lunch & Learns/Discuss & Designs.” The goal of the Lunch & Learns was to have a truly open and collaborative process to tailor professional learning to the needs of FSSD students and teachers, with optimal student learning as the result. Beginning in the 2016-2017 academic year, school administrators had the option of scheduling these meetings later in the day; thus, the alternate title of “Discuss & Designs” was added. During the 2017-2018 year, the format of the Lunch & Learns was expanded to focus on curricular supports in the second quarter. Lunch & Learns for quarters one and three continued to center on professional learning needs. Based on feedback, the 2019-2020 year brought the option for schools to schedule these meetings at various times during the school day, not just the typical lunch hour or during the late afternoon. Due to the pandemic and the resulting need to socially distance, several Lunch & Learns/Discuss & Designs in the 2020-2021 and 2021-2022 school year were held via Zoom. (2E)
7. Online courses were made available to teachers through the Association for Supervision and Curriculum Development (ASCD) and The New Science of Learning/*Fast ForWord*. Topics included working with students of poverty, autism, dyslexia, literacy, questioning and academic feedback, best practices for small group instruction, rigor, differentiation, performance-based assessment, and strategies for instructing ELs and students with special needs. These rich, multiple-hour sessions for teachers were accessible any time and allowed teachers to learn at their own pace and in their preferred location. (1B, 2D, 3C, 3E)
8. Universal screening and progress monitoring assessments were used to identify students’ learning needs. Teachers were provided training in using assessments such as AIMSweb, STAR Reading Enterprise, and i-Ready Math to determine student progress and effectiveness of instruction and intervention. (1B, 1C, 1E, 2E)
9. The math and ELA instructional coaches continued to meet with teachers to provide professional learning based on student data and centered on best practices in instruction. (1C, 1E, 2E)
10. Learning opportunities were provided for teachers of high-achieving students. Teachers participated in a session facilitated by Dr. Emily Mofield, Assistant Clinical Professor of Education, Lipscomb University. She provided two sessions titled *Addressing the Social-Emotional Needs of Gifted Students: From Underachievement to Perfectionism and the In-Between* and *Infusing Critical and Creative Thinking to Challenge Advanced Students*. (1B, 1C, 2E)
11. Grades K-5 teachers received professional learning to support STEM (science, technology, engineering and math) education from their district-adopted resources STEMscopes. FSSD continued to partner with SAE International to implement *A World in Motion*, a STEM curriculum for grades 6-8; this partnership was funded/supported by Nissan. The middle school curriculum can be viewed at: <https://www.sae.org/learn/education/middle-school-curriculum>. The *A World in Motion* STEM curriculum was also used for our after-school STREAM camp at all campuses. (1B, 2D)
12. The district continued to provide ongoing support for the National Board-Certified Teacher (NBCT) candidates. Eight teachers began the National Board pursuit during the 2021-2022 year, and two other teachers continued working on National Board Certification. In 2021-2022, FSSD had a total of 45 employees receive a supplement based on their National Board Certification. A total of 23 teachers, 3 school counselors, 4 speech language pathologists, 4 school psychologists, 1 interpreter, and 1 occupational therapist received the full, board-approved \$4,000 per year supplement. One teacher, 3 behavioral specialists, 4 speech language pathologists, and 1 school psychologist received a prorated supplement during the 2021-2022 school year based

on their work calendar and/or their certification dates. These supplements were one element of the Differentiated Pay Plan. (1C, 2D, 2E)

13. Individual schools coordinated site-based professional learning initiatives. School administrators and teachers frequently led professional learning activities based on needs identified through school achievement and growth data. This occurred during the summer, on school professional learning days, in the afternoon on the early dismissal days, and during faculty meetings. (1D, 2C, 2E)
14. Music and art teachers participated in state and national learning opportunities. Teachers attended the Tennessee Arts Academy and the Tennessee Music Educators Conference to stay informed about national trends and best practices in the arts. In addition, these teachers participated in ongoing PLCs and targeted professional learning opportunities that focused on enriching content and pedagogical knowledge. (2D)
15. Physical educators participated in state and local learning opportunities. These teachers participated in sessions provided by the Tennessee Association for Health, Physical Education, Recreation, and Dance (TAHPERD) and the American Council of Sports Medicine. Teachers also worked together in vertical teams to focus on implementation of the physical education curriculum in the district. Additionally, these teachers took part in targeted professional learning sessions on topics such as Fitnessgram (the official assessment of the Presidential Youth Fitness Program) and the Progressive Aerobic Cardiovascular Endurance Run (PACER). (2D)
16. All school-level administrators have been trained in the Tennessee Educator Acceleration Model (TEAM) and certified to evaluate educators. Additionally, eight district-level teaching and learning members have been trained in TEAM and certified to evaluate educators. The director of schools and the associate director of schools for teaching and learning have been trained and certified to evaluate school-level administrators. (1C, 2E)
17. Four school psychologists and the supervisor of special populations attended the TAASE (Tennessee Association of Administrators of Special Education) Legal Conference from December 6-8, 2021. This annual conference focused on current legislation impacting special education. The psychologists attending this conference shared the information with administration, academic behavior support teams, and special education teachers in the individual schools. (2E)
18. The early childhood education PLC met twice monthly, allowing the special education preschool and voluntary pre-K teams to work collaboratively on the commonly used Teaching Strategies Creative Curriculum. (1C, 2E)
19. Poplar Grove Middle, Poplar Grove Elementary, and Liberty Elementary Schools maintained their selection by the TDOE and the Tennessee Behavior Supports Project (TBSP) as *Silver Level Models of Demonstration Schools for Response to Instruction and Intervention for Behavior* (RTI²-B). Freedom Intermediate School and Freedom Middle School earned *Bronze Level Models of Demonstration Schools for Response to Instruction and Intervention for Behavior* (RTI²-B). The purpose of this identification is to promote model schools to share their practices, examples, and celebrate the schools' efforts and dedication to meeting the needs of all students. Along with other forms of appreciation, Model of Demonstration Schools were featured on Vanderbilt's TBSP website and shared with the TDOE. (2E, 4B)
20. FSSD's speech/language pathologists, special education teachers, occupational therapists, and special education supervisor attended the 16th annual Tennessee Association of Assistive Technology (TAAT) Virtual Conference from December 2-3, 2021. In the school setting, assistive technology services and/or adaptive devices help students with disabilities compensate for limitations and/or develop skills that are necessary for independent functioning at home and school. Many of our students access assistive technology to increase their functional capabilities, including basic communication for our non-verbal students. Assistive technology devices can range from "low technology" items like pencil grips, markers, or paper stabilizers, to "high technology" items such as iPads with specific apps, voice synthesizers, Braille readers, voice activated computers, or GoTalk devices. (1C)

21. Through EQuIP, new teachers received training on accessing employee resources, board policies, social media guidelines, and district digital resources. Social media and electronic access, as well as federal, state, and local privacy and protection laws regarding students, were covered during EQuIP in July 2021. (2D, 2E, 2F)
22. Teachers were provided professional learning on multiple occasions to support their understanding of the Tennessee Academic Standards in math, English language arts, science, social studies, world languages, computer science, and fine arts. (1B, 2D)
23. FSSD professional learning opportunities included the following:
 - a) Instructional technology courses:
 - Throughout the school year, instructional technology specialists supported educators and provided additional professional learning to teachers utilizing digital programs such as Imagine Learning, Achieve 3000, and i-Ready. These sessions took place in conjunction with virtual trainings provided by vendors. (1B, 2D)
 - Each year the instructional technology specialists (ITS) lead training for all new teachers during EQuIP. This day-long training focuses on the many aspects of the district's technology offerings. The morning is spent covering topics from how to request support for troubleshooting to the vast resources provided by the district. This valuable time also ensures teachers are able to sign in to their varying accounts. In the afternoon, the ITS team walked all teachers through the use of Google Classroom, which is the district's learning management system. This ensures all teachers are prepared to provide assignments virtually, as we know this is imperative in today's world. In addition, the ITS team reviewed the district's use of Zoom and Screencastify, both of which have been heavily utilized by teachers over the past few years. (2C, 2D)
 - The third year of the building instructional technology leaders program proved to be valuable during this unique year of instruction. These educators provided immediate support for their peers throughout the year and ensured their schools fulfilled the requirements for the Common Sense Schools certifications. Two of these leaders shared with the FSSD Board of Education about their experiences in this leadership role. (1B, 2D)
 - Promethean training was provided throughout the year as new ActivPanels were installed in buildings. In addition, Jenny Schnell, Promethean Trainer, led two sessions during the district professional learning day on January 3rd. Teachers were quick to sign up for these sessions. (1B, 2D)
 - GoGuardian is a digital safety and efficiency resource that was adopted by the FSSD in the fall of 2020. Since then, continued work with teachers on integrating this resource into their daily routines has been provided by the instructional technology specialists. A more advanced training was offered in July of 2021. During this session, teachers participated in a brief review of the basics and then took a closer look at the more advanced features such as the reporting options, the creation of scenes, and scheduling sessions. (1B, 2D)
 - b) K-8 ELA teachers received continued support around the ELA district-adopted resources on district professional learning days and on various other dates throughout the school year, including during campus PLCs as needed. Teachers in grades K-4 participated in Wonders training, fifth grade participated in Open Up training, sixth grade took part in Savvas training, and grades seven and eight participated in StudySync training. All of these sessions provided support for the newly-adopted ELA resources and accompanying digital platforms to prepare teachers to effectively use these new resources with their students. (1B, 2D, 3B)
 - c) In June 2022, 26 FSSD teachers participated in the Read360 Early Literacy and Secondary Literacy Training through the Tennessee Department of Education. This two-week training opportunity was designed to ensure that Tennessee educators have access to the latest research, its implications for instruction of foundational literacy skills, and practical tools that will show them how to apply new learning in their own contexts. (1B, 2D)
 - d) Various professional learning opportunities around social-emotional learning (SEL) were provided to our staff throughout the year. In January 2022, Dr. Joelle Hood provided a training for staff titled *Taking Time to B.R.E.A.T.H.E: Strategies for Strengthening Personal and Professional Resilience*. A consultant from ASCD also provided a SEL and equity training titled *The Sum of Us: Building a Culture of Belonging* in January. (1B, 2D, 3C, 3E)

24. Tennessee Behavior Supports Project (TBSP): FSSD partnered with Vanderbilt University on a free five-year grant to support schools and districts to become familiar with strategies for better serving students that have, or are at-risk for, behavior difficulties through Response to Instruction and Intervention – Behavior (RtI²-B). This support may include helping schools identify students who are unresponsive to Tier 1 or Tier 2 prevention efforts, providing recommendations on the school leadership team practices, and providing support and guidance on critical features within each tier. The district RtI²-B leadership team met quarterly, and the school teams met monthly. The purpose of these meetings was to ensure that (a) RtI²-B is aligned with other district initiatives, and (b) resources and time are allocated to RtI²-B preparation and implementation in schools. The district also provides two coaches to assist schools with the implementation of TBSP; one supports K-4 schools and the other serves 5-8 campuses. (1B, 1C, 2E, 2F, 4B)
25. FSSD behavior consultants, the FSSD autism consultant and four special education teachers attended the 12th Annual Chattanooga Autism Conference March 7, 2022. The conference provided information and resources to enhance the understanding of autistic students in the classroom setting and the supports needed to ensure success of students with autism. (1C, 2E)
26. During the 2021-2022 school year, the FSSD Special Education Department continued revisions and updates to the *FSSD Special Education Procedures Manual*, a guide that provides FSSD special educators the resources to implement required procedures and understanding of the steps needed to implement a legal and appropriate educational plan for students with disabilities. (1C, 2E)
27. In keeping with the Individuals with Disabilities Education Act (IDEA), school districts are required to provide training for anyone who must isolate or restrain a child in an emergency situation. During the 2021-2022 school year, FSSD provided training through the Certified Restraint Training program to our personnel in both verbal and non-verbal de-escalation, as well as physical restraint. The district trained approximately 50 individuals in June, and continued to offer additional trainings throughout the 2021-2022 school year. The company, CRT, certified two of our district-wide consultants to continue this training throughout the year as needed. This training equips administrators, teachers (general education and special education), paraprofessionals, and other staff members to provide skills, confidence, and the effective framework needed to safely manage and prevent difficult behaviors. (1C, 2E)
28. Five of the FSSD speech-language pathologists (SLPs) participated in a two-day virtual training in August 2021 through the Vanderbilt Bill Wilkerson Center. This event was a statewide conference for SLPs to train and to network on current practices in the area of speech and language concerns for students with disabilities. (1C, 2E)
29. The FSSD deaf educator and four American Sign Language (ASL) interpreters participated in the Language First course focused on Reading Intervention for Deaf Children. This course helped to promote the academic outcomes of deaf and hard-of-hearing students, enabling them to reach their maximum potential and become productive members of the deaf community and society. (1C, 2E)
30. Throughout the 2021-22 school year, five special education paraprofessionals participated in a webinar series titled “Effective Behavior Strategies for Disruptive Students.” This webinar series focused on reinforcement, executive functioning skills, increasing motivation, planned ignoring, behavior mapping, language mapping, visual supports, data collection, and the paraprofessional role in the classroom. (1C, 2E)
31. In May 2021, Poplar Grove Middle School was selected as one of 176 schools from across the state to be included in the second training cohort to become a trauma-informed school. Poplar Grove Middle joined Liberty Elementary in becoming a trauma-informed school. Liberty was a member in the first cohort in 2018-2019 and has been using the training to help students receive the support they need to be successful in school. (2D, 3E, 3F)
32. In July 2021, FSSD counselors were provided with professional learning focused on equity, diversity, and

inclusion, and the intersection of school counselor lessons with principles of the Tennessee Behavior Supports Project (TBSP). (2C, 2D, 3E)

33. School librarians visited the new Tennessee State Library and Archives for professional learning in August 2021. This experience enabled them to discover the resources available to schools and families for genealogy and state history. (1B, 3E, 4B)
34. Through EQuIP, new and recently hired special education teachers received training on writing compliant/effective IEPs, an overview of the facilitated IEP process, information on learning anxiety and collaboration, a review of the FSSD Special Education Procedures Manual and training on EdPlan. (2C, 2D)

Administrative Professional Learning

35. FSSD administrators continued to participate in focused professional learning activities and attended, presented sessions for, and/or won awards at numerous professional learning conferences, including but not limited to: the Tech & Learning Regional Leadership Summit (Dallas), the Tennessee i-Ready Educator Summit, the virtual Learning Forward Annual Conference 2021, the Partners in Education (PIE) Conference, the Tennessee Association for Administrators in Special Education (TAASE) Conference, the Association for Middle Level Education (AMLE) Conference, Results Coaching Global, the Tennessee Principal Association Conference, the Tennessee Association of School Librarians Conference, and the Teaching Learning Coaching Conference. Professional learning sessions on the following topics were the main focus for the 2021-2022 year: trauma-informed strategies, the research on retention/strategies to avoid retention, John Hattie's visible learning and effect size, ensuring a sense of belonging for *all* students and staff in the district, and continuing the work around high-quality instructional materials and their crucial link to student achievement and equity. (1C, 2E)
36. The director of schools and the associate director of schools for Teaching and Learning were certified as Tennessee Educator Acceleration Model (TEAM) Administrator Evaluation Observers through the Tennessee Department of Education, and continued to utilize the TEAM model to evaluate principals and assistant principals. (2E)
37. Administrators continued to utilize TEAM to evaluate all licensed educators. Using this evaluation model to identify individual teacher strengths, as well as areas to strengthen, enables professional learning needs for teachers to be identified, planned, and implemented. Through the use of the TEAM model and data from their campus, administrators can determine potential school-level professional learning needs. Additionally, principals engaged in healthy conversations about the TEAM model to refine and sharpen their practice and skills in this important area during leadership meetings, school walk-throughs, and informal discussions. (2E)
38. TNCompass, the teacher evaluation documentation system, continued to offer various reports and information to administrators, teachers, and district personnel. School and district-level administrators reviewed data throughout the 2021-2022 TEAM evaluation process to determine trends in reinforcements (strengths) and refinements (areas to strengthen). By evaluating these data, the district was able to differentiate professional learning to meet more teachers' needs. (1C, 2E)
39. District administrators received routine support, training, and updates regarding Response to Instruction and Intervention (RtI²) and dyslexia during leadership retreat, leadership meetings, and staff meetings. The district RtI² team met to evaluate RtI² components, behavior additions, expectations and progress. (1B)
40. In September 2021, the FSSD special populations supervisor attended the State Special Education Supervisor's Virtual Institute, a one-day workshop for special education supervisors. The event was sponsored by the TDOE. (2D)
41. The supervisor of special populations is a member of the Middle Tennessee Supervisors of Special Education Study Council. This group, consisting of the Mid-Cumberland and South-Central supervisors in special education, meets monthly to network and support each other in all areas of special education. (1C, 2E)

42. Freedom Intermediate School Principal Dr. Joel Hoag was selected as a member of the American Association of School Librarians Administrator Collaborative. He is one of seven administrators nationwide who serves in this group, and he continues to meet on a quarterly basis with the collaborative to discuss how libraries play a role in the school setting. (1B, 2D, 2E)
43. Professional learning around diversity, equity, and inclusion has been a constant in the FSSD for ten years. The recruitment of educators and staff of color is a priority, as well. In January 2021, Derek Young, motivational speaker and culture/career strategist, facilitated a session for the FSSD Board of Education and the Leadership Team designed to explore how we can ensure that students and staff of color feel welcome and supported in our district. In the months since, breakout teams from the leadership group met via Zoom to discuss the following questions:
- What should we keep doing?
 - Is there anything we should stop doing?
 - What should we start doing?
- From these conversations have come several ideas/suggestions that were put into practice. During the June 2021 Leadership Retreat, longtime FSSD professional learning partner Dr. Joelle Hood (ThrivingYOUiversity) facilitated sessions - one for teachers and one for the Leadership Team - centered on best practices in social emotional support for all students and staff. Leadership Team members continue to have discussions with educators and staff about the three questions, and they make adjustments to procedures and actions accordingly. In January 2022, Derek Young again joined the FSSD Board of Education Retreat to guide the continued planning for ways to implement and validate actions that maintain a system-wide culture of belonging for students and staff of color. Further, the breakout teams from the leadership group continue to meet and determine next steps, such as the FSSD Student DEI Panel, which was first held in July 2021 to garner feedback from rising ninth-grade students (recently graduated from the FSSD) with regard to the bulleted questions listed above. (3B, 3D, 3E)
44. The newly formed FSSD Assistant Principals' (AP) Cohort met throughout the 2021-2022 year for focused learning and collaboration. Led by Dr. Decker, assistant principals new to their roles engaged in a book study and participated in focused conversations with district administrators in order to enhance their leadership skills and further familiarize themselves with the district's policies and procedures. Topics covered in the AP cohort meetings included digital resources, special education laws, best practices for English Learners, homebound instruction, homeschooling, and safety and attendance protocols. (1B, 1C, 2E)
45. Several members of the Teaching and Learning team participated in three two-hour Zooms and offline asynchronous work with Laura Lipton to complete a course titled "Leading Groups: Creating High Engagement Presentations & Work Sessions." Ms. Lipton is an international consultant whose writing, research, keynotes, and seminars focus on effective and innovative instructional practices and on building professional and organizational capacities for enhanced learning. Laura engages with school districts, public and independent schools, departments of education and international agencies designing and conducting workshops on organizational and group development, learning-focused instruction, literacy development, and growth oriented supervisory and mentoring practices. She applies her extensive experience with professional learning to workshops and seminars conducted globally on topics including learning-focused relationships, data-driven dialogue, teacher leadership, building professional community, developing high-performing teams, action research, and learning-focused mentoring. During these sessions, the FSSD group engaged in the learning with a team from Rocklin Academy Family of Schools in Rocklin, California. Immediately, the strategies and skills acquired were implemented in professional learning sessions developed for FSSD school and district administrators and teachers. (2C, 2D, 3E)
46. Franklin Special School District Associate Director for Teaching and Learning Dr. Mary Decker was asked in fall of 2021 to serve as the chairperson of the 2022 Learning Forward Annual Conference Host Committee. The conference will be held in Nashville at the Gaylord Opryland in early December 2022. Learning Forward is the only professional association devoted exclusively to those who work in educator professional learning with

the goal of helping its members leverage the power of professional learning to effect positive and lasting change. (2C, 2D, 3E)

47. In July 2021, school administrators attended the annual summer safety administrator training, facilitated by Safety Supervisor Celby Glass. The agenda included topics such as the use of two-way radios, the threat assessment procedure, and documentation of safety incidents. Scenarios based on a severe weather event, off-campus reunification of parents and students following a school evacuation, and a lockdown situation were examined. (2D)

Academic Programs and Extended Learning Opportunities

Based on the effectiveness of past programs and the implementation of best practices, the district has determined the following programs and/or initiatives to support both district and school academic potential, as well as social, emotional, behavioral, and achievement goals.

Note: The FSSD continuously evaluates all programs by disaggregating academic and non-academic data and updates its programs and infrastructure to meet needs identified by district goals.

1. Schools in the district continued administration of the assessment titled “Fitnessgram” to benchmark and progress monitor K-8 students in order to determine students' fitness levels, based on what is optimal for good health. The assessment included a variety of health-related physical fitness tests that assessed aerobic capacity, such as muscular strength, muscular endurance, flexibility and body composition. Scores from these assessments were compared to Healthy Fitness Zone® standards to determine students' overall physical fitness and suggest areas for improvement when appropriate. (1B, 2B)
2. The district continued tutoring for 109 third-grade students who were non-proficient in reading as measured by STAR Enterprise or report card data. With the support of the United Way Raise Your Hand program, each elementary school provided after-school tutoring for third grade non-proficient students. (1B)
3. The district utilized universal screening and progress monitoring assessment software (AIMSweb, STAR Reading, i-Ready Math, and i-Ready Reading (3rd-4th)) for students in grades K-8 that reflect the curricular standards and assist teachers in identifying student academic strengths and weaknesses, as well as developing appropriate interventions for the response to intervention process (RtI). (1B)
4. District social workers, school counselors, the autism consultant, and the behavior consultant provided instructional, social-emotional, and behavioral supports that removed barriers to learning. These critically important services afford students the opportunity to maximize their academic learning potential. (1C)
5. FSSD continued to contract with textbook vendors that offer digital resources for students to access at school or at home. (1B, 2D, 3B)
6. Web-based programs such as Zoom, Screencastify, Kami, AIMSweb, Renaissance STAR, i-Ready, Destiny, Grolier, Accelerated Reading, Teaching Books, Tennessee Electronic Library, Kuder, YouScience, Learning.com, Imagine Learning, ReadLive, Google Workspace for Education, and Discovery Education continued to support individualized instruction and assessment. Administrative programs utilized throughout the district included Frontline, Easy IEP and Easy 504, Destiny, Skyward Business and Skyward Educator (student management system). Routine updates are provided for these instructional programs. (1A, 1B, 1C, 4B)
7. The FSSD continued to maintain a Google domain and provided continuous teacher training for integration of Google Workspace for Education in grades K-8. This domain continued to provide students with FSSD Google accounts, allowing for individualized instruction and activities to support learning and extend opportunities for digital literacy. (1B, 1C, 2D)
8. The FSSD’s highly successful 2022 Summer Learning Camp (SLC) was actually comprised of three summer learning programs (summer learning camp, learning loss bridge camp, and an after-school learning mini-camp that focused on Science, Technology, Reading, Engineering, Arts, and Math (STREAM)). (Previously, the FSSD received a waiver to offer these STREAM learning opportunities after school during the 2021-22 school year.) Each component of this summer programming was required by the January 22, 2021, Tennessee Learning Loss and Remediation and Student Acceleration Act. Per this legislation, districts are required to first enroll priority students in the camps before opening enrollment to all students.

As stipulated by the Learning Loss legislation, the following students are considered priority:

- o Scored below proficient in math or ELA on the most recent TCAP
- o Scored below proficient in math or ELA on a winter 2022 district universal screener
- o Eligible for Temporary Assistance for Needy Families (TANF) [for the purposes of the Summer Learning Camp program, students who are Economically Disadvantaged (ED)]

Camp attendance was not required, but was highly encouraged. Though the FSSD has traditionally offered middle school summer school for students recommended by teachers, for now, the middle school summer school program has been incorporated into Summer Learning Camp.

Preparation and ongoing support for the SLC were most definitely team efforts by various FSSD district administrators and staff. Members of Teaching and Learning (T&L) secured and organized curricular resources, both digital and in hard copy form, and updated pacing guides at all grade levels in both reading and math. These materials focused the four weeks of the camp on the essential standards to be covered. Teachers implemented our district-adopted resources along with several additional supplemental pieces. The STREAM Camp resources from SAE International titled *A World in Motion* consisted of STREAM challenges geared for specific grade levels. The instructional resources for classroom and intervention instruction are detailed below:

Rising 1st – Rising 5th Graders

- o ELA 95% Core Phonics (Rising 1st – 3rd)
- o Wonders ELA (Rising 4th – Rising 5th)
- o Moving with Math Extensions (Rising 1st – Rising 5th)
- o i-Ready Math and Teacher Toolbox (Rising 1st – Rising 5th)
- o Imagine Learning digital resource (Rising 1st – Rising 3rd)
- o i-Ready Reading digital resource (Rising 4th – Rising 5th)
- o WonderWorks ELA Intervention (Rising 4th – Rising 5th)
- o Read Aloud Library: Vocabulary & Listening Comprehension (Rising 1st – Rising 2nd)
- o Vocabulary Workshop (Rising 3rd – Rising 5th)

Rising 6th – Rising 9th Graders

- o Open Up ELA (Rising 6th)
- o Savvas myPerspectives ELA (Rising 7th)
- o StudySync ELA (Rising 8th-Rising 9th)
- o i-Ready Math and Teacher Toolbox (Rising 6th – Rising 9th)
- o Moving with Math Extensions (Rising 6th – Rising 9th)
- o Achieve3000 digital ELA resource (Rising 6th – Rising 9th)
- o Vocabulary Workshop ((Rising 6th – Rising 9th)
- o Rewards ELA Intervention (Rising 6th – Rising 9th)

T&L also provided tools, guidance, and knowledge related to SLC registration and student information procedures, safety (including three drills), social emotional learning, behavior supports, technology (including WiFi access and devices), state-required pre- and post-assessments administration and analysis, parent/guardian communications, social media, accommodations for students with disabilities, and more. The always-helpful Finance and Administration team contributed in multiple, indispensable ways as well, including with bus transportation, maintenance/custodial services, hiring, and payroll. Many FSSD Central Office/Central Office Annex personnel were an integral part of these efforts.

We are proud that SLC served 426 students during full days from May 31 – June 23 with the ultimate goal of maximizing achievement in math and reading, but also that these young people attended physical education and music classes, had time for social interactions with both familiar and new friends and educators, and learned with the cheerful and kind therapy dogs Starr (from Liberty Elementary), Alma and Bella (from Poplar Grove Elementary and Middle), and Maddie (from Johnson Elementary) by their sides. Further, two SLC administrators, 52 teachers, 17 paraprofessionals, three parent liaisons, three nurses, a receptionist, and a school counselor devoted their considerable expertise and compassion to ensuring SLC was an effective and memorable experience for everyone involved. (1B, 1C)

9. School-based programs, materials, and resources for gifted students continued to support the academic and social-emotional growth of our students with intellectual giftedness. In addition to their responsibilities for accelerated learners, an accelerated learning specialist in each building supported these students. (1C)
10. FSSD continued to fuel the growth of students and teachers through the use of instructional coaches at every school focused on English language arts and mathematics. School-level reading and math coaches, as well as the district reading and RtI² coordinator, were employed to better support academic programs and curriculum. (1B, 3B)
11. Each school utilized their Academic and Behavior Support Team (ABST) to support teachers and students. The ABSTs met on a scheduled basis to discuss students with academic or behavioral concerns. These multi-disciplinary teams assisted teachers in reviewing the success of interventions and determining how to proceed. Summaries of each meeting, including next steps, were sent to parents. (1B, 3C)
12. The FSSD Honors Program continued to be successful in grades 5-8 in 2021-22. Rising fifth through eighth graders who met established academic guidelines set by the Honors Committee were eligible to participate. The district hosted two Honors Program information meetings over Zoom in January of 2022 - one for parents of rising fifth and sixth graders and one for parents of rising seventh and eighth graders – to provide a description of the program and details about qualifications for entry, testing requirements, timelines, the reconsideration process, and useful websites. The district translator and the honors program coordinator also hosted a separate meeting over Zoom for Spanish speaking families in early February of 2022. One change that was added to increase opportunities for a diverse group of students was that students could qualify for honors classes in two ways, through TCAP scores from the previous spring or through reading and math benchmark percentiles from the current year’s winter benchmark tests. In late March of 2022, all rising fourth through eighth grade families received letters with their students’ qualifying scores for the Honors Program, along with the updated Honors Reconsideration Form. Soon after receiving letters, the school-level Honors Program meetings occurred in April and May of 2022, and these were also hosted both on Zoom and in person. Regardless of the format, the presented information about the Honors Program was shared with all families through Blackboard Connect messages and emails from principals. (1B, 1C, 4A, 4B)
13. The FSSD provided support to the Gentry Educational Foundation, which served students during the 2021-2022 school year by providing remediation, enrichment, recreation and music instruction in a fun camp setting. Located at JES and FIS, the Gentry programs that benefited students most in need included:
 - a) Tutoring in reading and math (morning and afternoon) for students at FIS and JES at the time of their choosing (usually afternoons)
 - b) Beginner and Advanced Sewing Club (FIS)
 - c) PE Enrichment (JES)
 - d) School year and summer book clubs (FIS/JES)
 - e) Music lessons (JES)
 - f) Choir (JES)
 - g) Family counseling for families in FSSD
 - h) Provided FSSD families with holiday assistance (food/gifts)
 - i) Parent Workshops for the Deaf and Hard of Hearing Community (JES/FIS)
 - j) STEM Enrichment (FIS/JES)
 - k) Fine Arts Summer Camp (JES)
 - l) Academic Summer Camp (JES) (1B, 4B)
14. Due to COVID concerns, schools participated in a modified Williamson Recycles and Keep Williamson Beautiful Merit Program in which schools received merit points (translated into dollars for the schools) for participating in programs promoting litter prevention and clean-up, beautification, waste reduction, recycling and environmental education. Keep Williamson Beautiful divided the money evenly for the 2021-2022 school year Merit Program. Each FSSD school received \$810 as a result. (4B)

15. The FSSD administered kindergarten readiness screening measures to two students whose parent(s) requested this testing based on the child's birthday falling between August 16 and September 30. Parents submitted the necessary documents to pursue this screening, which included a letter to the director of schools requesting the assessment, the child's official birth certificate, and proof of residency. Each child whose parents requested this assessment and met the criteria took an assessment prior to the start of the 2021-2022 school year. Parents were contacted after the screening with the assessment results. Neither of the students met the required criteria to enroll early in kindergarten, and information was shared with parents about the possibility of enrolling their child in the district pre-K programs. (1B, 4B)
16. FSSD students were provided with opportunities to participate in coding activities in computer lab classes and STEM, embedded into classroom instruction and/or during academic focus time using Dash and Dot robots, Google CS First, Scratch, Raspberry Pi, Code.org, Learning.com, and Applied Digital Skills. (1B)
17. Due to the national academic competitions competing only in a virtual format, the FACT (Freedom Academic Competition Team) Club, an academic club at FMS, did not participate in 2021-2022. They look forward to competing in the coming year. (1B, 4B)
18. Middle school students participated in varsity and junior varsity sports in grades 6-8. Based on the sport and size of the school, the teams participated in either the Williamson Middle Athletic Association or Harpeth Valley Athletic Conference. In spring of 2022, the Poplar Grove Middle School softball team won the HVAC championship, a PGMS student won the HVAC-Division 1A Cross Country Championship, and the Poplar Grove Competition Cheerleading team won a regional championship. (3C, 4B)
19. Due to the pandemic restrictions, the schools that typically compete in Destination Imagination (DI) postponed participation for the 2021-2022 school year. They hope to be able to resume tournament competition in 2022-2023. (1B, 4B)
20. The district partnered with GoGuardian to closely monitor student online behavior. This resource highlighted inappropriate activities, and its Beacon 24/7 feature provided immediate alerts, through emails and phone calls when appropriate, if a student was exhibiting self-harm behaviors. (2D, 2E)
21. Students in the Poplar Grove Middle STEM class partnered with Vanderbilt University professors and doctoral students in a study of heredity and biological change. In addition, students used GEM (Generalized Embodied Modeling) STEP technology, a mixed reality environment that leverages play and embodiment as a resource for integrating computational modeling. Through these embodied, play-as-modeling activities, students reinforced scientific standards of heredity and biological change. (1B)
22. FMS continued offering high school credit for the Computer Science Foundations class. In February of 2022, computer lab teachers from FIS and FMS met to review and revise a pacing guide for coding which ensures students are prepared to take this class when they enter eighth grade, if desired. (1B)
23. The district provided technology devices for students and teachers during the 2021-2022 school year. Chrome devices (Chromebook or Tablet) were provided to all K-8 students. This afforded students the opportunity to enhance their learning and supported students and families in learning from home when there was a need. (1B, 2D)
24. Instructional technology specialists worked with building-level instructional technology leaders and computer lab teachers/paraprofessionals to complete the requirements of the Common Sense Schools certification. The goal of this program is to teach students about digital citizenship and safe online practices. All of the district's schools earned this certification, which qualified the district to apply for, and ultimately receive, the Common Sense District certification. (2E)
25. To address potential virtual learning needs in response to the COVID-19 pandemic, the FSSD continued maintaining 75 hotspots to provide internet access for students in need when learning from home. (1,C 2D)

26. All FSSD students participated in annual digital safety/citizenship lessons utilizing district resources such as Learning.com and Common Sense Media. The digital safety/citizenship resources provide students with direct instructions for developing skills and habits to engage safely and appropriately in a digital environment. These lessons meet the federal requirements for accepting E-Rate funding for technological expenditures. (2E, 3B)
27. The district continued its tradition of hosting a Be Nice Week from November 8-12, 2021. This is an annual opportunity to focus everyone's attention on the SEL component of kindness. The week included a board proclamation declaring Be Nice Week, the Be Nice student ambassadors marching in the city's Veterans Day parade, a Be Nice gift to employees (a custom Be Nice water bottle), and school-specific celebrations all week. (3C, 4A, 4B)
28. Freedom Middle School offered the PSAT, a junior-level college entry practice test, to its eighth-grade students in April 2022. The PSAT provides motivated students with important data as they plan and prepare for high school and college. About 20% of the 8th grade class opted to take the challenging test, and 30% of those scored an 1150+ (24+ ACT). Additionally, 4 students scored 1300+ (29+ ACT); ~50% scored higher than the Tennessee average of 1001; and ~96% scored higher than the national average of 827. (1B, 4B)
29. Through a special partnership between the Tennessee Department of Education and the Governor's Early Literacy Foundation (GELF), the Franklin Special School District offered 2,484 pre-K through third grade family members access to Ready4K, a research-based text messaging program that is designed to help parents continue children's learning at home. In addition, the FSSD participated in the GELF Summer Reading pilot, which provided rising first through third grade students with six books, piloting a Summer Collection from Dolly Parton's Imagination Library, at no cost to families or school districts. (1B, 2A, 3B, 3C, 4B)

Student Support Programs

30. Schools used Blackboard Connect to communicate student absences to parents and to request appropriate documentation for those absences in order to bolster attendance, which gives students the best opportunity to be successful learners. Once a student was documented as having unexcused absences for five days, a letter was sent to the parents in addition to a telephone call and email notification. Additional letters, phone calls, family meetings, and emails followed if absences continued. (4A, 4B)
31. The Coordinated School Health program (CSH) continued to address physical education/activity and wellness, nutrition, health education, health services, partnerships between students, families and community, counseling and social services, and a healthy school environment. Collaboration with leaders, teachers, support staff, various FSSD departments, and community agencies occurred throughout the year. (2A, 2E, 4B)
32. For the 2021-2022 school year, FSSD partnered with the Williamson County Health Department to offer students and staff members the flu vaccine at school; 322 students and 145 staff members received the vaccine. (4B)
33. All FSSD elementary schools, in collaboration with United Way's Raise Your Hand Williamson volunteers, provided valuable after-school tutorial services during most of the 2021-2022 academic year. This collaborative effort afforded the opportunity to work intensively after school with FSSD students needing additional time and support in reading and/or math, allowing for an extended school day up to four days a week. Providing transportation services and snacks, both funded by the United Way, maximized student attendance. According to United Way, at the end of the school year, 96% of students increased their reading skills and 100% of students increased their math skills. (1B)
34. Tennessee Code Annotated §49-6-7004 encourages local education agencies (LEAs) to develop and implement parental involvement contracts with the parents/guardians of students, and these are required for Title I schools. FSSD school leaders prepared school-parent compacts with the participation of teachers and parent representatives for the 2021-2022 school year. These compacts were voluntary for schools not designated as Title I and were designed to encourage and facilitate parent/guardian involvement with the student's education.

The school-parent compacts were distributed by schools to families through print copies sent home, email, and/or Blackboard Connect messages. There was a high response rate for these compacts among schools across the district. (1B, 4B)

35. Working with our nonprofit partner Graceworks Ministries, FSSD helped feed hundreds of students on the free and reduced lunch program who were at risk of food insecurity on the weekends. School employees confidentially placed individual fuel bags in identified student backpacks each Friday to provide sustenance for the child and his/her family over the weekend. A total of 12,372 fuel bags were sent home with FSSD students during the 2021-22 school year. (2A, 4B)
36. In January 2017, the FSSD Child Nutrition Program joined the Tennessee Department of Human Services At Risk Supper Program. During the 2021-2022 school year, the program provided 22,683 boxed suppers to students at JES, FIS, and PGES through the MAC program, and the Boys & Girls Club. This USDA reimbursable program provided a freshly prepared box dinner to any student who stayed after school for an enrichment program. (2A, 4B)
37. Throughout the course of the 2021-22 school year, 101 FSSD students were identified as *homeless* under the McKinney-Vento Homeless Education Act. This number was up from the previous school year, in which 79 students qualified under McKinney-Vento. The district's McKinney-Vento coordinator and the two social workers collaborated to properly identify eligible students, and this combined effort was at least partially responsible for the identification of more students. Services offered to these students and their families included the following: immediate enrollment, assistance with procuring all immunization paperwork and school records, free breakfast and lunch, assistance with Morning and After Care (MAC) for students with working parents, assistance with school choice after the family procures housing, assistance with transportation costs to return to the student's school of origin, and assistance locating community services. The FSSD was also awarded an additional grant in 2021-22 (ARP Homeless 2.0 grant under the American Rescue Plan) that supplemented Title I funds for supporting eligible students. (4A, 4B)
38. The district entered into a new partnership with One Generation Away to host food distribution events at Johnson Elementary and Liberty Elementary. One Gen Away has as its mission to wipe hunger off the face of America. FSSD is proud to support this local effort to provide food and other supports to families in need. (4A, 4B)
39. Effective July 1, 2018, Tennessee Code requires all schools in Tennessee to follow a progressive truancy tiered procedure prior to filing a truancy petition with the juvenile court. The district was already doing much of what the new law was requiring. FSSD, in conjunction with the Williamson County Juvenile Court and the Williamson County School District (WCS), created the truancy tier intervention plan. This plan encompasses three tiers of intervention that must be completed prior to the filing of a truancy petition. However, if a family is not willing to participate in the truancy tiers, a truancy petition can be filed sooner. (2F, 4A, 4B)
40. Bleeding control kits were purchased with a portion of the 2020-2021 school year safety grant funding. The next phase of this project will entail determining the best locations in which to place these kits throughout the campuses and on school buses, and how to best train staff to use the kits in the event of an emergency. (2F)
41. Amy Fisher, FSSD Nursing Supervisor, was selected as the 2022 FSSD Supervisor of the Year. She went on to represent the FSSD as a finalist in the regional competition. (2C, 3C, 4B)
42. District social workers began an appreciation program in spring of 2022, in which they provided donors with gratitude baskets and a personal thank-you note from Dr. Snowden. This simple gesture provides the donating agency/business with a tangible result of their benevolence. It also offers the social workers an opportunity to publicly thank the donors for their generosity as they post the baskets and words of thanks on the FSSD social work social media accounts. (3C, 4A, 4B)

Communication and Community Relations

1. The FSSD School Board is in its first year of its eighth TSBA “Board of Distinction” designation. This two-year distinction runs from 2021 to 2023 and rewards outstanding performance by the board as a whole in meeting the challenge of leadership and responsibility through four categories covering planning, policy, promotion, and board development. Fifteen key areas are considered for this recognition. (4A, 4B)
2. In its second year, the FSSD’s new website provides more usability and is Americans with Disabilities Act (ADA) compliant. The website continues to be an incredibly rich source of information with a very healthy amount of traffic. New site components include a better master calendar, social media sharing opportunities, more video capabilities, along with a fresh, modern and consistent look across all schools. (4A, 4B)
3. The FSSD SharePoint website continues to be a productive tool for administrators and staff. Administrators had access to the leadership site, which allows for information to be posted and retrieved from a common location. This helps keep up-to-date information available to administrators from any computer with access to the internet. In addition, there are sites available to teachers for translated documents, curriculum information, pacing guides, report cards, human resources information and instructional technology resources. (2E, 4B)
4. The Blackboard Connect program allows the district to effectively communicate with all staff and parents using email, text, and phone-based messaging. We communicate in English and Spanish. The district uses this tool to enhance communication, while school administrators use the program for attendance, updates, urgent messages, bus delays, and surveys. Schools also use the automated attendance calling feature to report student absences. (1B, 4B)
5. The FSSD and the FSSDEA planned, but then canceled due to COVID-19, the annual “Retirees Holiday Brunch.” This brunch is typically held in December, complete with student entertainment. (4A)
6. FSSD recognized the school and district teachers of the year (TOY) with a reception and public recognition at a Board of Education meeting, with certificates and monetary awards donated by a local bank. Two district winners were selected; one represented pre-K–4 and the other 5–8. The director of schools and the associate directors made a surprise visit to each of the FSSD District Teacher of the Year classrooms to personally congratulate each recipient. The name of each district TOY recipient is prominently displayed on a plaque at the Central Office. (4A, 4B)
7. The FSSD continued to foster a positive relationship with local, state, and national media by responding in a timely manner to requests for information. Additionally, the director of schools and/or his staff periodically participated in a local radio show upon invitation. All requests for access to public information by the media and/or community groups were met with a quick and willing response, ensuring the transparency and openness that the public deserves. Press releases regarding local educational issues and public relations opportunities were sent in a timely manner to media outlets. News releases are also posted to the website and linked to district social media accounts. (4A, 4B)
8. Each employee was provided electronic access to a confidential personnel directory and a staff handbook, accessible by log-in and password through www.fssd.org. (2E)
9. Every employee was provided with a district email address. This enabled all employees to have web access to Employee Navigator to find important information about their benefits and how to contact various providers. Some of the items accessible via Employee Navigator included: benefit plan descriptions (coverage options), employee resources (FMLA forms, unpaid leave request forms, etc.), secure email messages and online training courses (blood-borne pathogen, suicide prevention, drug free workplace, asthma basics, 403A, etc.) (2E)

10. The director of schools provided the FSSD Board of Education with timely updates regarding pertinent issues via phone or email. (4A)
11. The director of schools facilitated a combined retreat with the FSSD Board of Education and select members of the district's Leadership Team in January 2022. State legislators attended to discuss education-related issues with the board and FSSD leaders. (3A, 4A)
12. The director of schools was a standing member of the FSSD Executive PTO, serving as a liaison between the district and the vital parent organization that serves all schools. (4A, 4B)
13. The administration continued to foster a positive and open relationship with local teacher associations by providing information and inclusion in the Director of Schools Advisory Council. Additionally, a monthly board packet and annual budget notebook were provided for the education association representatives. (4A)
14. Communication from the professional and classified staff continued to be provided through the Director of Schools Advisory Council. (4A)
15. Parents were part of the shared decision-making at the schools through the various building leadership teams. (4B)
16. The district continued to provide the FSSD community with information through many social media accounts, the website, media releases, and speaking engagements. (4A, 4B)
17. Parents were informed of grade-specific and school-related events, as well as important district information, through many avenues, including Blackboard Connect phone calls, e-mails, school newsletters, social media accounts, district and school publications, Tuesday folders and conferences. Additionally, the director personally addressed parent concerns by phone, meeting, or email in a timely manner, working with all parties involved to come to a fair resolution. (4A, 4B)
18. The Community Pre-K Advisory Council (CPAC) met once during the year to review events taking place in the voluntary pre-K program. The CPAC, consisting of parents, representatives of community education agencies, school personnel and a board member, was tasked with determining local VPK admission criteria that extended beyond the requirements set forth by the TDOE. (1C, 4A, 4B)
19. The FSSD used Family Access, a component of the Skyward Student Management Program, where parents can view their child's "real-time" assignments and grades, sign up for parent-teacher conferences, as well as view their child's class schedule. This helped facilitate communication between teachers, students, and parents. Skyward Student Access was also available, giving students an avenue to view grades in order to promote student ownership of learning. (1A, 4B)
20. The FSSD valued its partnership and supported the county mayor, sheriff, and county commission in funding school resource officers in the schools. The SROs and Williamson County Sheriff's Department officials responsible were recognized at the October 2021 school board meeting for their work in our district. (2E, 4B)
21. The FSSD continued to provide children's books to our school media centers and the Story Bus Plus in memory of employees' immediate family members who have passed away. (3B)
22. The district recognized all FSSD employees throughout the year with birthday wishes decorated with student art. Birthdays of Central Office staff members were celebrated on a quarterly basis with a breakfast. During the 2021-2022 year, due to COVID-19 safety protocols, several breakfasts were not held in person. Instead, treats and snacks were delivered directly to offices and buildings. (3B)
23. The FSSD continued its partnership with several community organizations to assist students in need to receive back-to-school supplies. Graceworks teamed up with the Greater Nashville United Way to contribute to the

“Stuff the Bus” Campaign. This school supply drive served over 10,000 students in six school districts, including FSSD. (4B)

24. In keeping with the goals of the FSSD Strategic Plan, the district maintained various social media accounts (Twitter, Facebook, Instagram, YouTube) to provide timely notification of events and happenings across the school district. (4A, 4B)
25. As a part of continued desire to ensure student privacy, the district included a publication consent form in its registration process, requiring the district to abide by parental determination of whether student photos/work could be included in the promotion of the school or district outside of traditional uses (yearbook, honor roll, etc.). This additional layer of protection ensured student privacy, especially with the consistent use of school social media accounts such as Twitter, Facebook and Instagram. (2F, 4B)
26. School-level social media accounts engaged parents to make announcements, reminders, and to positively promote events and successes at all FSSD schools. Each year, more accounts are added at both the school and classroom level to keep parents and stakeholders informed and engaged. (4A, 4B)
27. The FSSD uses online enrollment each year, offering parents/guardians the option to upload required registration documents (birth certificate, immunization certificate, proof of residency). Computers and language assistance were available at every school for anyone needing assistance or online access; however, online enrollment allowed parents the convenience of registering students without having to come to the schools. (4A, 4B)
28. Instructional technology specialists provided teachers with quarterly digital newsletters and/or weekly communications equipping teachers with updates for instructional technology resources geared toward specific grade-level content. These communications also presented teachers with opportunities and sponsorships for attending conferences and other professional learning sessions. (2D)
29. The supervisor of special populations provided special education personnel, special education paraprofessionals, the Leadership Team and the FSSD School Board with monthly newsletters to showcase updates and resources for working with students with disabilities. (1C, 2E)
30. The FSSD maintained an official app to give parents, employees, and the extended FSSD community a personalized window into what is happening at the district and schools. The app, available for iOS and Android devices, enabled anyone who downloaded it to obtain the news and information that they care about and to be more plugged into happenings in the schools. (4A, 4B)
31. Students in grades 5-8 utilized Google’s email feature (Gmail) as an avenue of communication with their teachers. Email settings allowed students to send and receive email to and from their teachers (only district employees in the FSSD domain), and also receive email notifications from Google Classroom and Skyward. The settings prevented students from sending emails to other students and from sending or receiving emails to any accounts outside of the FSSD domain, such as Gmail, Yahoo, etc. In addition, all email communications could be flagged by GoGuardian’s monitoring and were recoverable in case questions arose about the content within the email. (1C, 2E)
32. In early March 2022, FSSD-eighth grade students visited the Columbia State Community College Williamson County campus in small groups. During the tour, students heard about the classes and career paths offered at the college, and explored the campus buildings and classrooms. This visit was related to the section of the district’s strategic plan that includes strategies to provide middle school students with college campus, technical school or post-secondary experiences to strengthen student preparation for high school transition, community college, four-year university and/or career. Numerous FSSD school and district administrators and staff chaperoned this memorable learning event. Due to the pandemic, the tour did not occur in 2021 but was thankfully reinstated in 2022. (1C)

33. Freedom Intermediate School's Honors Choir participated as a featured choir in the city of Franklin's Christmas tree lighting ceremony in December 2021. The students performed, along with local group The Shindellas, continuing the tradition of entertaining thousands with Christmas melodies before the official tree lighting. (4B)
34. FSSD recognized the school and district classified employees of the year (CEOY) at a reception and public recognition at a Board of Education meeting with certificates and monetary awards donated by a local bank. One district winner was selected, representing all schools and departments. The director of schools and the two associate directors made a surprise visit to the FSSD district classified employee of the year to personally congratulate the recipient. The name of each district CEOY recipient is prominently displayed on a plaque at the Central Office. A partner bank provided the monetary awards. (4A, 4B)
35. FSSD partnered with the Williamson County Health Department (WCHD) to assist in contact tracing during the COVID-19 pandemic by providing to the WCHD information about identified close contacts in the school setting. (2E)
36. FSSD partnered with the WCHD to develop illness guidelines for our schools during the COVID-19 pandemic. (2E)
37. The FSSD Legacy Gallery, located inside the Performing Arts Center, was finalized and opened in May 2022. The Legacy Gallery provides a visual and audio history of the district, celebrating its creation in 1906 through the present day. (2C, 2F, 3C, 4B)
38. Liberty Elementary School was among 325 schools across the nation, and one of only six in Tennessee, to be named a U.S. Department of Education 2021 National Blue Ribbon School! There are two ways in which a school can be awarded Blue Ribbon status - by overall academic performance or by progress in closing achievement gaps among student subgroups. Liberty's designation is based on its overall academic performance. (1B, 2C, 2D, 3B)
39. A clearinghouse for all COVID related communications was added to the FSSD website to facilitate communication between the schools and families/community. This page, called FSSD Together 2021, replaced the former Return to Learn page, and was easily accessed at the top of the district site. The FSSD Together page included messages from Dr. Snowden, FSSD Health Guidelines, a dashboard of weekly updates regarding COVID cases and exposures, FAQs, links to resources and technology-related troubleshooting guidance for devices at home. (1C, 2D, 4B)
40. Parents participated in a few surveys that were initiated by the federal programs and student performance supervisor. First, a survey was sent that gathered feedback from parents of students in the FSSD Honors Program, and it included perceptions of how well the program was working and solicited open-ended responses for any concerns or suggestions. The Administrative Honors Committee reviewed this feedback and used it for considering any programmatic changes; however, overall, the feedback from parents about the honors program was very positive. Secondly, another survey was sent to all FSSD families at the beginning of the 2021-22 school year that solicited parents' perspectives on how the district should prioritize our ESSER 3.0 federal relief funding. The survey results confirmed many of the district's priorities for relief spending and gave all stakeholders a voice in planning how to use these funds. Lastly, during the development of the annual District Improvement Plan, a video recording of the proposed plan was sent to families via Blackboard Connect, along with a Google Form for parents to submit any feedback or suggestions on the plan. Several parents offered meaningful suggestions related to this annual plan, and two items were then added to District Improvement Plan. (4A, 4B)
41. The supervisor of special populations established a Special Education Parent Advisory that met periodically during the 2021-22 school year. The purpose of the Special Education Parent Advisory was to provide parents with updates regarding special education, information about things specific to FSSD, and an opportunity to

alert the special populations supervisor to any concerns regarding special education services, programs, etc. (4A, 4B)

42. The Franklin Special School District Performing Arts Center (PAC) celebrated its Grand Opening on May 20, 2022. Soon after, it hosted the eighth-grade celebration for Poplar Grove Middle School. The PAC will provide students with a first-rate facility in which to perform all types of concerts and performances, and provide the community with a much-needed rental space. The PAC is located at the north end of Poplar Grove Middle School and includes a 487-seat auditorium with a multipurpose stage, fly loft, and performance support spaces. Additionally, there are performance areas including dressing rooms, a scene shop, and prop, scenic, and costume storage. The accompanying Connector Gallery will provide the district with an ideal space for meetings, receptions, training sessions, etc. (2C, 2F, 3C, 4B)

Student and Family Support

43. The district continued to maintain the board's directive to "provide all students an innovative and academically exceptional education in an environment that embraces racial, cultural and socio-economic diversity and where the student population of each school proportionately reflects, as closely as reasonably possible, the diversity of the school district as a whole." The percentage of free/reduced lunch as a district in 2021-2022 was 36%, which was down about 10 percentage points from pre-pandemic levels. The drop was due to the USDA's COVID relief program which did not require an application to receive a free meal in 2020-2021 or 2021-2022. The percentages per school (*based on November 2021 data*) were:
- a. Franklin Elementary (K-4) – 25%
 - b. Johnson Elementary (K-4) – 46%
 - c. Liberty Elementary (K-4) – 38%
 - d. Moore Elementary (K-4) – 22%
 - e. Poplar Grove Elementary (K-4) – 46%
 - f. Freedom Intermediate (5-6) – 36%
 - g. Freedom Middle (7-8) – 37%
 - h. Poplar Grove Middle (5-8) – 42%

(2A, 3B, 4B)

44. Parent liaisons and translators continued to support the FSSD Spanish speaking population. These valuable support members translated and interpreted parent conferences, written documents, PTO events, IEP meetings, honors parent meetings, and daily communications. Hispanic families were welcomed at the schools by parent liaisons who assisted in communicating with all school personnel. Additionally, parent liaisons focused their attention on community engagement, reaching out to Spanish and English speaking families alike. (4A, 4B)
45. In the spring of 2022, the registration section of the FSSD website was expanded with comprehensive information about the state's new law stipulating how school districts must consider zone exemption requests beginning with the 2022-2023 school year. Tennessee Code Annotated (T.C.A.) Section 49-2-128 requires that school districts identify available space in each school that may be used to serve additional students out of zone. Comprehensive information, forms, and answers to frequently asked questions (FAQs) were included. (4A, 4B)

Community Involvement/Outreach

46. The director of schools currently serves as past chair of the Superintendents Executive Study Council. The executive committee meets monthly with the commissioner of education and superintendents representing each region to discuss issues related to public education in Tennessee. (2A)
47. The FSSD Board of Education and the director continued to participate in learning opportunities with the Tennessee School Boards Association (TSBA), the National School Boards Association (NSBA) and the National Alliance of Black School Educators (NABSE), attending legislative updates and conference sessions as they were available. These professional learning sessions strengthen and enrich district leadership and awareness of local and national issues in education. (2A)

48. The director was a member of the Tennessee Organization of School Superintendents (TOSS), served on the board of the Association of Independent and Municipal Schools (AIMS), was a member of the Association for Supervision and Curriculum Development (ASCD) and the American Association of School Administrators (AASA). These professional memberships helped to foster his educational leadership growth. (2A, 4B)
49. The director served on a panel to discuss local educational issues with Leadership Franklin participants, and also made a presentation to the Williamson County Association of Realtors. (4A, 4B)
50. The director was a member of Franklin Noon Rotary. (4A, 4B)
51. The director contacted local legislators to discuss educational issues that would appear in front of the state legislature. (2A, 4A, 4B)
52. With input from parents, community members, employees, administrators and the board, the district continued to use the Five Year Strategic Plan, Reach 2024. The plan has four main goals and objectives to help reach those goals. The plan is accessible on the district website and app. (2F, 3A, 4A, 4B)
53. The director met periodically with the WCS superintendent to discuss legislation and collaborate on issues that affected both districts. (2A, 4A)
54. The FSSD partnered with the United Way of Greater Nashville in its fundraising campaign. For the second year in a row, the 2021-2022 campaign was completely online. The FSSD raised \$16,876, which represented a 17% increase in giving. Top Awards went to Poplar Grove Elementary (raised the highest amount out of the elementary schools), Freedom Intermediate (raised the highest amount out of the middle schools) and Moore Elementary (Highest Participation). Many of the United Way programs supported by this campaign directly impact our families and employees. (3C, 4B)
55. Freedom Intermediate School partnered with Blood Assurance to host a blood drive in December 2021. (4B)
56. Williamson Medical Center physician Dr. Andy Russell partnered with the district by providing the prescription and oversight for our AEDs (automatic external defibrillators). (2F)
57. An additional partnership with Williamson Medical Center physician Dr. Andy Russell provided the district with a written protocol and prescriptions for the stock epinephrine program, which enabled all FSSD clinics to have emergency EpiPens available. (2E, 2F)
58. During the 2021-2022 school year, the Student Health Council remained suspended due to COVID. The Coordinated School Health Office continued its televised public service announcements during morning announcements. Information and updates were submitted to the school newsletters for students and families. (2E, 2F)
59. The Coordinated School Health advisory board continued to have representatives from community agencies, including Mercy Clinic and the Williamson County Health Department, to aid in guidance around community resources available to students and families. These meetings were conducted in person and via Zoom during 2021-2022. (4A, 4B)
60. Coordinated School Health continued to participate in the Williamson County Health Council, Franklin Tomorrow and Franklin Housing Authority Program Coordinator Committee. Williamson County Walk Across Williamson (WxW) County, a 30-day activity program planned for the month of March and sponsored by the Williamson County Health Council, was canceled due to COVID-19. Typically, students, families, and community members participate each year by logging 30 minutes of physical activity every day. Each FSSD school competes for mini grants for their physical education department provided by Coordinated School Health. At the end of the four-week program, there is a WxW celebration and a free 5K and one-mile Fun Run. (2F, 4A)

61. Coordinated School Health provided the opportunity for FSSD physical education programs to apply for a grant up to \$1200. FES, JES, LES, MES and PGES each received mini grants in the amount of \$1200 for PE equipment to enhance their curriculum. FSSD Morning and Afternoon Care (MAC) applied for and received a mini grant for \$1000 to increase student physical activity choices and opportunities for participation. (2F, 4A)
62. FSSD maintained memorandums of understanding (MOUs) with Mercy Community Healthcare Center as part of the overall FSSD safety plan. This community resource is extremely valuable and the collaboration enables district leaders to reach out in times of crisis, should the need for resources arise. (2F)
63. Several schools partnered with the Williamson County Public Library (WCPL) to increase membership and attendance by promoting the library as a valuable resource. Library card drives were held at several schools by sending applications home and WCPL delivered the library cards to the school. The goal was to provide more reading opportunities and resources outside of school for FSSD families. Additionally, *Battle of the Books*, a grades 5-8 team reading competition, was hosted at the Williamson County Library in spring 2022. Poplar Grove Middle Library continued its *Battle of the Books* competition by participating in the first annual State Battle of the Books via Zoom. (1B, 4B)
64. FSSD library media specialists (LMSs) regularly promoted the free monthly events hosted by the WCPL during library classes and on library bulletin board displays. Moreover, in February, FSSD LMSs partnered with WCS' LMSs and the WCPL to celebrate Williamson Loves Libraries month at the public library. FSSD LMSs continued the implementation of the American Association of School Librarians' Standards. The standards address six domains (Inquire, Include, Collaborate, Curate, Explore, and Engage) and four competencies (Think, Create, Share, and Grow). The standards allow LMSs to continue supporting core content teachers with the Tennessee Academic Standards while helping students grow in their knowledge of collecting research, creating with technology and collaborating with others. (1B, 4B)
65. The director of schools and board of education are members of Williamson Inc. (Chamber of Commerce). The director presented a State of the Schools address at its fall 2021 meeting, held at The Ag Expo Center in Franklin. Additionally, the student support services supervisor is a standing member of Williamson Inc.'s weekly planning meetings and serves as a liaison between the Chamber of Commerce and the FSSD. (4A, 4B)
66. FSSD Coordinated School Health and the Freedom Middle School guidance counselor collaborated with the Williamson County Health Department Volunteer Behavioral Health to provide a vaping presentation to health classes. FSSD Safety and Attendance provided anti vaping, tobacco and smoking cessation presentations at Freedom Intermediate School. (4B)
67. The annual walk/run-themed fundraisers for some of our elementary schools resumed in 2021-2022. (4B)
68. All schools participated in various food and/or clothing drives for agencies such as GraceWorks, One Gen Away, and the NOOK. In the Darrell Waltrip Middle School Hunger Challenge, Freedom Middle School won with not only the most pounds of any middle school but the highest weight in all 42 participating schools with a massive 34,514 pounds. Freedom Intermediate won in the most pounds per student category with 17.5 pounds per student. (2E, 4B)
69. The FSSD and WCS continue to meet all requirements of the National Weather Service in order for our school districts to be certified as StormReady Supporters. This recognition indicates that district officials have done everything possible to improve each school's emergency action plan and faculty, staff, and student preparedness in the event of a natural disaster. This StormReady status is valid through April 11, 2023. (2E, 2F)
70. In March 2019, the State Board of Education passed a law requiring districts to provide parents of students with IEPs a draft document of the IEP 48 hours prior to any IEP meeting called by the district. FSSD continues to contract with the Public Consulting Group (PCG - developers of EasyIEP) to use a parent portal for this purpose. When a draft IEP is created, the parents receive a link to access their child's IEP documents as they

choose. The parents or guardians may review the draft IEP 48 hours prior to the meeting in order to have more meaningful parental participation in all IEP meetings. (4A, 4B)

71. In 2021-2022 the Coordinated School Health Office and school nurses at LES, JES, PGMS, MES, and FES facilitated Sudden Cardiac Arrest drills to earn the school's certification as a "Heart Safe School" through Project ADAM and Monroe Carell Jr. Children's Hospital. Vanderbilt University Medical Center staff provided the support, training, and monitoring of our "Sudden Cardiac Arrest" drills to allow all schools to meet the requirements of the designation. (2F, 4B)
72. Through a mutual partnership with the United Way, all eight schools received gift cards from Publix to be used to purchase school supplies. Shoppers at Publix donated the funds to make these gift cards possible. (3D, 4B)
73. Kroger volunteered to be a host site at three Franklin locations for the Story Bus Plus summer outreach program, enabling children to enjoy supervised reading time and a snack while their parents shopped for groceries. (3D, 4B)
74. For thirteen consecutive years, the FSSD has partnered with the U.S. Department of Agriculture (USDA) to offer a Seamless Summer Food Service program (SSFS) to bridge the summer hunger gap by providing free breakfast and/or lunch to children 18 and under at community sites during the months of June and July. The FSSD hosted two drive-through distribution sites (Poplar Grove and Liberty Elementary) throughout the summer and meals were also delivered to publicized bus stops Mondays – Fridays. (3D, 4B)
75. A bus GPS system, called Parent Portal Lite, was fully implemented to the communications services we provide parents. This app-based software program allows parents to follow their child's bus throughout the day. Features include notifications when a bus enters a predetermined geographical area, like the neighborhood entrance, as well as real-time bus movement on a map in the app. (2F, 4B)
76. Moore Elementary art teacher David Reynolds was selected to serve for a second year as the Franklin Special School District representative on the Franklin Public Arts Commission. The commission is composed of nine citizens who provide guidance and oversight for art projects which are for public display in the city of Franklin. The commission reviews and makes recommendations concerning all aspects of public art, including policy, projects, acquisition, siting, education and outreach to the Board of Mayor and Aldermen. (2E, 3D, 4A)
77. Coordinated School Health sponsored a Fitness Friday for staff members. Fruit smoothies were prepared by school health staff and were provided as a healthy breakfast choice for employees. (2E)
78. Coordinated School Health provided an afternoon healthy snack cart for all Franklin Elementary employees. (2E)
79. Coordinated School Health sponsored a February Self Care Challenge for all FSSD staff. Participants' names were entered into a drawing for four personal fitness devices at the end of the month. A mobile employee relaxation zone was created in the spring of 2022. Liberty Elementary and Franklin Elementary School each had the opportunity to have this room in their buildings for two weeks. (2E)
80. The director of schools was elected to represent the Mid-Cumberland Region on the Tennessee Organization of School Superintendents (TOSS) for the 2021-2022 school year. (2D)
81. The director and the board chair, comprising the FSSD Executive Committee, met regularly to discuss business at hand. (2A, 2B, 2C, 2F, 3A)
82. The director of schools continued his support of the acquisition of therapy dogs for each school by coordinating with Retrieving Independence and the Williamson County Animal Shelter, and personally financed trained dogs for two of our schools. Each school had either a trained therapy dog or a therapy dog in training for all or a portion of the 2021-2022 school year. (2B, 2E, 2F, 3B, 3D)

83. The FSSD safety supervisor participated in weekly Zoom calls with local mayors and city administrators, as well as the Williamson Medical Center, Williamson County Health Department, and Williamson County Emergency Management. During this regular Zoom meeting, COVID updates and statistics were provided and agencies shared any new information for the group to know. (2D, 4B)
84. In November 2021, the FSSD MAC supervisor partnered with Feed America First, Bethlehem United Methodist Church, and Centennial High School athletes to provide 125 large food boxes (including Thanksgiving turkeys) to families in need. (4B)
85. FSSD Health Services partnered with Columbia State Community College (CSCC) to provide an opportunity for their student nurses to complete a clinical rotation by shadowing a school nurse. CSCC also sends teams of their students to assist our school nurses in completing our mass health screenings. (2D, 4B)

Management of Fiscal and Human Resources

The effective management of fiscal resources continues to be challenging as we strive to maintain the viable programs already in place, as well as create additional programs to benefit students. In the 2021 Session of the Tennessee General Assembly, the FSSD was authorized to issue an aggregate principal amount not to exceed \$45,000,000 of additional interest-bearing bonds to finance current and future construction projects. In May of 2021, the district received the issuance of \$23,067,923.40 of the previously authorized \$45,000,000 Limited Tax School Improvement Bonds. Current and future capital projects will require the sale of the remaining previously authorized Limited Tax School Improvement Bonds which is approximately \$27,000,000. This issuance was scheduled to take place in December 2022. Additionally, the FSSD is planning to request authorization from the 2023 Tennessee General Assembly to issue an aggregate principal amount not to exceed \$20,000,000 of additional interest-bearing bonds to finance future capital projects. The sale of these additional bonds is not expected to take place until FY 2024-2025. In preparation for the 2022-2023 budget, 0.60 cents were moved from the property tax rate for debt service to the general purpose budget to meet the slightly reduced debt service requirements due to the full repayment of Series 2012 bond issue. Debt service requirements for FY 2023-2024 are expected to increase by approximately 1.51 cents due to the issuance of the rest of the previously authorized \$45,000,000 Limited Tax School Improvement Bonds which will be approximately \$27,000,000. The FSSD board chose to include a 4% COLA beyond step increases for the 2022-2023 general purpose budget.

1. The FSSD continued to seek and employ outstanding teachers and administrators. During the 2021-2022 year, the FSSD maintained the implementation of the TEAM evaluation model. This model, which includes walk-throughs, formal observations and feedback, allows for greater flexibility for teachers and evaluators and heightens the visibility of administrators. Collecting evidence is essential in making the best decisions for students to thrive and for our teachers to maintain a high level of excellence in teaching and learning for all. (2D, 2E)
2. The district continued to utilize the Skyward business software package. Covering all facets of the district's payroll, purchasing, foodservice, and finances, this software provides greater efficiencies for all users. Additionally, the software communicates with the district's Skyward student package, which is especially useful in the food service and transportation areas. All school nurses have been trained and have fully implemented the use of Skyward for documenting health conditions and clinic visits for students. (4B)
3. A confidentiality form was given to all employees to sign, to ensure the laws and policies regarding student privacy are known and followed. (2F, 2E)
4. During the 2013-14 school year, a committee composed of teacher representatives from each school and the FSSDEA, the two associate directors, the human resources supervisor and the director of schools worked to develop a new differentiated pay plan that went into effect for 2014-15. The plan, based upon mandated criteria from the state, had to include some type of differentiation based upon performance or additional assignments. That plan was updated in FY 2017-18 and approved by the state for FY 2021-2022. (2D)
5. During the 2021-22 school year, FSSD continued to implement Safe Havens International audit recommendations in all of our schools, building on existing knowledge. We continued to upgrade our video surveillance systems by improving camera quality/resolution and also improved our locking mechanisms on doors, making them more user-friendly. These steps are components of an ongoing plan that involves several phases of implementation. (2F, 4A)
6. We continue to evaluate, modify, and improve the FSSD School Safety Procedure Manuals and the Emergency Operations Plan annually. The online School Safety Plan (available through BOLD Planning) continued to be updated and implemented. It contains a School Safety Plan that is organized by procedures/annexes and was created by multiple government agencies as well as community first responders. This tool enables our community first responders to view our schools' emergency operations plans online and will help us to work

more collaboratively should a true emergency situation arise. Our administrators, as well as other designated staff such as SROs, have been working on this tool to tailor it specifically to each school. This plan is multi-layered and will involve several phases of implementation. (2E, 2F)

7. In order to realize a 5% savings on our worker's compensation insurance, the FSSD became a State of Tennessee Certified Drug Free Workplace effective July 1, 2009. It is a yearly designation which must be renewed each year. (2F)
8. The district continued to utilize the robust human resources platform titled *Employee Navigator*. *Employee Navigator* is a web-based service and communication tool that meets all the requirements for the secure distribution of information related to the Health Insurance Portability and Accountability Act (HIPAA). It is used for on-boarding and disseminating benefits information to all employees as well as being an avenue for online training. We have contracted with Frontline to add their Frontline Central platform. This platform has provided us the opportunity to create electronic personnel files and transition to a predominately paperless process in human resources. (2E)
9. Beginning July 1, 2019, the district partneeds with StaffEZ for the staffing of our substitute positions. StaffEZ continued to manage our substitute teachers' pay, scheduling, recruiting and hiring. Additionally, they worked to fill daily vacancies and maintain contact with our substitutes to maximize the fill rate and provide applicable training. (2D)
10. Through a partnership with the Williamson County Parks & Recreation Department, all full-time FSSD employees were provided a discounted membership for the rec center. District retirees were also eligible for this benefit. (2D)
11. The FSSD continued the additional benefit for full-time employees living outside the school district to enroll their children in FSSD schools at no tuition cost. In spring 2022, the board approved adding grandchildren to this benefit. (2D)
12. The district's online application program, Frontline, continued to provide applicants and administrators with an easy and efficient application and interview process. The addition of Frontline Central allows for seamless creation and maintenance of personnel records. (2D)
13. The district placed a continuous focus on providing a competitive salary and benefit package. The average salary of instructional personnel in the FSSD is consistently in the top ten in the state in most salary lanes. In 2022, the FSSD was #2 in the state for average bachelor's salary and #5 in the state for average master's salary. (2D, 3E)
14. The director reviewed school enrollment data monthly to ensure low pupil-teacher ratios. (2D, 3B)
15. The district hosted a district job fair on March 26, 2022, with approximately 75 job-seekers attending both in-person and virtually. Human resources personnel attended job fairs at Belmont University, Middle Tennessee State University, Tennessee Tech University, Kennesaw State University, and University of Tennessee - Knoxville. Human resources personnel also participated in mock interviews with candidates from Vanderbilt University. Additionally, the human resources supervisor attended data meetings and other informational meetings at universities to maintain and active and engaged relationship with all local universities (2D, 3E)
16. Monthly meetings with school principals provided a forum for discussion and collaboration on administrative issues. The meeting locations rotated among the eight schools. During the 2021-2022 year, a few of these meetings took place via Zoom in observance of COVID-19 safety protocols. (2E)
17. The district provided and expanded the use of secure online access to many forms and documents, including the FSSD Employee Handbook and Personnel Directory, to each employee through the FSSD website, Employee Navigator, and Frontline Central reducing paper and copier costs. (4A)

18. The FSSD offered a morning and after school program (MAC) for the children of the school district. The focus of the program is to help motivate students to achieve through creative learning opportunities. This is accomplished by providing students with hands-on enrichment classes before and after school, as well as during the breaks and summer. Students participated in cooking, art, science, sewing, and dance classes, as well as many other opportunities. The Lottery for Educational After School Programs (LEAPs) grant provided 61 students with scholarship rates to attend MAC; these students also received homework support and small group tutoring assistance. (1C, 4B)
19. For district employees who chose to use the service, FSSD offered a WeeMAC program to provide early childhood education services for their children. The program offered care for children six weeks to five years of age. Their philosophy: children flourish in a caring, nurturing yet stimulating environment where they are encouraged to explore using developmentally appropriate toys and learning tools. The program is self-supporting through weekly payments by the parents and does not utilize school district funds. WeeMAC cared for and educated 62 students; 12 of those students graduated from the pre-K program, all kindergarten ready. (2D, 2E)
20. The FSSD Technology Department continued to run new fiber and data cable to improve our network infrastructure. (2B)
21. The FSSD Technology Department added more enterprise wireless devices and purchased new laptops for teachers in line for rotation replacements. (1C, 2B)
22. The district, having fulfilled all contractual obligations with Cenergistic, continued to embrace the energy savings program begun in November 2010 and realized significant energy savings. Over the life of the program, the district has incurred 32% savings (\$5,097,799) over expected energy costs. (2F)
23. The custodial department continued to function under dual supervision provided by building administrators and the district's custodial supervisor. The COVID-19 pandemic increased the appreciation we have for our committed custodial staff who continually provide a clean teaching and learning environment for our students and employees. (2D, 2E)
24. A.L.i.C.E. (Alert, Lockdown, Inform, Counter, Evacuate) training continued in the district. As a certified A.L.i.C.E. instructor, the safety supervisor continued to train the FSSD faculty and staff on A.L.i.C.E. lockdown procedures. Lockdown procedure trainings were completed at each school and provided preparation and a plan for individuals and organizations to more proactively handle the threat of an aggressive intruder or active shooter event. A.L.i.C.E. based lockdown tactics have become the accepted response, versus the traditional "lockdown only" approach. These lockdown guidelines were strongly encouraged by the federal government and our first responders support these tactics as well. (2E, 2F)
25. The safety supervisor and the technology supervisor continued their work on the visitor management kiosk system. The first kiosk was initiated at Liberty Elementary in spring 2017 and the second kiosk was implemented at Moore Elementary in spring 2019. The plan is for all schools to eventually have this visitor management system in place. These kiosks enable schools to better screen visitors and allow visitors to sign in/out electronically and give the schools the option to print out visitor logs electronically. (2E, 2F)
26. The safety supervisor and the district nurse supervisor collaborated to create first responder teams at each school. These teams are trained on a multitude of medical emergencies and will be called to respond to these medical emergencies should they arise in their school. (2E, 2F)
27. The safety supervisor continued to meet regularly with first responders and the WCS safety and security director as the safety manual was refined to ensure that the plans were streamlined for the county and all schools. (2E, 2F)

28. The safety supervisor continued to attend community first responder meetings and safety tabletop exercises. These meetings are held regularly and allow the supervisor to collaborate and discuss best safety practices for the schools. (2E, 2F)
29. Medicaid Reimbursements - Since 2013, FSSD has participated in the Medicaid Reimbursement program - a component of the Individuals with Disabilities Education Act (IDEA) which requires Medicaid (TennCare) to be primary to the USDOE for payment of health-related services provided under IDEA. Medically necessary services such as speech therapy, occupational therapy and physical therapy are eligible services for students with disabilities who receive TennCare. These reimbursements from Medicaid are required to be used specifically on special education needs. This adds to the amount of money schools have to spend on services for special education students. Parent permission is required before accessing a student's state Medicaid, so all eligible students are not participants in the Medicaid reimbursement program. FSSD contracts with a third party for the administration of this program. Since 2013, the district has netted over \$340,000 in Medicaid reimbursements. (2A)
30. Multiple two-way radios were purchased for the schools and were and will continue to be programmed by the Williamson County Schools Assistant Safety and Security Director. Radio communication is very effective for day-to-day usage as well as during an emergency situation. (2F)
31. School Safety Grant money was allocated to all Tennessee public school systems by Governor Lee, but in order to apply for the funds, the district had to meet multiple requirements and assessments reviewing areas of strength and areas of opportunity had to be completed at all schools. This work began in summer 2017 and continues. The Williamson County Sheriff's Office helped immensely. The safety grant funds that were allotted to the FSSD were used for initiatives that will be implemented in phases and include the visitor management kiosks and the security laminate that is being installed on windows and doors on all buildings/schools. (2A, 2F)
32. The MAC program received an \$80,231 Lottery for Education: Afterschool Programs (LEAPs) grant for 2021-2022. The money came from an act of the General Assembly that required profits from the lottery go toward specific educational programs, such as college scholarships, early childhood programs and after school programs. The FSSD will continue to receive funds for three years, enabling at-risk children to attend MAC on a sliding scale. The LEAPs scholarships cover the cost of attending MAC before and after school (where available) as well as during school breaks and holidays. In addition to academic tutoring and homework assistance, students will also experience several new enrichment classes funded through the grant. (1C, 2A, 2F, 4B)
34. In 2021-2022, 72.7% of the district's faculty held a master's degree or higher, while 27.3% held a bachelor's degree. During the 2021-2022 school year, FSSD had 12 educators participate in the tuition reimbursement program to earn an advanced degree. Additionally, 45 educators in the district earned the annual stipend for National Board Certification. (2D)
35. During the 2021-2022 school year, the Franklin Special School District offered free breakfast and lunch to *all* students based on federal guidelines announced August 31, 2020, by the U.S. Department of Agriculture. By temporarily discontinuing federal eligibility guidelines that only allowed qualified low-income students to receive free meals, the USDA and FSSD's partnership removed all barriers for children to receive much-needed food assistance, regardless of income. (2F, 3D, 4A, 4B)
36. During the 2021-22 school year, the FSSD had additional funds from the three federal ESSER (Elementary and Secondary Schools Emergency Relief) grants. The original ESSER 1.0 grant allocation from the spring of 2020 was \$388,870.40, and \$16,639.88 was the remaining fund balance for 2021-22. These remaining funds were used for supplemental instructional supplies and fine arts equipment, and the grant was fully expended by the end of the fiscal year. The original ESSER 2.0 grant allocation from the spring of 2021 was \$1,324,348.13, and \$487,014.06 was the remaining fund balance for 2021-22. These remaining funds were used for supplemental instructional materials, additional teachers' editions of ELA textbooks, software, hotspots for home internet, and more. The ESSER 2.0 grant expires in June of 2023, but there was only a fund balance of \$66,527.44 to

spend in 2022-23. Finally, the ESSER 3.0 grant provided an even larger amount of relief funding with an allocation of \$2,974,297.76 from the summer of 2021, and during the 2021-22 school year, the FSSD expended \$1,606,162.25 for items such as four additional buses, seven paraprofessionals for targeted student support, a security camera system at Moore Elementary, tutorials, supplemental instructional materials, and more. A requirement of ESSER 3.0 is that 20% of the funding is used to address learning loss, and input from a wide variety of stakeholders was solicited in developing an effective funding plan. The remaining fund balance will be used until the grant expires in June of 2024. (1B, 2A, 2B, 2C, 2E, 3E, 4B)

37. The FSSD's new ballfield complex is the result of an inter-local agreement between the FSSD and the City of Franklin for school and community use, with the district receiving priority use. At its inception, the project is estimated at \$6,661,200, split 50/50 between the city and the school district and was completed in the fall of 2022. Some of the amenities in this beautiful baseball/softball complex include:
- a 355-foot (to centerfield fence) baseball field with a dirt warning track and turf on-deck circle and backstop
 - a 200-foot (to centerfield fence) softball field with a dirt warning track and turf on-deck circle and backstop
 - irrigation for the complex
 - a concession area with covered tables and seating
 - a building containing individual and family restrooms and storage areas
 - a turf bullpen for each field
 - multiple netted batting cages for each field
 - electronic scoreboards
 - padded backstop areas
 - covered seating for home and spectators
 - an equipment shed
 - a new section that connects to the school's walking track
 - lighting for both fields to allow for night practices/games
 - decorative brick enclosure walls

When the school district is not using the fields, the Franklin Parks Department will have access to the fields for spring/summer tournaments, increasing their usage.

38. Liberty Elementary School, built in 1986, received renovations that included the following:
- New state-of-the-art VRF HVAC system, improving IAQ, climate and humidity control, central network control, while operating at the highest efficiency with current technology
 - New LVT flooring throughout as FSSD's current specification for durability and lifecycle
 - New paint/finishes
 - New casework for all classrooms
 - New technology network cabling, security cameras, and classroom equipment
 - Totally renovated kitchen with all new equipment
 - New fire alarm system
 - New acoustical ceilings throughout
39. Poplar Grove School received a new gymnasium of 22,900 square foot that includes:
- New full-size basketball court with practice goals, volleyball and other game lines marked on a new TSSAA approved composite floor system
 - New automatic bleacher system
 - Home and away team locker rooms
 - Concession facility

40. FSSD's new Performing Arts Center was also constructed on the Poplar Grove Campus, adjacent to Freedom Middle School. The 34,000 square foot space includes:
- 487 seat theater with stage
 - Pre-rehearsal room, dressing rooms
 - Scene shop with stage prop storage area
 - Concessions
 - The hallmark Legacy Gallery
 - The "connector" for district-scheduled meeting space (leadership and various professional learning opportunities)
41. Both the new gymnasium and Performing Arts Center incorporate "storm shelter" space which required the installation of an emergency generator. In the event we lose power in the designated areas, or the spaces are utilized for local community shelters, we can provide necessary power for lighting and HVAC for extended periods.

Future Challenges

1. As innovative approaches to professional learning (such as micro-credentials, competency-based offerings, and digital opportunities) evolve, we will need to continue to balance traditional methods of professional learning with newer ones, as appropriate, with optimal student learning as our ultimate goal. Additionally, as our digital resources and online textbook materials increase, and state legislation around curricula is enacted, we are challenged to continually provide the most effective and timely individualized professional learning to ensure teachers are fully implementing the content and using these resources to their maximum potential. Our professional learning efforts going forward will continue to address this novel learning landscape.
2. Equity in facilities is an ongoing challenge. As our facilities age, maintenance costs will increase for items with expected life cycles including roofs, driveways/parking areas and main plant HVAC systems. The district will need to continue upgrading its older buildings as funds permit. Furthermore, the maintenance, landscaping, and transportation departments currently utilize space on school campuses. Although all parties are able to adequately function, efficiencies and improvements may be attained through the construction of a separate facility which is now in the planning and design phase. Matching priority with funding will continue to present a challenge.
3. Campus security is a challenge and a focus for the district. Currently, several of our campuses are equipped with Avigilon security cameras. By the end of FY 22-23, all campuses will be updated with the latest Avigilon cameras. The district will continue to work toward adding more/higher-quality security cameras to provide more widespread surveillance. The safety supervisor continually evaluates communication devices, software, and protocols with the goal of having critical communication technology and clear direction on their efficient use at every campus.
4. Franklin Special School District will face hiring challenges in hard-to-staff teaching areas such as upper-level math, special education, and world language. The district also maintains a focus on the challenge of recruiting teachers of color. The district will concentrate on recruiting from multiple sources (current employee recommendations, relationships with local universities and expanding our attendance to virtual and in-person job fairs throughout the spring), as well as continue to refine retention practices for teachers by providing support throughout a teacher's career with the FSSD.
5. In addition to the challenge of hiring teachers, the district will face hurdles in hiring and retaining paraprofessionals. As we consider our budget for this year, a pay increase for these employees may be appropriate. Similarly, our recruitment efforts, in partnership with StaffEZ, for our substitutes present a challenge. An increase in pay for these positions may be fitting as well. The district currently must pull other staff to cover substitute shortages. As we increase our fill rate, the district will minimize disruptions in the day-to-day operations of the schools.
6. Rekeying critical entrances in all schools is a project that the safety and attendance supervisor would like to explore. Teachers/staff would have key fobs that would allow them to gain access to their school campus as opposed to keypads and physical door keys for each building. This would make it possible to deactivate a fob if a staff person were no longer employed at the FSSD. Additionally, it would eliminate the collection of keys and the need to change a keypad code.

Summary

The Franklin Special School District's 2021-2022 school year was a microcosm of what was happening in school districts across the country. A pandemic-weary nation was unable to muster much support for the work that was happening in schools, which was a seismic shift from the support offered the year before. The FSSD weathered this difficult year by leveraging the ESSER funding to provide targeted support for students, as well as by supporting the teachers and support staff in all of our schools in every way possible. This meant lightening employees' burden with fewer in-person meetings, less required paperwork, more in-person support from the Leadership Team and professional learning partners, and a constant outward display and testimonials describing our appreciation for our FSSD employees.

Bolstering employee morale and ensuring student success were district priorities in 2021-2022. As many in Tennessee and across the nation reviewed student data and began planning for ways to retrieve the learning loss experienced by students who spent so many months out of school, the FSSD did not have that experience. While there was some learning loss due to the disruptions of the pandemic and its associated stressors, FSSD teachers and students continued the work of teaching and learning in person for the entirety of the 2021-2022 school year, and our district benchmark and state testing data show the powerful positive impact of that decision. A large contributor to this success was the resilience of our administrators, faculty, and staff during the tremendously difficult staffing shortages that resulted from the pandemic. With creativity and a large amount of morale boosting, school leaders were able to keep the doors open and learning in progress.

With the understanding that each year brings new challenges, we are already looking down the road at the new legislative policies that we will be required to enact and enforce. There are now laws regarding student retention, libraries (school and classroom), and reconsideration of instructional materials, as well as instructional content, that are now considered prohibited, to name a few. Always operating under the FSSD vision statement of "Excellence in Teaching and Learning for All," the district will continue to innovate and prioritize student learning regardless of the political landscape. We appreciate the school board's direction and courage when it comes to providing critical feedback to state leaders. The strong leadership and support that the board provides to the administration, faculty, and staff ensures a safe and healthy climate in which to teach our students. Challenges aside, we look forward to the 2022-2023 school year and stand strong with our work force and the students and families that we are privileged to serve each day.

Glossary of Terms

Academic and Behavior Support Team (ABST) – Each school has an ABST that consists of some combination of administrators, coaches, school psychologist, counselor, EL teacher, speech language pathologist, and special education teacher. This team meets regularly to assist teachers with academic and behavioral concerns for specific students. The team offers support and suggestions for meeting the needs of students.

ACCESS – A summative assessment for English language proficiency administered to students who have been identified as English Learners (ELs). The results are used to determine EL status for the next school year.

Achieve3000 - A web-based reading program implemented at the three 5-8 campuses that provides non-fiction articles and activities at varied Lexile levels based on each student's level set assessment results.

AIMSweb Plus – A universal screening, progress monitoring and data management system that supports Response to Instruction and Intervention (RtI²) in reading and mathematics. AIMSweb uses brief, valid and reliable measures of reading, math and written expression performance for grades K-8. In the FSSD, students in grades K-2 utilize the universal screening portion and the progress monitoring elements on a case-by-case basis. For grades 3-8, students in Tier 2B or Tier 3 use the progress monitoring tool.

A.L.i.C.E. - This acronym stands for Alert, Lockdown, Inform, Counter and Evacuate. This references the lock down tactics that have been taught to personnel in all schools.

ALS - Accelerated learning specialists are teachers in each school who work with students and/or consult with other teachers to differentiate instruction for advanced learners.

Avigilon- The security camera system that is being installed district-wide.

Blackboard Connect – A web-based district and school-based phone messaging software system that enhances communication between school and home.

Bleeding Control Kits – Life-saving kits containing items such as tourniquets, pressure dressings and gauze bandages for the purpose of helping to control bleeding and potentially save lives.

BOLDplanning - BOLDplanning manages the Emergency Operations Planning process through data collection and analysis, plan writing and overall EOP strategy development. Our online safety tool is titled WCSready.

Cenergistic – A consultation firm that guides our district energy conservation program.

Chromebook – A portable student computer that starts quickly and offers thousands of apps. It has built-in virus protection and backs up a user's documents in the cloud.

Chronically Out of School (COOS) -- a measure that is required under the Tennessee Accountability Plan. Each school and district are monitored for the percent of students who miss 10% or more school days annually. Each school and district receives a score of 1-4 based on the percent of students or based on their improvement from the previous year in addressing student attendance.

Coding – A system of signals representing letters or numbers used for transmitting messages which develop computational thinking skills in preparation for learning to solve other real-world problems.

Destiny – Software that allows our media centers to share library resources without duplicating cost.

Discovery Education – An online reservoir of content specific resources that enhance students’ learning with award-winning content, interactive lessons, real-time assessment, virtual experiences, classroom challenges, professional learning and more.

District Improvement Plan – The District Improvement Plan is written annually and posted on the Tennessee Department of Education ePlan website. The plan includes a comprehensive needs assessment as well as goals, strategies and action steps aligned with Tennessee’s educational priorities, which allows the district an opportunity to focus on continuous improvement.

EasyIEP (edPlan) - An online platform for the management of IEPs and 504 plans for students with disabilities. This platform enables the Tennessee Department of Education (TDoE) to monitor district files and processes. The parent portal allows parents to access documents created by the district for individual students.

Emergency Operations Plan (EOP) – This refers to our school safety plan.

Employee Navigator – Human resources digital platform used for on-boarding, training, benefits communications and digitizing records.

End-of-Course (EOC) Tests - annual summative assessments for high school credit-bearing classes under the TCAP umbrella of assessments.

English Language Proficiency Assessment (ELPA) Growth Standard - Required by the Tennessee ESSA Accountability Plan, this metric measures whether an EL student is making adequate annual progress on learning English even if he or she is not yet ready to exit from direct EL services. Each school and district receives a score of 1-4 based on the percent of students who meet the ELPA growth standard.

English Learners (ELs) – Students who are learning English as a second language and who are actively enrolled in the school EL program.

ePlan – An online planning and budgetary tool (<https://eplan.tn.gov>) designed to streamline compliance efforts for districts and to better enable the Tennessee Department of Education (TDoE) to support instructional programming. ePlan consolidates the planning process targeting district accountability goals.

ESSER - Elementary and Secondary Schools Emergency Relief (ESSER) is the name for the federal relief grants that have provided funds for public school districts to address the adverse impacts of the COVID-19 pandemic on schools and students. Three ESSER grants have been approved by the U.S. Congress as of 2022: ESSER 1.0, ESSER 2.0, and ESSER 3.0.

Fitnessgram – Created by The Cooper Institute, Fitnessgram is the only health-related fitness assessment based on valid and reliable research to incorporate criterion-referenced standards, called Healthy Fitness Zones.

Frontline – This is an online management tool that encompasses four programs:

- employment application that provides applicants and administrators with an easier, more efficient application and interview process (*formerly Applitrack*).
- personnel documents and credential tracking to allow for creation of electronic personnel files and employees to complete forms electronically (Frontline Central).
- a web-based database software tool that enables the FSSD to maintain information regarding its professional learning course offerings, course locations, participants, instructors, course evaluations, transcripts and more.
- a windows-based software application, which automates our employee absence reporting, substitute placement and data analysis processes. It is designed for both certified and classified employees and provides numerous reports related to attendance (*formerly Aesop*).

GoGuardian – Software that helps schools easily manage devices and better understand students so as to keep them safer online.

Google Workspace for Education – A free, secure warehouse of tools (calendar, documents, sheets, slides, classroom, drive, etc.) that facilitates communication and collaboration used by teachers, administrators and students in grades preK-8.

Honors Program – Qualified students in grades 5-8 may participate in Honors classes in English language arts, math, science, and computer science.

Individuals with Disabilities Education Act (IDEA) - a federal law that requires schools to serve the educational needs of eligible students with disabilities.

i-Ready - A web-based math program used in grades K-8. The English language arts version is used by all third and fourth grade students. Students complete a diagnostic three times a year and are provided with an individualized learning path based on the results. i-Ready provides in-depth reports for teachers detailing every student's area(s) of need.

Instructionally Appropriate Individualized Education Program (IAIEP) – The special education process by which an IEP is written to target the specific skill deficit area to ensure students with disabilities receive the most appropriate services for growth and progress using multiple sources of data and evidence.

Learning.com – A resource provided to all K-8 students to enhance their digital literacy skills, digital citizenship, digital safety, and computer coding. EasyTech is a component of Learning.com that promotes digital citizenship and is implemented in grades 5-8.

McKinney-Vento Homeless Education Act - A federal law requiring states and districts to address the needs of students who are identified as homeless, doubled up, or living in inadequate housing. Services offered to these students and their families included immediate enrollment, assistance with procuring all immunization paperwork and school records, free breakfast and lunch, assistance with Morning and After Care (MAC) for students with working parents, assistance with school choice after the family procures housing, assistance with transportation costs to return to the student's school of origin, and assistance locating community services.

Memorandum of Understanding (MOU) – Contracts into which the district enters with our community partners establishing relationship parameters and procedures for collaboration.

Multi-State Alternate Assessment – The Multi-State Alternate Assessment (MSAA) is an online platform for the state ELA and math summative assessment. It is designed for students who are severely cognitively disabled.

Professional Learning Community (PLC) – Educators committed to working collaboratively in ongoing processes of collective inquiry and action research to achieve better results for the students they serve. PLCs operate under the assumption that the key to improving student learning is continuous job-embedded learning for educators.

Promethean ActivPanel – Interactive board used to engage students and enhance instruction.

ReadyK (also known as Stimulating Maturity Through Accelerated Readiness Training - S.M.A.R.T.) – This FSSD program fosters brain development by targeting gross and fine motor skills in kindergarten students to connect physical growth to academic learning.

Response to Intervention and Instruction (RtI²) – A tiered approach to instruction in which increasing levels of intense instruction are provided to students not making progress in the first tier. All learners receive Tier 1 instruction at grade level. As formative assessment data is compiled, students move into other tiers as necessary.

Response to Intervention and Instruction - Behavior (RtI²-B) – A tiered approach to positive behavior support and behavior management in which increasing levels of intense interventions are provided to students as needed. All students receive positive behavior support through Tier 1. As formative behavioral data is compiled, students move into other tiers as necessary. Each school has an RtI²-B team to facilitate and implement positive behavior support.

School Improvement Plan (SIP) – The School Improvement Plan at each building is utilized to identify needs and target strategies for continuous school improvement.

Scratch – A free programming language and online community that allows users to create their own interactive stories, games and animations.

Specialized Programs in which a select group of teachers at each school are trained:

- **S.P.I.R.E.®**: a comprehensive and multisensory reading intervention program designed to prevent reading failure and to build reading success through an intensive, structured and spiraling curriculum. It integrates phonological awareness, phonics, handwriting, fluency, vocabulary, spelling and comprehension in a ten-step lesson plan that is specifically designed for the way struggling readers learn.
- **Imagine Learning**: A computer-based intervention program that supports student learning of language and literacy through interactive experiences.
- **Lindamood-Bell**: A multisensory reading program that assists students with disabilities who have been identified with specific reading deficits.
- **ReadLive**: A computerized reading intervention program that helps students develop skills in deficit areas such as fluency, phonics, comprehension and vocabulary.
- **SIOP (Sheltered Instruction Observation Protocol)**: A research-based set of instructional strategies used by EL and general education teachers aimed at maximizing English language acquisition.
- **Teachtown**: A research-based social skills program for elementary and middle school students. This program combines television-quality animations with teacher-driven lessons, activities, and assessment tools.

Skyward – A suite of programs that includes student management in grades preK – 8, as well as a business software package. Parents and guardians have access to student information through Skyward’s Family Access communication system. This system is used for online pre-registration of current FSSD students as well as students new to the district. Covering all facets of the district’s payroll, purchasing, food service and finance systems, Skyward provides greater efficiencies for all users.

STAR Enterprise – A computer adaptive, universal screening, progress monitoring and data management system that supports Response to Instruction and Intervention (RtI²) in reading. In the FSSD, students in grades 5 – 8 utilize the universal screening option. Students in grades 5 – 8 who are being served in Tier IIA use the progress monitoring tool. Within this tool, lessons and materials are provided to support next steps in instruction.

Story Bus Plus – The Story Bus Plus provides a mobile classroom environment where students can extend learning beyond the school site. The Story Bus Plus provides community outreach that fosters a love for reading in children during the summer months.

Tennessee Accountability Plan – Tennessee’s method of ensuring that each school and the district follow best-practice methods in developing data-driven goals and implementing appropriate actions to achieve those goals. The accountability plan must meet the requirements of the Every Student Succeeds Act (ESSA) and be approved by the US Department of Education.

Tennessee Behavior Supports Project (TBSP) also known as the Tennessee Tiered Supports Center (TSC) – A grant through Vanderbilt University to provide continued support equipping school teams and districts to become familiar with strategies for better serving students with and at-risk for behavior difficulties through Response to Instruction and Intervention – Behavior (RtI²-B).

Tennessee Curriculum Assessment Program (TCAP) – Federal and state mandated annual assessments including TNReady for grades 3-8, End of Course (EOC) tests for high school credit classes and alternate assessments for students with significant cognitive abilities.

Tennessee Educator Acceleration Model (TEAM) – The state evaluation system used for all licensed educators - teachers and school administrators.

Tennessee Organization for School Superintendents (TOSS) – TOSS is composed of district leaders who are committed to lifelong learning, best practice sharing, and continuous improvement.

Tennessee Value-Added Assessment System (TVAAS) – A state reporting system that measures yearly academic growth of students in grades 4-8. These data also provide teachers with a way to analyze their impact on student academic growth.

Truancy- Truancy includes only unexcused absences; though not defined in law, a student is truant in Tennessee when he or she accrues five unexcused absences, and may be subject to legal intervention.

World-Class Instructional Design and Assessment (WIDA) – Standards, instructional resources and assessment for English Learners (ELs).

YouScience - The YouScience platform is used by the FSSD to develop performance measures of aptitudes to uncover students' natural talents, match them to careers, and give them personalized feedback on how their abilities can be utilized in school, work, and in their daily lives.

Young Scholars Institute (YSI) – The YSI provides two weeks of exploratory experiences in a creative learning environment for students ages 7-10 in Junior Scholars and ages 11-14 in Senior Scholars. The program is open to FSSD students as well students who attend a school outside of the district.

Zoom - Web-based video conferencing platform.

REPORT ON DEBT OBLIGATION
(Pursuant to Tennessee Code Annotated Section 9-21-134)

12. Recurring Costs:

No Recurring Costs

	AMOUNT (Basis points/\$)	FIRM NAME (If different from #11)
Remarketing Agent		
Paying Agent / Registrar	450	
Trustee		
Liquidity / Credit Enhancement		
Escrow Agent		
Sponsorship / Program / Admin		
Other _____		

13. Disclosure Document / Official Statement:

None Prepared

EMMA link https://emma.msrb.org/P11634160-P11258796-P11684205.pdf or

Copy attached

14. Continuing Disclosure Obligations:

Is there an existing continuing disclosure obligation related to the security for this debt? Yes No

Is there a continuing disclosure obligation agreement related to this debt? Yes No

If yes to either question, date that disclosure is due Annually, June 30th

Name and title of person responsible for compliance David Esslinger, Assoc. Dir. of Schools

15. Written Debt Management Policy:

Governing Body's approval date of the current version of the written debt management policy 04/09/2012

Is the debt obligation in compliance with and clearly authorized under the policy? Yes No

16. Written Derivative Management Policy:

No derivative

Governing Body's approval date of the current version of the written derivative management policy _____

Date of Letter of Compliance for derivative _____

Is the derivative in compliance with and clearly authorized under the policy? Yes No

17. Submission of Report:


To the Governing Body: on 01/09/2022 and presented at public meeting held on 01/09/2022

Copy to Director, Division of Local Govt Finance: on 12/09/2022 either by:

Mail to: _____ OR Email to: LGF@cot.tn.gov

Cordell Hull Building
425 Rep. John Lewis Parkway N., 4th Floor
Nashville, TN 37243-3400

18. Signatures:

	AUTHORIZED REPRESENTATIVE	PREPARER
Name	Robert Blair 	Jeffrey Oldham
Title	Chairman	Member
Firm	Chairman	Bass, Berry & Sims PLC
Email	esslingerdav@fssd.org	joldham@bassberry.com
Date	12/09/2022	12/09/2022

REPORT ON DEBT OBLIGATION
(Pursuant to Tennessee Code Annotated Section 9-21-134)

1. Public Entity:
 Name: FRANKLIN SPECIAL SCHOOL DISTRICT
 Address: 507 New Highway 96 West
Franklin, Tennessee 37064
 Debt Issue Name: Limited Tax School Improvement Bonds, Series 2022
 If disclosing initially for a program, attach the form specified for updates, indicating the frequency required.

2. Face Amount: \$ 25,815,000.00
 Premium/Discount: \$ 2,335,053.05

3. Interest Cost: 4.0938 % Tax-exempt Taxable
 TIC NIC
 Variable: Index _____ plus _____ basis points; or
 Variable: Remarketing Agent _____
 Other: _____

4. Debt Obligation:
 TRAN RAN CON
 BAN CRAN GAN
 Bond Loan Agreement Financing Lease
 If any of the notes listed above are issued pursuant to Title 9, Chapter 21, enclose a copy of the executed note with the filing with the Division of Local Government Finance ("LGF").

5. Ratings:
 Unrated
 Moody's Aa1 Standard & Poor's _____ Fitch _____

6. Purpose:

		BRIEF DESCRIPTION
<input type="checkbox"/> General Government	_____ %	_____
<input checked="" type="checkbox"/> Education	<u>100.00</u> %	<u>school construction and renovation projects</u>
<input type="checkbox"/> Utilities	_____ %	_____
<input type="checkbox"/> Other	_____ %	_____
<input type="checkbox"/> Refunding/Renewal	_____ %	_____

7. Security:
 General Obligation General Obligation + Revenue/Tax
 Revenue Tax Increment Financing (TIF)
 Annual Appropriation (Financing Lease Only) Other (Describe): _____

8. Type of Sale:
 Competitive Public Sale Interfund Loan _____
 Negotiated Sale Loan Program _____
 Informal Bid

9. Date:
 Dated Date: 12/09/2022 Issue/Closing Date: 12/09/2022

REPORT ON DEBT OBLIGATION
(Pursuant to Tennessee Code Annotated Section 9-21-134)

10. Maturity Dates, Amounts and Interest Rates *:

Year	Amount	Interest Rate	Year	Amount	Interest Rate
2024	\$ 100,000.00	5.0000 %	2035	\$ 1,240,000.00	5.0000 %
2025	\$ 100,000.00	5.0000 %	2036	\$ 1,305,000.00	5.0000 %
2026	\$ 100,000.00	4.0000 %	2037	\$ 1,370,000.00	5.0000 %
2027	\$ 100,000.00	4.0000 %	2038	\$ 1,435,000.00	5.0000 %
2028	\$ 100,000.00	4.0000 %	2039	\$ 1,510,000.00	5.0000 %
2029	\$ 100,000.00	4.0000 %	2040	\$ 1,585,000.00	4.0000 %
2030	\$ 100,000.00	4.0000 %	2041	\$ 1,645,000.00	4.0000 %
2031	\$ 100,000.00	4.0000 %	2042	\$ 1,710,000.00	4.0000 %
2032	\$ 1,070,000.00	5.0000 %	2047	\$ 9,840,000.00	5.0000 %
2033	\$ 1,125,000.00	5.0000 %		\$	%
2034	\$ 1,180,000.00	5.0000 %		\$	%

If more space is needed, attach an additional sheet.

If (1) the debt has a final maturity of 31 or more years from the date of issuance, (2) principal repayment is delayed for two or more years, or (3) debt service payments are not level throughout the retirement period, then a cumulative repayment schedule (grouped in 5 year increments out to 30 years) including this and all other entity debt secured by the same source **MUST BE PREPARED AND ATTACHED**. For purposes of this form, debt secured by an ad valorem tax pledge and debt secured by a dual ad valorem tax and revenue pledge are secured by the same source. Also, debt secured by the same revenue stream, no matter what lien level, is considered secured by the same source.

* This section is not applicable to the Initial Report for a Borrowing Program.

11. Cost of Issuance and Professionals:

No costs or professionals

	AMOUNT <small>(Round to nearest \$)</small>	FIRM NAME
Financial Advisor Fees	\$ 0	
Legal Fees	\$ 0	
Bond Counsel	\$ 45,000	Bass, Berry & Sims PLC
Issuer's Counsel	\$ 0	
Trustee's Counsel	\$ 0	
Bank Counsel	\$ 0	
Disclosure Counsel	\$ 0	
_____	\$ 0	
Paying Agent Fees	\$ 250	U.S. Bank Trust Company, National Association
Registrar Fees	\$ 0	
Trustee Fees	\$ 0	
Remarketing Agent Fees	\$ 0	
Liquidity Fees	\$ 0	
Rating Agency Fees	\$ 33,000	Moody's Investor Services
Credit Enhancement Fees	\$ 0	
Bank Closing Costs	\$ 0	
Underwriter's Discount _____%		
Take Down	\$ 154,890	Piper Sandler & Co.
Management Fee	\$ 0	
Risk Premium	\$ 0	
Underwriter's Counsel	\$ 0	
Other expenses	\$ 0	
Printing and Advertising Fees	\$ 6,000	
Issuer/Administrator Program Fees	\$ 0	
Real Estate Fees	\$ 0	
Sponsorship/Referral Fee	\$ 0	
Other Costs _____	\$ 0	
TOTAL COSTS	\$ 239,140	



Franklin Special School District

SINCE 1906

David L. Snowden, Ph.D., Director of Schools • 507 New Highway 96 West • Franklin, TN 37064 • 615-794-6624 • 615-790-4716 (fax) • www.fssd.org

TO: Members of the Franklin Special School District Board of Education and Local News Media
FROM: David L. Snowden, Ph.D., Director of Schools
DATE: January 4, 2023
RE: Agenda for the Franklin Special School District Board of Education meeting to be held on Monday, January 9, 2023 at 6:30 p.m., to be held at Poplar Grove Elementary School, 2959 Del Rio Pike, Franklin.

- I. MEETING CALLED TO ORDER 6:30 p.m.
- II. PLEDGE OF ALLEGIANCE 6:32 p.m.
- III. RECOGNITIONS/GOOD NEWS 6:35 p.m.
 1. Proclamation in Honor of School Board Appreciation Week
 2. Good News Awards
- IV. PUBLIC INPUT *Please limit comments to three (3) minutes per speaker* 6:45 p.m.
- V. REPORTS/PRESENTATIONS/DISCUSSIONS 6:55 p.m.
 1. Rise and Chime Music Club Performance
 2. Teaching and Learning Report
 3. Construction Report
 4. 2021-2022 Director of Schools Annual Report
 5. Report on Debt Obligation
 6. NABSE Conference Report
 7. NSBA CUBE Conference Report
- VI. APPROVAL OF BOARD AGENDA 7:20 p.m.
- VII. APPROVAL OF CONSENT AGENDA 7:25 p.m.
 1. Minutes of Board Meeting dated November 14, 2022
 2. Ratification for Amendment of Private Acts
 3. Overnight Field Trip Request – PGMS Cheerleaders to Nationals
- VIII. BUSINESS BEFORE THE BOARD 7:30 p.m.
 1. Audit Reports FY 2021-22
 2. Calendar FY 2023-24
 3. Policy Revision: Charter School Applications (1.901) – 1st Reading
 4. Street Name for FMS Complex
- IX. DIRECTOR OF SCHOOLS REPORT 7:45 p.m.
- X. UPDATES 7:50 p.m.
 1. Teaching and Learning
 2. Finance and Administration
- XI. ANNOUNCEMENTS 7:55 p.m.
- XII. ADJOURNMENT 8:00 p.m.

All Franklin Special School District meetings are open to the public.

Excellence in Teaching and Learning for All

The Franklin Special School District is an equal opportunity employer

November 14, 2022
Franklin, Tennessee

The Franklin Special School District Board of Education met at 6:30 p.m. on Monday, November 14, 2022, at Moore Elementary School, 1061 Lewisburg Pike, Franklin. A link to the recording may be found at <https://www.youtube.com/watch?v=-tNmeVTqEhg>.

The following members were present: Chair Robert Blair, Alicia Barker, Allena Bell, Robin Newman, Tim Stillings and Kevin Townsel.

Others present were: Dr. David Snowden, Dr. Mary Decker, Dr. David Esslinger, Carol Riordan, Susannah Gentry, Robbin Cross, Leslie Duke, Chip Sternenber, Dr. Lee Kirkpatrick, Dr. Cheryl Robey, Mark Anderson, Celby Glass, Dr. Pax Wiemers, Amy Fisher, Marne' Price, Jeremy Maxwell, Dr. Gina Looney, Summer Carlton, Josh Bracamontes, Shelley Robinson, principals, other district leadership team members, community and media.

I. MEETING CALLED TO ORDER

The meeting was called to order at 6:30.

II. PLEDGE OF ALLEGIANCE

Moore Elementary Principal Mrs. Janet Carroll welcomed those in attendance and led the Pledge of Allegiance. Chair Robert Blair called for a moment of silence before being seated.

III. RECOGNITIONS/GOOD NEWS

(On file) - Student Artist of the Month was JES kindergartner Hazel Howell from Cassie Stephen's art class, whose self-portrait was done using the color of the rainbow as well as the collage technique. Thanks to Chuck Sugg and Sonic Drive-In for sponsoring the student artist of the month program. Also recognized: the FMS Tennis Boys Team coached by Candy Miyake: Avery Arnold, Coen Dannenfeler, Joshua Elliott, Jake Henrick, Clayton Jones, Benjamin Kissel, Lucas Nunnery, Simon Osorio Jurado, Jack Sexton, Parthiban Sivakumar, Ryder Smith, Ryan St. Amant, Greyson Stokes and Major Twitchel; the PGMS cross country top 10 finishers at the HVAC Division-A Cross Country Championship, coach Lisa Casey: Britney Watt and Izzy Brandon.

IV. PUBLIC INPUT

Public input was requested but there was none for this meeting.

V. REPORTS / PRESENTATIONS / DISCUSSIONS

1. **Teaching and Learning Spotlight** – “Founders Day” - introduced by Dr. Decker, highlights of this renewed celebration were highlighted. For additional information as well as updates from the T&L Department, the T&L Summary was provided for the Board (on file).

2. **Construction Report** – Presented by Dr. Esslinger (on file).
3. **2022 TSBA Leadership Conference and Annual Convention** – Takeaways from conference were given from Board members, including updates from the Delegate Assembly regarding resolutions to be presented to the General Assembly.

VI. APPROVAL OF BOARD AGENDA

Allena Bell made a **motion** to approve the Board Agenda as presented. Robin Newman **seconded** the motion, which **passed 6-0**.

VII. APPROVAL OF CONSENT AGENDA

Alicia Barker made a **motion** to approve the Consent Agenda as presented. Tim Stillings **seconded** the motion, which **passed 6-0**.

Approved under Consent Agenda (on file) were:

1. **Minutes of Board Meeting dated October 17, 2022**
2. **2022 LEA Compliance Report**
3. **Application for Overnight Field Trip – FIS to Marine Lab, Key Largo, FL**
4. **Budget Amendments**

VIII. BUSINESS BEFORE THE BOARD

1. **Director of Schools Contract Extension** - Mr. Townsel led the discussion of this agenda item. A copy of the current contract set to expire June 30, 2023 was included in BOEconnect for the Board's reference. The item to be considered is an extension of the current contract for four years. There are updates in the extension based on the years involved and compensation; the extension is a contract apart from the contract that is currently in effect. Please note that all statutory requirements have been complied with for the district: 1) no contract may be extended within the period of forty-five days prior to the general election and within thirty days after the election; 2) notice of consideration of an extension must be given at least fifteen days prior to the scheduled meeting at which action may be taken (notice was provided to all media outlets on October 26, 2022); 3) and the item must be first on the agenda.

Kevin Townsel made a **motion** to approve the Director of Schools Contract Extension through June 30, 2027 as presented. Tim Stillings **seconded** the motion. After discussion, the motion **passed** unanimously by roll call vote **6-0**.

2. **Resolution for Amendment of Private Acts** – The resolution presented recommends adoption of the Amendment to Chapter 563 of the Private Acts of 1949, as amended, to authorize the Franklin Special School District, Williamson County, Tennessee to issue and sell school bonds and notes in an aggregate principal amount of not to exceed twenty million dollars (\$20,000,000). Mr. Whit Moloney, Sr. VP of Piper Sandler and Betsy Knotts, bond lawyer with Bass, Berry & Sims, P.C. was in attendance to answer any

questions related to the resolution and the process. The administration recommended approval of the resolution.

Allena Bell made a **motion** to approve of the Resolution for Amendment to Chapter 563 of the Private Acts of 1949 to authorize the Franklin Special School District, Williamson County, Tennessee to issue and sell school bonds and notes in an aggregate principal amount of not to exceed twenty million dollars (\$20,000,000), as presented.

Alicia Barker **seconded** the motion, which by roll call vote **passed** unanimously 6-0.

3. **Street Names for FMS and PGS Complex** – At the last meeting, PAC Coordinator Jeremy Maxwell reported the options that the Leadership Team/School Teams have proposed for street names for the three private streets in this property (the road that runs in front of all three buildings, the road that runs behind FMS and the road that runs behind PGS), for the Board’s discussion. At this meeting, the administration asked for street names to be chosen by the Board which would then be submitted to the City for approval. Addresses of the schools and PAC would change as a result of street naming. The administration recommended the approval of the first choice for each street/drive. Choices that were identified were as follows: **For the main drive in front of both schools and PAC:** 1) Excellence Way; 2) Excellence Avenue; 3) Be Nice Drive. **For the drive behind FMS:** 1) Freedom Circle; 2) Stars Boulevard; 3) Stars Way. **For the drive behind PGS:** 1) Poplar Grove Pass; 2) Pride Drive; 3) Pride Lane.

Robin Newman made a **motion** to approve the names of the streets within the FMS and PGS Complex as follows:

- 1) For the main drive in front of both schools and PAC: Excellence Way
- 2) For the drive behind FMS: Freedom Circle
- 3) For the drive behind PGS: Poplar Grove Pass

Allena Bell **seconded** the motion. During discussion, it was noted that if any of the names chosen were denied by the City, the Board would have to revote on another name. The motion **passed** 6-0.

4. **Re-Instatement of Network Manager Position** – In 2010, for budgetary reasons, the FSSD reduced a position in the Technology Department by creating a combination position of the Technology Supervisor and Network Manager. At that specific time, Mr. Mark Anderson agreed to take on both areas of responsibilities and has been fulfilling those roles since that time. During the time between 2010 and today, some additional technicians have been added for school support but additional support for the Technology Supervisor/ Network Manager had not been provided even though our technology footprint has drastically increased which now provides a one to one student ratio plus an electronic instructional board in every classroom. We have also continued to improve the technological systems across the school district. The job descriptions were provided for the Board: Dr. Snowden remarked that one has to wonder how one person could possibly fulfill those duties. The only way is to work all the time including weekends and holidays. He further relayed that we have great employees who work hard each day and he would go so far to say that Mark is the hardest worker of all. The administration requests the Board’s approval to re-instate the Network Manager position effective January 3, 2023. The cost of re-instating the position for the last half of

the 22-23 school year is approximately \$49,000. The Network Manager position would be included on the “Classified Exempt Employee” salary schedule. The expense of the position for the remainder of the year will come from a combination of both certified and classified positions that were budgeted but have not been filled to date. We also have several positions where resignations occurred and interims were not found immediately so there was a positive monetary difference in the substitute rate of pay and the certified person or interim rate of pay. Dr. Snowden thanked the Board for their consideration and recommended approval.

Tim Stillings made a **motion** to approve the re-instatement of the Network Manager position effective January 3, 2023 as presented. Alicia Barker **seconded** the motion, which by roll call vote **passed 6-0**.

VIII. DIRECTOR OF SCHOOLS REPORT

- We were honored to have **Wold/HFR** presented with the **TSBA School of the Year Award** in the Remodeling/Renovation category at the TSBA Convention on Saturday, November 12. This award recognizes HFR for their excellence in design. HFR’s Senior Vice President Steve Griffin and Architectural Designer Jarod Brown were present to accept the award. Thanks to the Board members that were able to attend the Awards Ceremony.
- **Be Nice Week** – This week, our campuses are celebrating Be Nice Week with activities highlighting character and kindness. On behalf of the Board, every employee received a “Be Nice Bar” of soap as a gift.
- **Veteran’s Day Parade** - On Friday, November 11th, our Story Bus Plus, several Board Members, and Central Office personnel represented FSSD in the City of Franklin’s Veteran’s Day Parade. Generally our fourth graders, FIS Bulldog Council, and FMS/PGMS band also participate; however, the rain forecast changed those plans. Next year, the student ambassadors from this year, along with next year’s ambassadors, also our fifth graders AND fourth graders, along with the band and Bulldog Council from this year and next year, will be in the parade.
- **American Education Week** – November 14-19 – This week celebrates public education and the potential of all students, and gives thanks to the many professionals within education, and the parents and guardians who encourage our students in their studies. Our vision of “Excellence in Teaching and Learning for All”, along with FSSD’s mission and goals to foster academic, social, emotional, physical, and creative development in each student, instill a desire to continue learning, nurture respect for all people, and promote responsible citizenship, embodies our values on behalf of our students.
- **November 8th Professional Learning Day** – We had a very successful district-wide professional learning day on Tuesday, November 8th. There were thirty-four unique sessions provided and approximately half of those sessions were led by in-district employees, which speaks highly of those that presented in-district. We are so fortunate to have the in-district personnel who are willing to share their knowledge and expertise with

their colleagues. Thanks also to Mrs. Carlton who develops the many different professional learning sessions. Also, the T&L team and school administrators often provide support on those days.

- **JA Finance Park** – As noted previously, our 8th graders will experience career exploration and financial literacy aligned to numerous 8th grade TN Social Studies, ELA, Math and Guidance Standards during the dates of **December 2-8**. Additionally, our 8th graders will visit their zoned high schools during the spring to tour CTE classes and also learn about the WCS Entrepreneurship and Innovation Center. Partnering with these opportunities are Innovative Schools Models grants we are seeking for both FMS and PGMS to further ensure success of our students transitioning to similar high school programs. We are excited to have our students experience each of these changes as we move through this year and beyond.
- **Franklin Kiwanis Christmas Parade – Saturday, December 3rd** – The parade will begin at 2:00 that day and we will have the combined bands of FMS and PGMS marching. We will also open the Central Office for the use by City/County/State officials as preparations for the parade are made.
- **City of Franklin Christmas Tree Lighting, December 2nd** – This annual ceremony will begin at 6:00 and include a performance by the Freedom Intermediate Honors Choir. This is always a fun celebration and the Honors Choir, under the direction of Mrs. Adams, always does a great job!
- **Board meeting in December** – Although this has been scheduled, it is tentative on whether there will be a definitive need for a December Board meeting. We will be communicating with the Board Chair to help determine the status of the December meeting.
- **Items for Board Retreat** – Please let us know if there are topics that you would like to have added to our agenda for January 7th.
- **Conferences and meetings update:** Board members have been provided a listing of the upcoming conferences and meetings, please let us know of your interest in attending if you have not already.

XII. UPDATES

Teaching & Learning – Dr. Mary Decker, Associate Director for Teaching & Learning, provided the following (on file):

- Demographics Report for November 2022

Finance & Administration – David Esslinger, Associate Director for Finance & Administration, provided the following (on file):

- Tuition Report 2022-23
- Personnel Change Report October/November 2022
- Investment Report
- Revenue and Expenditure Reports

- Sales Tax Revenue Comparison Report for November

XI. ANNOUNCEMENTS

- Sales tax collections were down 3.3% compared to the same month last year.
- Mrs. Bell was thanked by Mrs. Barker for monitoring the Board of Distinction activities.

XIV. ADJOURNMENT

Chair Blair adjourned the meeting at 7:13p.m.



Robert Blair, Chair



Date

ATTEST:



Kevin Townsel, Secretary



Date

RESOLUTION APPROVING, CONFIRMING AND RATIFYING THE FRANKLIN SPECIAL SCHOOL DISTRICT'S REQUEST THAT THE MEMBERS OF THE STATE HOUSE OF REPRESENTATIVES AND STATE SENATE REPRESENTING THE AREA SERVED BY THE FRANKLIN SPECIAL SCHOOL DISTRICT INTRODUCE AND SEEK PASSAGE OF A PRIVATE ACT AMENDING AND SUPPLEMENTING CHAPTER 563 OF THE 1949 PRIVATE ACTS OF TENNESSEE AUTHORIZING THE ISSUANCE OF CERTAIN SCHOOL BONDS AND TAX ANTICIPATION NOTES OF THE FRANKLIN SPECIAL SCHOOL DISTRICT

WHEREAS, the Franklin Special School District (the "District") was duly created by Chapter 563 of the 1949 Private Acts of the State of Tennessee, as amended; and

WHEREAS, the District, at its public meeting on November 14, 2022, approved a request that the General Assembly of the State of Tennessee authorize school bonds and notes to be issued by the District in an amount not to exceed \$20,000,000 in aggregate principal amount; and

WHEREAS, it is the intention of the Board of Education of the District to approve, confirm and ratify this prior action and supplement it with a request to the General Assembly of the State of Tennessee to authorize the issuance tax anticipation notes by the District from time to time;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Franklin Special School District as follows:

That the elected senator and an elected representative from the District are requested to introduce and seek passage of a Private Act, substantially in the form attached hereto as Exhibit A, amending Chapter 563 of the 1949 Private Acts of Tennessee, authorizing the issuance of bonds and tax anticipation notes of the District.

Adopted and approved this 9th day of January, 2023.



Chairman of the Board of Education

ATTEST:


Secretary of the Board of Education

AN ACT to amend Chapter 563 of the Private Acts of 1949, as amended, to authorize the Franklin Special School District, Williamson County, Tennessee, to issue and sell school bonds and notes in an aggregate principal amount of not to exceed twenty million dollars (\$20,000,000); to provide the terms of said bonds and notes; to authorize the refinancing of said bonds and notes; to establish and provide for the payment of the bonds and notes; to levy a tax for the payment of the principal of, interest and redemption premium, if any, on such bonds and notes; to provide for the issuance and sale of said bonds and notes and the use and disposition of proceeds therefrom; to authorize the issuance of notes in anticipation of the issuance and sale of bonds; and to authorize the issuance of tax anticipation notes from time to time.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. The Franklin Special School District, located in Williamson County, Tennessee (the "District"), created by Chapter 563 of the Private Acts of 1949, as amended (collectively with all amendatory acts, the "Act of Incorporation") is hereby authorized and empowered to issue and sell, by resolution of the Board of Education of the District, bonds and/or notes in the collective aggregate principal amount of not to exceed Twenty Million Dollars (\$20,000,000) for the purpose of providing funds (i) for the construction, improvement, renovation, expansion, furnishing, fixturing and equipping of school buildings and facilities, and additions thereto, in and for the District, including the purchase of all property, real and personal, or interests therein, necessary in connection with said work, (ii) for the purchase of school buses for the District, (iii) for the funding of all accounts and funds necessary and proper in connection with the issuance and sale of the bonds and notes as the Board of Education of the District shall determine, (iv) for the payment of interest on the bonds and notes during the period of construction and for six (6) months thereafter, and (v) for the payment of all legal, fiscal, administrative, architectural, engineering, accounting and similar

professional and other costs incident thereto and to the issuance and sale of the bonds and notes.

SECTION 2. The bonds and notes may be sold at public or private sale in one or more series, may bear such date or dates, shall mature at such time or times, not exceeding thirty-one (31) years from their respective dated dates with respect to any series of bonds and twelve (12) years with respect to any series of notes, may bear interest at a zero (0) rate or at such other rate or rates not to exceed six and one-half percent (6.5%) per annum (which may vary from time to time), may be payable at such time or times, may be in such denominations, may carry such registration and conversion privileges, may be executed in such manner, may be payable in such medium of payment at such place or places, may be subject to such terms of redemption, with or without premium and may provide for the replacement of mutilated, destroyed or lost bonds and notes, all as may be provided by resolution of the District's Board of Education. The bonds and notes shall be sold as a whole or in part from time to time in such manner as shall be provided by resolution of the District's Board of Education, but in no event shall the bonds and notes be sold for less than ninety-eight percent (98%) of par plus accrued interest (or, if all or any part of such bonds and notes is to be sold at a zero (0) rate of interest or at an original issue discount, such bonds and notes may be sold at not less than ninety-eight percent (98%) of the original reoffering price of such bonds and notes, plus accrued interest). The Board of Education of the District is authorized and empowered to do and perform all acts and enter into all agreements which may be necessary or desirable in connection with the issuance and sale of the bonds and notes and to delegate the power to consummate all such acts and execute and implement all such agreements on its behalf as the Board of Education shall deem necessary or desirable.

SECTION 3. The bonds, notes, refunding bonds and bond anticipation notes shall be issued in fully registered form and shall be signed and sealed as provided in the Tennessee

Public Obligations Registration Act and in the resolution adopted by the District's Board of Education authorizing the bonds, notes, refunding bonds or bond anticipation notes.

SECTION 4. For the purpose of paying principal of and interest and redemption premiums on the bonds, notes, refunding bonds, and bond anticipation notes herein authorized and any other indebtedness of the District, any and all taxes heretofore enacted by the General Assembly for the benefit of the District shall remain in effect so long as the Bonds shall remain outstanding, regardless of any expiration heretofore provided by the General Assembly. The rate hereinabove affirmed and established may be adjusted from time to time in accordance with the procedure set forth in Section 67-5-1704, Tennessee Code Annotated, relating to county-wide reappraisal. Said taxes shall be used to pay principal and interest and any redemption premium on the bonds authorized herein and any other indebtedness of the District as they become due and to maintain debt service fund balances. The Board of Education is hereby authorized to pledge such tax to pay the principal of and interest and any redemption premiums on the bonds and notes authorized herein and any other indebtedness of the District. The taxes shall be annually extended and collected by the county trustee of Williamson County in the manner provided by general law for the extension and collection of county taxes and shall constitute a lien on the property against which they are levied with the like force and effect as do county taxes. In the event the property taxes and such other funds as shall be pledged to the payment of the indebtedness of the District are not sufficient to pay principal thereof and interest thereon when due, the District shall apply funds from operations or other available funds of the District to the payment thereof. So much of the surplus arising from the tax hereinabove described and not required for the payment of debt service on outstanding obligations of the District shall first be used to fund any debt service reserve fund established by the Board of Education, and may thereafter be used, at the discretion of the Board of Education of the District, for the construction, improvement, renovation, expansion, furnishing, fixturing and

equipping of school building and facilities, and additions thereto, in and for the District, including the purchase of all property, real and personal, or interests therein, necessary in connection with said work, and the purchase of school buses and school transportation equipment, and all other operations and maintenance of schools in the District.

SECTION 5. The Board of Education is authorized, but not required, to pledge to the payment of the bonds and notes all or a portion of (i) the District's share of the Local Option Sales and Use Tax now or hereafter levied and collected in Williamson County, Tennessee, pursuant to Section 67-6-712, Tennessee Code Annotated, and (ii) any other funds received from the State of Tennessee, or any of its authorities, agencies or instrumentalities, for school purposes and available to be used for capital outlay expenditures.

SECTION 6. The bonds, notes, refunding bonds, and bond anticipation notes, and all income therefrom, shall be exempt from all state, county and municipal taxation in the State of Tennessee, except inheritance, transfer and estate taxes and except as otherwise provided by applicable law.

SECTION 7. The District is further authorized, by resolution of the Board of Education, to borrow money and issue its bonds and notes for the purpose of refunding at or prior to maturity, in whole or in part, at any time, in accordance with the terms hereof, the bonds and notes authorized herein and the refunding bonds and refunding notes authorized herein, in an amount not exceeding the outstanding principal amount of the outstanding bonds or notes being refunded, premium thereon, interest on such refunded bonds or refunded notes to maturity or earlier redemption and costs of issuance, including discount, if any. The Board of Education shall have the power to provide for the custody, application and investment of the proceeds of the refunding bonds and refunding notes pending retirement of the refunded bonds and refunded notes.

SECTION 8. The District is further authorized, by resolution of the Board of Education, to issue and sell bond anticipation notes of the District in anticipation of the issuance of the bonds authorized herein. The bond anticipation notes may be sold in one (1) or more series, may bear such date or dates, shall mature at such time or times, not exceeding three (3) years from their respective dated dates and may be extended or renewed for not more than one (1) additional period of three years, may bear interest at such rate or rates not to exceed six and one-half percent (6.5%) per annum (which may vary from time to time), may be payable at such time or times, may be in such denominations, may carry such registration and conversion privileges, may be executed in such manner, may be payable in such medium of payment at such place or places, may be subject to such terms of redemption, with or without premium, and may provide for the replacement of mutilated, destroyed or lost bond anticipation notes, all as may be provided by resolution of the Board of Education. The bond anticipation notes shall be sold as a whole or in part from time to time at public or private sale in such manner as shall be provided by resolution of the Board of Education but in no event shall the bond anticipation notes be sold for less than ninety-nine percent (99%) of par plus accrued interest. Unless paid for out of the funds identified in Section 4 and/or 5 hereof, when the District receives the proceeds from the sale of the bonds in anticipation of which the bond anticipation notes were issued, a sufficient portion of proceeds shall be used to pay the principal of such bond anticipation notes and may be used to pay the interest thereon. The Board of Education of the District is authorized and empowered to do and perform all acts and enter into all agreements which may be necessary or desirable in connection with the issuance and sale of the bond anticipation notes and delegate the power to consummate all such acts and execute and implement all such agreements on its behalf as the Board of Education shall deem necessary or desirable.

SECTION 9. The District is further authorized, by resolution of the Board of Education, to issue interest-bearing tax anticipation notes from time to time for the purpose of meeting appropriations made for the then-current fiscal year in anticipation of the collection of taxes and revenues of that fiscal year in amounts not exceeding sixty percent (60%) of such appropriation. The notes may be renewed from time to time and money may be borrowed from time to time for the payment of any indebtedness evidenced thereby, but all such notes shall mature not later than the close of the then-current fiscal year. Tax anticipation notes shall be sold at not less than par value and accrued interest. Tax anticipation notes may be sold in one (1) or more series, may bear such date or dates, may bear interest at such rate or rates (which may vary from time to time), may be payable at such time or times, may be in such denomination or denominations, may be in such form, either coupon or registered, may be payable at such place or places, may be executed in such manner, may be payable in such medium of payment, may be subject to such terms of redemption, without a premium, all as may be provided by resolution of the Board of Education. Tax anticipation notes may be sold in such manner either at a competitive public sale or at a private negotiated sale as the governing body of the local government may direct.

SECTION 10. No election shall be necessary for the authorization of the obligations authorized hereunder and the provisions of Section 9 of Chapter 563 of the 1949 Acts of Tennessee, as amended, shall not be applicable to the bonds, notes, refunding bonds, and bond anticipation notes issued hereunder.

SECTION 11. In the event that the laws creating the District are repealed or the District is abolished, that portion of such laws levying a tax, the proceeds of which are pledged to the payment of outstanding bonds and indebtedness of the District, shall remain in full force and effect with respect to the real and personal property within the District to the extent necessary to satisfy the District's debt service requirements with respect to said bonds and indebtedness, and the outstanding bonds and indebtedness of the District shall remain binding and valid

obligations of the District the same to be paid out of funds collected in respect of the tax hereby required to be continued to be levied. In such event, the said remaining tax shall continue to be collected by the Williamson County trustee and funds collected in respect thereof shall be paid in respect of the District's outstanding bonds and indebtedness by the Williamson County Board of Education until such bonds and indebtedness have been paid in full.

SECTION 12. If any provision(s) of this Act or the application thereof shall be held by any court of competent jurisdiction to be invalid or unenforceable to any extent, the remainder of this Act and the application of such provisions shall not be affected thereby, shall be enforced to the greatest extent permitted by law and are declared to be severable.

SECTION 13. This act shall take effect upon becoming a law, the public welfare requiring it.

STATE OF TENNESSEE)
COUNTY OF WILLIAMSON)

I, Kevin Townsel, certify that I am the duly qualified and acting Secretary of the Board of Education of the Franklin Special School District, Williamson County, Tennessee, and as such official I further certify that attached hereto is a copy of excerpts from the minutes of a regular meeting of the governing body of the District held on January 9, 2023; that these minutes were promptly and fully recorded and are open to public inspection; that I have compared said copy with the original minute record of said meeting in my official custody; and that said copy is a true, correct and complete transcript from said original minute record insofar as said original record relates to a Private Act authorizing the issuance of tax anticipation notes from time to time and the issuance of not to exceed \$20,000,000 bonds and notes of said District.

WITNESS my official signature and seal of said District this 9 day of January,
2023.





Secretary of the Board of Education

APPLICATION FOR OVERNIGHT FIELD TRIP
FRANKLIN SPECIAL SCHOOL DISTRICT

Pursuant to the Franklin Special School District Board of Education Policy 4.302 "Field Trips and Excursions", preparation of all overnight field trips must include application of the field trip with this form and appropriate approval thereto. Please submit this form in ample time for approval of the Board Education.

SCHOOL: Poplar Grove GRADE(S): 5-8 DATE OF REQUEST: 12/7/22

TEACHER(S) REQUESTING: Jennifer Hacker

DATES OF FIELD TRIP: 2/9/23 TO 2/13/23

DESTINATION: Orlando, Florida

INSTRUCTIONAL PURPOSE of this field trip, including value of the activity/relationship of trip to classroom instruction, suitability of activity and distance traveled in terms of age level (use additional sheet if necessary):

The PGs Competition cheer team won a bid to the cheerleading nationals in Orlando, Florida. We travel down and practice on Thursday. We begin competing on Friday. All Williamson county

TRIP COST PER CHILD: \$ 580 COLLECTION METHOD: _____

SCHOLARSHIPS NEEDED (#): 3 SCHOLARSHIPS PROVIDED (#): 2

METHOD OF PAYMENT OF SCHOLARSHIPS: The Nook

STUDENT BODY OFFERED TRIP, i.e., grades(s), groups(s): Poplar Grove Competition Cheerleaders 5-8

NUMBER PARTICIPATING: 14

CHAPERONES ATTENDING (NOTE FACULTY MEMBERS): Jennifer Hacker (faculty), all parents are going with their own child. The girls stay w/ their parent/guardian.

Schools have a competition team, so we will be down in Orlando with these teams & family members. It is an honor for the girls to win a bid for this competition - it is the end goal for all school teams. The girls will stay in a hotel with their parent or guardians. The girls will be with me, Jennifer Hacker, for practices, team dinners, and the actual competition.

The parents are able to choose if they want to drive or fly and where they want to stay while in Orlando. We will not be staying as a team since it is cheaper for parents to choose.

* I will have a list of flight times once they have them booked.

DATE AND TIME OF DEPARTURE: 29/23 AT ___:___ am pm

DATE AND TIME OF RETURN: 2/13/23 AT ___:___ am pm

This varies and parents are responsible for driving/flying

MODE OF TRANSPORTATION: Some driving / some flying
* I will have a list after they book flights.
IF MORE THAN ONE, LIST SPECIFIC DETAILS (use additional sheet if necessary):

ACCOMMODATION ARRANGEMENTS: parents are choosing on their own
* I will have a list of this as well once confirmed.

MEAL ARRANGEMENTS: on their own.

EMERGENCY CONTINGENCY PLAN: I have emergency contact numbers for all cheerleaders.

Please give the office a list of students participating in field trip and emergency numbers. If appropriate, give the office a list of students not participating and make arrangements for those students in your absence. Also, notify special class teachers, cafeteria and any other teachers necessary if students will miss these classes.

RECOMMENDED BY PRINCIPAL:

[Signature]

DATE: 12/7/2022

DIRECTOR OF SCHOOLS:

[Signature]

DATE: 12/8/22

AUTHORIZATION BY FSSD BOARD OF EDUCATION:

[Signature]

DATE: 12/9/23



FRANKLIN SPECIAL SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Matlock Clements

Certified Public Accountants

INTRODUCTORY SECTION

FRANKLIN SPECIAL SCHOOL DISTRICT

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FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Principal Officials

June 30, 2022

<u>Name</u>	<u>Title</u>	
Robert Blair	Chairman, Board of Education	*
Allena Bell	Vice-Chairman, Board of Education	*
Tim Stillings	Member, Board of Education	*
Alicia Barker	Member, Board of Education	*
Robin Newman	Treasurer, Board of Education	*
Kevin Townsel	Secretary, Board of Education	*
David L. Snowden, Ph.D.	Director of Schools	**

* Elected at-Large

** Appointed

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Education and
The Director of Schools
Franklin Special School District
Franklin, Tennessee

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Franklin Special School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position and the budgetary comparison of the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and pension data and post-employment benefit data be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund statements and financial schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, financial schedules and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the combining and individual nonmajor fund financial statements, financial schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

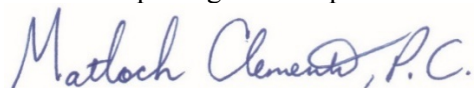
Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Matlock Clements, P.C.
Murfreesboro, Tennessee
November 21, 2022

FRANKLIN SPECIAL SCHOOL DISTRICT

Management's Discussion and Analysis

Our discussion and analysis of the Franklin Special School District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at the close of the fiscal year by \$47,398,491 (net position).
- The change in net position increased \$8.97 million.
- Outlays for new capital assets totaled \$25,552,313 and consisted of various repairs and improvements, and construction in progress and various equipment purchases.

OVERVIEW OF THE FINANCIAL STATEMENTS

This comprehensive annual financial report consists of a series of financial statements, notes to those statements and required supplementary information. The statements are organized so the reader can understand the District as a whole and then proceed to a detailed look at specific financial activities.

Reporting the District as a Whole

The Statement of Net Position and Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a manner that helps to answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by private-sector corporations. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid.

These two statements report the District's net position and changes in the net position and begin on page 21. The change in net position provides the reader a tool to assist in determining whether the District's financial health is improving or deteriorating. Readers will need to consider other nonfinancial factors such as the property tax base, student enrollment growth and facility conditions in arriving at their conclusion regarding the overall health of the District.

Reporting the District's Most Significant Funds

Fund Financial Statements

The District's fund financial statements, the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance, begin on page 23 and provide detailed information about the District's most significant or "major" funds – not the District as a whole. Some funds are required to be established by State statute, while many other funds are established by the District to help manage money for particular purposes and compliance with various grant provisions.

FRANKLIN SPECIAL SCHOOL DISTRICT

Management’s Discussion and Analysis

The District’s funds are categorized as “governmental funds”, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending in future periods. Fund financial statements are reported using an accounting method called “modified accrual” accounting, which measures cash and other financial assets that can readily be converted to cash. This basis of accounting is different from the accrual basis used in the government-wide financial statements to report on the District as a whole.

The governmental fund statements provide a detailed short-term view of the District’s general government operations and the basic services it provides through its various funds. Governmental fund information helps the reader determine whether there are more or less financial resources available to spend in the near future to finance the District’s programs. The relationship (or differences) between governmental activities (as reported in the Statement of Net Position and the Statement of Activities) and governmental funds (as reported in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance) is reconciled in the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

As noted earlier, net position may serve over time as a useful indicator of a school district’s financial position. In the case of the District, the net position was approximately \$47.4 million at the close of the fiscal year. A schedule of the District’s net position at June 30, 2021 (for comparison) and 2022 follows:

	<i>Governmental Activities</i>	
	<u>2022</u>	<u>2021</u>
Current and other Assets	\$ 95,988,922	\$ 90,914,497
Capital Assets, net	98,601,203	76,510,277
Deferred Outflows	17,101,143	10,500,287
<i>Total assets and Deferred</i>	<u>211,691,268</u>	<u>177,925,061</u>
<i>Outflows of Resources</i>		
Long-term liabilities	83,051,203	82,535,468
Other liabilities	10,293,380	10,260,729
Deferred Inflows	70,948,194	46,704,815
<i>Total Liabilities and Deferred</i>	<u>164,292,777</u>	<u>139,501,012</u>
<i>Inflows of Resources</i>		
<i>Net position:</i>		
Invested in capital assets, net of related debt	29,352,721	32,981,471
Restricted-Nonspendable	46,676	44,584
Restricted for education	1,660	571,240
Restricted for pensions	30,753,573	4,146,754
Restricted for capital outlay	1,286,704	1,117,712
Unrestricted	(14,042,843)	(437,712)
<i>Total net position</i>	<u>\$ 47,398,491</u>	<u>\$ 38,424,049</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Management's Discussion and Analysis

The District's net position of approximately \$47.4 million is primarily composed of the District's investment in capital assets, net of related debt. The District uses capital assets to provide services to its roughly 3,259 public school students; consequently, these assets are not available for future spending. Although the District's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Changes in Net Position

The District's activities are categorized as "governmental" activities. The net position of the District's governmental activities increased by \$8,974,442. The increase in net position resulted primarily from total general revenues exceeding the total net expenditures of the primary governmental activities.

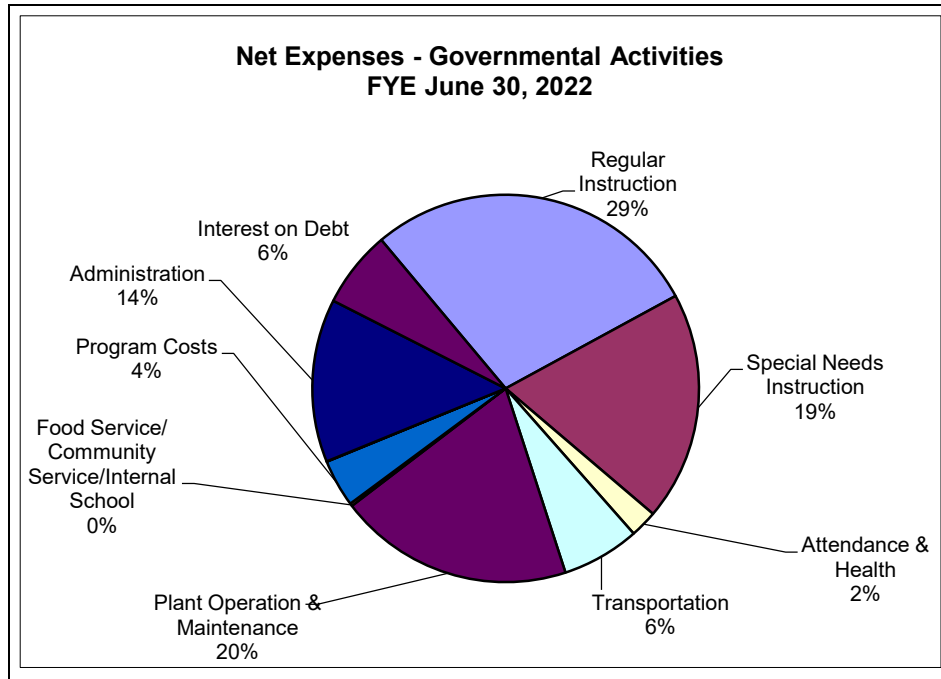
The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services.

The following table reflects the "total" cost of program services and the "net" cost of those services after taking into account the program revenues for the specific governmental activities.

	<i>Total Cost of Services</i>	<i>Less: Program Revenues</i>	<i>Net Cost of Services</i>	<i>Net Cost of Services</i>
<i>Program Expenses:</i>			2022	2021
Instruction:				
Regular	\$32,655,278	\$(21,704,454)	\$ 10,950,824	\$ 14,891,366
Special needs	7,518,432	(157,864)	7,360,568	7,382,944
Support Services:				
Attendance and health	878,296	-	878,296	785,201
Transportation	2,500,014	-	2,500,014	1,897,360
Plant operations and maintenance	7,558,571	-	7,558,571	1,951,839
Food service	3,192,035	(3,104,047)	87,988	(113,562)
Program Costs	1,523,726	-	1,523,726	-
Community service	-	(1,139,839)	(1,139,839)	(1,098,912)
Administration	5,240,720	-	5,240,720	5,887,401
Internal School	805,819	(818,679)	(12,860)	446,328
Interest on debt	2,470,225	-	2,470,225	2,016,335
Total	\$64,343,116	\$(26,924,883)	37,418,233	34,046,300
Less: General Revenues			46,392,675	44,234,629
Change in Net Position			\$ 8,974,442	\$ 10,188,329

FRANKLIN SPECIAL SCHOOL DISTRICT

Management’s Discussion and Analysis



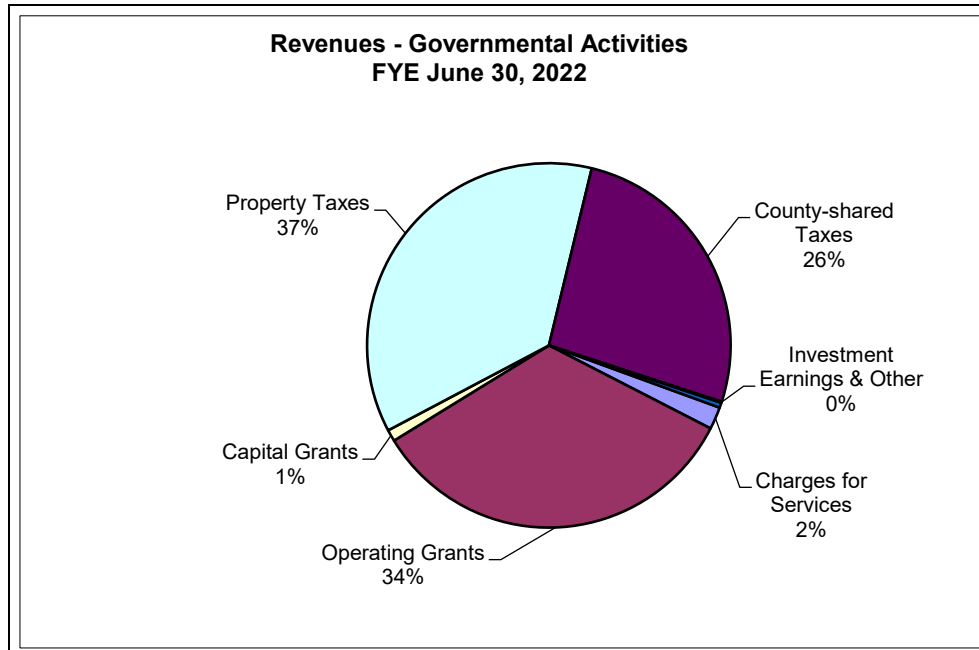
The net cost of regular instruction, plant operation and maintenance and special needs instruction represent the largest components of the District’s governmental activities, 29%, 20% and 19%, respectively. The District relies on general revenues, including tax revenue and unrestricted State BEP funds, to support the net cost of its governmental activities.

As the table below indicates, \$46.4 million of general revenues were realized to support \$37 million of governmental activities.

	<i>Governmental 2022 Activities</i>		<i>Governmental 2021 Activities</i>	
		<i>%</i>		<i>%</i>
Program Revenues:				
Charges for services	\$ 1,458,229	2.0%	\$ 1,428,593	2.1%
Operating grants	24,707,129	33.7%	22,181,200	32.3%
Capital grants	759,525	1.0%	892,619	1.3%
	<u>26,924,883</u>	<u>36.7%</u>	<u>24,502,412</u>	<u>35.6%</u>
General Revenues:				
Property taxes	26,771,872	36.5%	23,578,196	34.3%
County-shared taxes	19,218,973	26.2%	19,715,752	28.7%
Investment earnings	82,272	0.1%	47,216	0.1%
Other	319,558	0.4%	893,465	1.3%
	<u>46,392,675</u>	<u>63.3%</u>	<u>44,234,629</u>	<u>64.4%</u>
Total Revenues	<u>\$ 73,317,558</u>	<u>100.0%</u>	<u>\$ 68,737,041</u>	<u>100.0%</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Management’s Discussion and Analysis



Property taxes and county-shared taxes, including sales tax, accounted for most of the District’s general revenues, contributing about 37 cents and 26 cents, respectively, of every dollar raised. Another 35% came from State and Federal funds for specific programs, and the remainder from fees charged for services and miscellaneous sources.

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

The District’s governmental funds (as presented on the Balance Sheet on page 23 reported a combined fund balance of \$19.22 million, an decrease of \$20,559,562 from the prior year. The schedule below indicates the fund balance and the total change in fund balance by fund as of June 30, 2022.

	Balance, June 30, 2022	Balance, June 30, 2021	Increase (Decrease)
General	\$ 10,548,358	\$ 6,143,996	\$ 4,404,362
Debt Service	1,484,090	1,043,835	440,255
Nonmajor Funds:			
Food Service	522,429	475,570	46,859
Federal Projects	-	-	-
Community Service	38,985	105,744	(66,759)
Internal School Fund	583,167	575,268	7,899
Capital Outlay	6,052,424	31,438,010	(25,385,586)
Total	\$ 19,229,453	\$ 39,782,423	\$ (20,552,970)

FRANKLIN SPECIAL SCHOOL DISTRICT

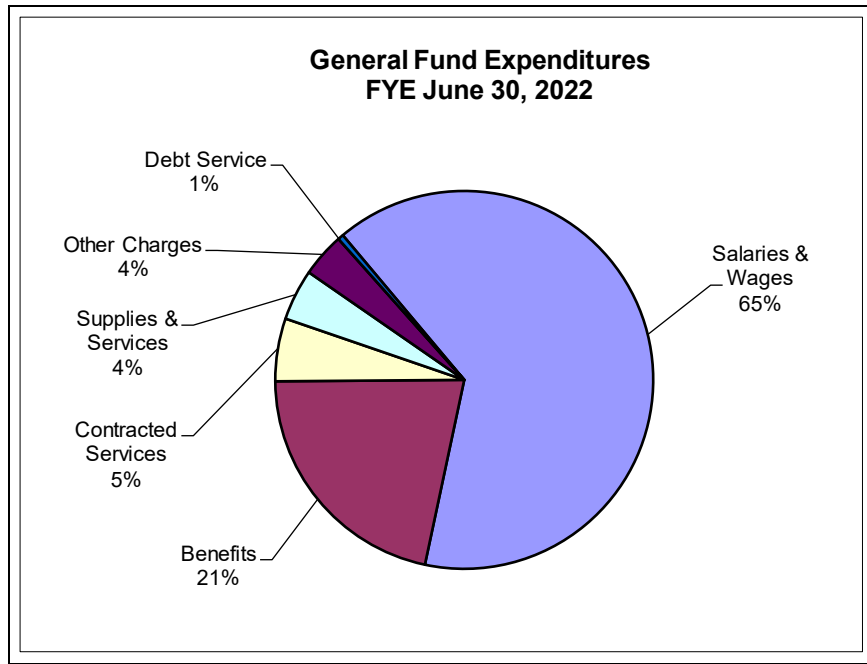
Management’s Discussion and Analysis

General Fund

The General Fund is the chief operating fund of the District. At the end of the fiscal year, the total fund balance of the General Fund was \$10,548,358. The unassigned fund balance of \$10,048,645 million is available for spending at the District’s discretion, \$0 is classified as “nonspendable” and the remaining fund balance of \$499,713 is restricted for education and the Hybrid Retirement Stabilization Trust. As a measure of liquidity, the unassigned fund balance represents 19.2% of total General Fund expenditures.

Revenues exceeded expenditures for the fiscal year, which resulted in an increase to the fund balance of 4,404,362.

The District is a service entity and as such is labor intensive. As the table on the next page illustrates, 86% of the General Fund expenditures are for employee salaries and benefits.



	2022	2021
Salaries & Wages	\$ 33,891,195	\$ 34,016,968
Benefits	11,158,837	11,369,651
Contracted Services	2,644,920	2,838,175
Supplies & Materials	2,291,308	2,313,592
Other Charges	2,174,320	1,983,090
Capital Outlay	-	-
Debt Service	245,437	258,932
Total	\$ 52,406,017	\$ 52,780,408

FRANKLIN SPECIAL SCHOOL DISTRICT

Management's Discussion and Analysis

Other Funds

The Debt Service Fund is used to account for funds reserved for the retirement of the District's debt. The fund balance of the District's Debt Service Fund increased \$440,255. Revenues exceeded expenditures that were anticipated and reflected in the budget. The expenses of the Debt Service Fund include principal and interest payments for bond indebtedness as well as fiscal agent fees. Debt payments for tax anticipation notes are made through the general fund when needed.

The District operates a food service program in each of its eight schools. The Food Service Fund's fund balance increased \$46,859 due to an increase in meal participation due to free meals for all students, higher reimbursement rate by USDA and decrease in labor cost due to staffing shortage. Revenues consist of meal and a-la-carte sales as well as reimbursements from the U.S. Department of Agriculture School Nutrition Program. Expenditures consist of food and supply costs in addition to employee labor and benefits

The District provides morning and afternoon care for children through the Morning and Afternoon Care (MAC) program. The Community Service Fund's fund balance decreased \$66,759. The decrease was the result of receiving less revenue than originally budgeted. There was a decrease in enrollment which possibly was due to an increase of families working from home.

The District operates an internal school fund in each of its eight schools. This fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities. Collections from students and school activities are the foundational revenues of this fund. The fund balance of the District's internal school fund increased \$7,899.

The fund balance of the Capital Outlay Fund decreased \$25,385,586. Expenditures exceeded revenues that were anticipated and reflected in the budget. Revenue of this fund normally comes from the District's share of county impact fees. Expenditures consisted of various repairs and improvements, and construction in progress.

GENERAL FUND BUDGET INFORMATION

The District's budget is prepared in accordance with Tennessee law and is based on the modified accrual basis of accounting utilizing encumbrances. The most significant budgeted fund is the General Fund.

The District's original budget for General Fund expenditures totaled \$54.5 million and the estimated revenues and transfers totaled \$56.7 million. Final budgeted expenditures in the General Fund were \$55.5 million. Amendments related primarily to additional services related to Grants.

During the year, however, the District made an effort to spend conservatively. Consequently, expenditures were less than budgetary estimates by \$3,091,562 at year-end, and actual revenues were less than budgetary estimates by \$1,292,154. Subsequently, total revenues and transfers exceeded expenditures for the fiscal year, increasing the fund balance by 4,404,362.

FRANKLIN SPECIAL SCHOOL DISTRICT

Management's Discussion and Analysis

CAPITAL ASSET AND DEBT ADMINISTRATION

Long-Term Debt

At June 30, 2022, the District had general obligation bonds outstanding of \$67,590,000, a liability for compensated absences of \$460,445 and a net OPEB obligation of \$8,900,001. This is as compared to the June 30, 2021, balances of \$70,825,000 for general obligation bonds, a liability for compensated absences of \$476,000 and a net OPEB obligation of \$8,196,255. The bonds are backed by the full faith and credit of the District. Total long-term debt of the District decreased during the fiscal year due scheduled debt payments.

The District maintains an "Aa1" bond rating from Moody's for general obligation debt. Additional information about the District's long-term debt can be found in the notes to financial statements (see Note 6).

Capital Assets

The District has \$98.6 million invested in capital assets (net of accumulated depreciation of \$63.3 million). This investment is comprised of 201 acres of land, seven school buildings, two administrative office buildings, CO Eddy Lane buildings, land improvements (such as parking lots, athletic fields and lighting and drainage systems and retention ponds), furniture and equipment, and more than 30 school buses and maintenance vehicles and equipment.

Acquisitions consisted of land, buildings, vehicles, various repairs and improvements, equipment purchases and construction in progress that totaled \$25,904,254. Detailed information regarding capital asset activity is included in the notes to financial statements (see Note 3).

FRANKLIN SPECIAL SCHOOL DISTRICT

Management's Discussion and Analysis

The District's capital assets at June 30, 2022 as summarized by location follow:

<u>Location</u>	<u>Owned Acreage</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>2022 Cost, Net</u>	<u>2021 Cost, Net</u>
Franklin Elementary	16.7	\$ 20,616,038	\$ 9,131,309	\$11,484,729	\$ 12,032,475
Johnson Elementary	13.7	\$ 7,844,359	\$ 3,909,885	3,934,474	4,027,670
Liberty Elementary	37.0	\$ 18,653,869	\$ 5,875,199	12,778,670	8,164,166
Moore Elementary	20.0	\$ 11,978,367	\$ 7,492,393	4,485,974	4,840,222
Freedom Intermediate	25.0	\$ 19,204,783	\$12,744,693	6,460,090	7,269,353
Freedom Middle	37.4	\$ 15,555,148	\$ 8,195,253	7,359,895	7,726,996
Poplar Grove	37.3	\$ 52,154,923	\$11,281,467	40,873,456	22,956,114
Central Office	2.6	\$ 4,083,615	\$ 782,035	3,301,580	1,960,006
Central Office Annex	6.6	\$ 2,690,173	\$ 1,085,950	1,604,223	1,622,749
Transportation	-	\$ 3,334,492	\$ 2,512,065	822,427	783,588
Maintenance/Landscaping	-	\$ 407,311	\$ 285,754	121,557	115,474
C/O 205 Eddy Lane	4.7	\$ 5,403,126	\$ 28,998	5,374,128	5,011,464
Total	201.0	\$ 161,926,204	\$ 63,325,001	98,601,203	76,510,277
Less: Outstanding Debt				(69,248,482)	(43,528,806)
Net Investment in Capital Assets				<u>\$29,352,721</u>	<u>\$ 32,981,471</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND TAX RATES

At the time these financial statements were prepared and audited, the District was aware of circumstances that could significantly affect its financial health in the future:

- In May of 2021, the district received the issuance of \$23,067,923.40 of the previously authorized \$45,000,000 Limited Tax School Improvement Bonds.
- Current and future capital projects will require the sale of the remaining previously authorized Limited Tax School Improvement Bonds which is approximately \$27,000,000. This issuance is scheduled to take place in December, 2022.
- Additionally, the FSSD is planning to request authorization from the 2023 Tennessee General Assembly to issue an aggregate principal amount not to exceed \$20,000,000 of additional interest-bearing bonds to finance future capital projects. The sale of these additional bonds is not expected to take place until FY2024-2025.
- In the 2022-2023 budget, 0.60 cents were moved from the property tax rate for debt service to the general-purpose budget to meet the slightly reduced debt service requirements due to the full repayment of Series 2012 bond issue.

FRANKLIN SPECIAL SCHOOL DISTRICT

Management's Discussion and Analysis

- Debt service requirements for FY2023-2024 are expected to increase by approximately 1.51 cents due to the issuance of the remaining of the previously authorized \$45,000,000 Limited Tax School Improvement Bonds which will be approximately \$27,000,000.
- The FSSD chose to include a 4% COLA beyond step increases for the 2022-2023 general purpose budget.

Total General Fund appropriations approved by the District's Board of Education for the current 2022-2023 fiscal year is \$56,816,664.

All of these factors will have an impact upon the District's budget for the 2023-2024 fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those interested in the District. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Associate Director of Schools for Finance and Administration at 507 New Highway 96 West, Franklin, Tennessee 37064.

BASIC FINANCIAL STATEMENTS

FRANKLIN SPECIAL SCHOOL DISTRICT

Statement of Net Position

June 30, 2022

	Primary Government <hr/> Governmental Activities <hr/>
<u>Assets</u>	
Cash and cash equivalents	22,882,177
Receivables (net of allowance of uncollectibles):	
Taxes	21,053,968
Due from other governments	21,212,790
Accounts receivable	44,238
Inventories	46,676
Net pension asset	30,255,520
Non depreciable capital assets	5,910,485
Depreciable capital assets net accumulated depreciation	92,690,718
Restricted Assets:	
Amounts accumulated for Pension Benefits	<hr/> 498,053
 Total Assets	 <hr/> <hr/> 194,594,625
<u>Deferred outflows of resources</u>	
Deferred outflows-pensions	11,938,502
Deferred outflows-OPEB	2,313,190
Deferred loss on bond refunding	<hr/> 2,849,451
 Total Deferred Outflows of Resources	 <hr/> <hr/> 17,101,143
<u>Liabilities</u>	
Accounts payable	918,338
Accrued payroll and other liabilities	5,526,840
Retainage payable	32,896
Accrued interest	221,805
Advances in cafeteria charges	48,564
Advances in tuition	404,937
Long-term liabilities due within one year	3,140,000
Long-term liabilities due in more than one year	<hr/> 83,051,203
 Total Liabilities	 <hr/> <hr/> 93,344,583
<u>Deferred inflows of resources</u>	
Deferred inflows-pensions	28,274,876
Deferred inflows-OPEB	3,792,869
Deferred inflows for property taxes	<hr/> 38,880,449
 Total Deferred Inflows of Resources	 <hr/> <hr/> 70,948,194
<u>Net Position</u>	
Net investment in capital assets	29,352,721
Restricted-Nonspendable	46,676
Restricted for education	1,660
Restricted for capital outlays	1,286,704
Restricted for pensions	30,753,573
Unrestricted	<hr/> (14,038,343)
 Total Net Position	 <hr/> <hr/> <hr/> \$ 47,402,991

FRANKLIN SPECIAL SCHOOL DISTRICT

Statement of Activities

For the Year Ended June 30, 2022

	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Functions / Programs:					Primary Governmental Activities
Primary Government:					
Governmental Activities:					
Regular instruction	\$ 32,655,278	\$ 258,091	\$ 20,686,838	\$ 759,525	\$ (10,950,824)
Special needs instruction	7,518,432	-	157,864	-	(7,360,568)
Attendance and health	878,296	-	-	-	(878,296)
Transportation	2,500,014	-	-	-	(2,500,014)
Plant operation and maintenance	7,558,571	-	-	-	(7,558,571)
Food service	3,192,035	112,676	2,991,371	-	(87,988)
Program Costs	1,523,726	-	-	-	(1,523,726)
Community service	-	1,087,462	52,377	-	1,139,839
Administration	5,240,720	-	-	-	(5,240,720)
Internal School	805,819	-	818,679	-	12,860
Interest of debt	2,470,225	-	-	-	(2,470,225)
Total Governmental Activities	\$ 64,343,116	\$ 1,458,229	\$ 24,707,129	\$ 759,525	\$ (37,418,233)
General Revenues:					
					26,771,872
					19,218,973
					86,772
					319,558
					<u>46,397,175</u>
					8,978,942
					<u>38,424,049</u>
					<u>\$ 47,402,991</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

**Balance Sheet
Governmental Funds**

June 30, 2022

<u>Assets</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and cash equivalents	\$ 13,504,161	\$ 6,179,271	\$ 1,440,134	\$ 1,758,611	\$ 22,882,177
Taxes receivable	21,053,968	-	-	-	21,053,968
Due from other governments	13,823,852	38,659	6,417,713	932,566	21,212,790
Receivables	4,176	-	-	40,062	44,238
Inventory	-	-	-	46,676	46,676
Due from other funds	578,417	-	-	-	578,417
Prepaid Expenses	777	-	-	-	777
Restricted Assets	498,053	-	-	-	498,053
Total Assets	\$ 49,463,404	\$ 6,217,930	\$ 7,857,847	\$ 2,777,915	\$ 66,317,096
 <u>Liabilities</u>					
Accounts payable	786,505	132,610	-	-	919,115
Accrued liabilities	4,925,424	-	-	601,416	5,526,840
Retainage payable	-	32,896	-	-	32,896
Due to other funds	-	-	-	578,417	578,417
Advance of cafeteria charges	-	-	-	48,564	48,564
Advance of tuition	-	-	-	404,937	404,937
Total Liabilities	5,711,929	165,506	-	1,633,334	7,510,769
 <u>Deferred inflows of resources</u>					
Deferred inflows for property taxes	33,203,117	-	6,373,757	-	39,576,874
Total Deferred Inflows of Resources	33,203,117	-	6,373,757	-	39,576,874
 <u>Fund Balances</u>					
Nonspendable:					
Inventory	-	-	-	46,676	46,676
Restricted:					
Restricted for Education	1,660	-	-	-	1,660
Restricted for Internal School	-	-	-	582,440	582,440
Restricted for Capital Outlay	-	6,052,424	-	-	6,052,424
Restricted for Hybrid Retirement Stabilization Trust	498,053	-	-	-	498,053
Committed:					
Committed for Debt Service	-	-	1,484,090	-	1,484,090
Committed for Capital Outlay	-	-	-	-	-
Committed for Community Service	-	-	-	38,985	38,985
Committed for Food Service	-	-	-	476,480	476,480
Unassigned	10,048,645	-	-	-	10,048,645
Total Fund Balances	10,548,358	6,052,424	1,484,090	1,144,581	19,229,453
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 49,463,404	\$ 6,217,930	\$ 7,857,847	\$ 2,777,915	\$ 66,317,096

FRANKLIN SPECIAL SCHOOL DISTRICT

Reconciliation of the Balance Sheet to the Statement of Net Position of Governmental Activities

June, 30 2022

Amounts reported for fund balance - total governmental funds		\$ 19,229,453
 Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		98,601,203
Net pension asset (liability) that is not due and payable in the current period, therefore, are not reported in the funds.		30,255,520
Deferred outflow of resources that is a consumption of net position that is applicable to a future reporting period. Employer contributions subsequent to the measurement date of the Net pension liability		11,938,502
OPEB		2,313,190
Deferred loss on bond refunding		2,849,451
Deferred inflow of resources in an acquisition of net position that is applicable to a future reporting period. County collected and shared taxes		696,425
OPEB		(3,792,869)
Changes in net pension liability not included in pension expense		(28,274,876)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due.		(221,805)
Loss on bond refunding discounts and premiums are amortized as a component of interest over the life of the bonds on the statement of net position.		(9,240,757)
Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not recorded in the funds.		
General long-term bonds and notes	\$ (67,590,000)	
Other post employment benefits	(8,900,001)	
Compensated absences	(460,445)	(76,950,446)
Net position of governmental activities		\$ 47,402,991

FRANKLIN SPECIAL SCHOOL DISTRICT

**Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds**

For the Year Ended June 30, 2022

<u>Revenues</u>	<u>General</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Taxes	20,136,218	\$ -	\$ 6,599,063	\$ -	\$ 26,735,281
Intergovernmental	35,650,237	759,525	-	7,457,683	43,867,445
Charges for services	258,091	-	-	1,287,109	1,545,200
Uses of money and property	61,000	-	-	-	61,000
Internal School	-	-	-	818,679	818,679
Other	130,888	18,540	7,232	101,799	258,459
Total Revenue	56,236,434	778,065	6,606,295	9,665,270	73,286,064
<u>Expenditures</u>					
Current:					
Regular instruction	34,209,760	576,338	-	1,756,559	36,542,657
Special needs instruction	6,641,732	-	-	874,100	7,515,832
Attendance and health	185,052	-	-	694,144	879,196
Transportation	1,949,848	-	-	378,318	2,328,166
Plant operation and maintenance	4,112,529	-	-	202,318	4,314,847
Food service	-	-	-	3,190,076	3,190,076
Program Costs	-	-	-	1,523,726	1,523,726
Administration	5,061,659	-	131,987	139,061	5,332,707
Debt service	245,437	35,000	6,034,053	-	6,314,490
Internal School	-	-	-	805,819	805,819
Capital outlay	-	25,552,313	-	-	25,552,313
Total Expenditures	52,406,017	26,163,651	6,166,040	9,564,121	94,299,829
Excess (deficiency) revenues over expenditures	3,830,417	(25,385,586)	440,255	101,149	(21,013,765)
<u>Other Financing Sources (Uses)</u>					
Sale of Property/Equipment	458,703	-	-	-	458,703
Transfers from other funds	115,242	-	-	-	115,242
Transfers to other funds	-	-	-	(115,242)	(115,242)
Total Other Financing Sources (Uses)	573,945	-	-	(115,242)	458,703
Net Change in Fund Balance	4,404,362	(25,385,586)	440,255	(14,093)	(20,555,062)
Fund Balance, Beginning of Year	6,143,996	31,438,010	1,043,835	1,156,582	39,782,423
Change in inventory reserve	-	-	-	2,092	2,092
Fund Balance, End of Year	\$ 10,548,358	\$ 6,052,424	\$ 1,484,090	\$ 1,144,581	\$ 19,229,453

FRANKLIN SPECIAL SCHOOL DISTRICT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities

For the Year Ended June 30, 2022

Amounts reported for net change in fund balance - total governmental funds \$ (20,555,062)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense in the current period.

Cost of assets acquired	\$ 25,904,254	
Depreciation expense	(3,812,491)	
Net effect of disposal of assets	<u>(837)</u>	
		22,090,926

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

County collected and shared taxes		35,994
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Net change in pension assets/liabilities and expenditures that are deferred or capitalized for the statement of activities.

2,872,536

Net change in bond loss that is deferred for the statement of activities

(432,485)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position.

Current year principal payments	\$ 3,235,000	
Ammortization of debt premium	<u>1,030,489</u>	
		4,265,489

Interest is accrued on the outstanding bonds in the statement of activities, whereas in the governmental funds, an interest expenditure is reported when due.

11,261

Expenses reported for governmental activities do not require the use of current financial resources and are not reported as expenditures in the governmental funds.

Change in reserve for inventory	\$ 2,092	
Compensated absences	(15,555)	
Other post employment benefits	<u>703,746</u>	
		<u>690,283</u>

Change in net position of governmental activities

\$ 8,978,942

FRANKLIN SPECIAL SCHOOL DISTRICT

Statement of Revenues, Expenditures and Changes in
Fund Balance - Actual and Budget (GAAP Basis)

General Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special School District taxes:				
Property tax - current year	\$19,962,859	\$ 19,962,859	\$ 19,883,662	\$ (79,197)
Property tax - prior year	100,000	100,000	129,264	29,264
Property tax - pickup	40,000	40,000	88,412	48,412
Interest and penalty on delinquent taxes	25,000	25,000	34,880	9,880
Total special school district taxes	<u>20,127,859</u>	<u>20,127,859</u>	<u>20,136,218</u>	<u>8,359</u>
Intergovernmental revenue				
County Revenue:				
Property tax - current year	13,512,698	13,512,698	12,012,395	(1,500,303)
Property tax - prior year	40,000	40,000	31,832	(8,168)
Taxes - other	100,500	100,500	135,313	34,813
In lieu of tax payments	50,000	50,000	58,601	8,601
Interest and penalty on delinquent taxes	24,000	24,000	20,433	(3,567)
Local sales tax	6,500,000	6,500,000	6,819,057	319,057
Total county revenue	<u>20,227,198</u>	<u>20,227,198</u>	<u>19,077,631</u>	<u>(1,149,567)</u>
State Funds:				
Basic education program	15,216,000	15,216,000	15,221,059	5,059
Career ladder	70,000	70,000	64,036	(5,964)
Coordinated school health	-	80,000	80,000	-
On-behalf contribution OPEB	-	-	196,668	196,668
Other state funds	443,156	1,101,160	873,472	(227,688)
Total state funds	<u>15,729,156</u>	<u>16,467,160</u>	<u>16,435,235</u>	<u>(31,925)</u>
Federal Funds:				
Education of handicapped	-	137,371	137,371	-
Preschool	-	-	-	-
Total federal funds received	<u>-</u>	<u>137,371</u>	<u>137,371</u>	<u>-</u>
Total Intergovernmental revenue	<u>35,956,354</u>	<u>36,831,729</u>	<u>35,650,237</u>	<u>(1,181,492)</u>
Charges for services				
Tuition - out-of-district students	30,000	30,000	51,271	21,271
Tuition summer school	358,335	358,335	161,339	(196,996)
Tuition other	50,000	50,000	28,800	(21,200)
Other Charges	30,010	30,010	16,681	(13,329)
Total charges for services	<u>468,345</u>	<u>468,345</u>	<u>258,091</u>	<u>(210,254)</u>
Other Revenue from Local Sources:				
Interest earnings	5,000	5,000	35,843	30,843
Facility rentals	20,000	20,000	25,157	5,157
Other	45,000	75,655	130,888	55,233
Total other revenues	<u>70,000</u>	<u>100,655</u>	<u>191,888</u>	<u>91,233</u>
Total Revenues	<u>\$ 56,622,558</u>	<u>\$ 57,528,588</u>	<u>\$ 56,236,434</u>	<u>\$ (1,292,154)</u>

The notes to the financial statements are an integral part of this statement. See Independent Auditor's Report.

FRANKLIN SPECIAL SCHOOL DISTRICT

Statement of Revenues, Expenditures and Changes in
Fund Balance - Actual and Budget (GAAP Basis), Continued

General Fund

For the Year Ended June 30, 2022

Expenditures:	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Regular Instruction:				
Principals and assistant principals	\$ 1,973,904	\$ 2,000,154	\$ 1,999,798	\$ 356
Supervisors	462,754	462,754	467,830	(5,076)
Teachers	18,578,032	18,754,574	18,380,863	373,711
Guidance personnel	624,190	624,190	589,394	34,796
Library personnel	533,263	533,263	536,507	(3,244)
Other salaries and wages	2,819,389	2,856,295	2,732,874	123,421
Career ladder program	45,000	45,000	43,025	1,975
Benefits	8,293,856	8,389,766	7,806,573	583,193
Contracted services and consultants	1,072,788	1,075,776	842,118	233,658
Travel - instructional personnel	1,950	3,150	1,267	1,883
Instructional materials and supplies	739,614	784,001	725,048	58,953
Other	38,679	100,734	84,463	16,271
Total regular instruction	<u>35,183,419</u>	<u>35,629,657</u>	<u>34,209,760</u>	<u>1,419,897</u>
Special Needs Instruction				
Supervisor	112,217	112,217	114,039	(1,822)
Teachers	2,797,153	2,787,153	2,659,125	128,028
Psychological personnel	904,453	904,453	784,853	119,600
Substitute teachers	-	10,000	11,788	(1,788)
Other personnel	814,714	814,714	750,952	63,762
Career ladder	8,000	8,000	4,490	3,510
Contracts	458,253	462,253	234,344	227,909
Instruction materials and supplies	50,500	141,363	45,672	95,691
Benefits	1,846,158	1,846,158	1,654,564	191,594
Other	386,163	410,711	381,905	28,806
Total special needs instruction	<u>7,377,611</u>	<u>7,497,022</u>	<u>6,641,732</u>	<u>855,290</u>
Attendance and Health:				
Supervisor and other wages	106,787	111,234	111,825	(591)
Career ladder program	2,000	2,000	2,000	-
Benefits	106,679	108,570	38,511	70,059
Supplies and materials	18,690	16,257	13,769	2,488
Other	14,635	17,711	18,947	(1,236)
Total attendance and health	<u>248,791</u>	<u>255,772</u>	<u>185,052</u>	<u>70,720</u>
Transportation:				
Bus drivers and supervisors	1,163,105	1,188,600	1,111,010	77,590
Other salaries and wages	76,950	77,550	83,382	(5,832)
Benefits	447,599	458,099	416,421	41,678
Repairs and maintenance	133,000	168,717	114,479	54,238
Contracted services	13,200	13,200	1,622	11,578
Fuel	104,500	153,018	136,322	16,696
Insurance	57,604	57,604	53,881	3,723
Other	64,000	64,000	32,731	31,269
Total transportation	<u>2,059,958</u>	<u>2,180,788</u>	<u>1,949,848</u>	<u>230,940</u>

The notes to the financial statements are an integral part of this statement. See Independent Auditor's Report.

FRANKLIN SPECIAL SCHOOL DISTRICT

Statement of Revenues, Expenditures and Changes in
Fund Balance - Actual and Budget (GAAP Basis), Continued

General Fund

For the Year Ended June 30, 2022

Expenditures, Continued:	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Plant Operation and Maintenance:				
Supervisors	98,426	98,426	100,226	(1,800)
Custodial services	1,292,594	1,300,637	1,246,938	53,699
Other salaries and wages	379,634	379,634	377,589	2,045
Benefits	664,736	674,238	621,964	52,274
Repairs and maintenance	224,500	191,788	194,593	(2,805)
Other contracted services	187,185	192,785	145,640	47,145
Utilities	977,500	977,500	1,046,229	(68,729)
Insurance	160,626	158,426	154,158	4,268
Other materials and supplies	260,500	240,600	222,026	18,574
Other	3,750	4,550	3,166	1,384
Total plant operation and maintenance	4,249,451	4,218,584	4,112,529	106,055
Administration:				
Director of schools	244,290	244,290	246,609	(2,319)
Accounting	425,608	442,608	455,368	(12,760)
Other salaries and wages	1,067,819	1,080,819	1,080,710	109
Benefits	421,802	428,982	424,136	4,846
Travel	37,210	37,410	31,250	6,160
Communications	90,000	100,000	93,481	6,519
Board services	397,621	427,621	408,818	18,803
Trustee commission	670,000	670,000	714,306	(44,306)
Insurance	254,759	254,759	240,823	13,936
Professional services	103,500	103,500	97,925	5,575
Other contracted services	530,259	550,741	479,383	71,358
Materials and supplies	122,140	334,162	102,203	231,959
Data processing	1,500	1,500	39	1,461
On-behalf payments OPEB	-	-	196,668	(196,668)
Other	767,920	780,399	489,940	290,459
Debt service	258,965	258,965	245,437	13,528
Total administration	5,393,393	5,715,756	5,307,096	408,660
Total Expenditures	54,512,623	55,497,579	52,406,017	3,091,562
Excess revenues over (under) expenditures	2,109,935	2,031,009	3,830,417	1,799,408
Other Financing Sources (Uses):				
Sale of property/equipment	10,000	10,000	458,703	448,703
Transfer in	55,000	55,000	115,242	60,242
Total Other Financing Sources (Uses)	65,000	65,000	573,945	508,945
Net change in Fund Balance	2,174,935	2,096,009	4,404,362	2,308,353
Fund Balance, Beginning of Year	6,143,996	6,143,996	6,143,996	-
Fund Balance, End of Year	\$ 8,318,931	\$ 8,240,005	\$ 10,548,358	\$ 2,308,353

The notes to the financial statements are an integral part of this statement. See Independent Auditor's Report.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies

Reporting Entity

The financial statements of Franklin Special School District, Franklin, Tennessee have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board. The accompanying statements include all fund types of the Franklin Special School District. The District provides public schools to the Franklin City area for grades kindergarten through eighth. The District is a public and governmental body established by Chapter 563 of the Private Acts of 1949 of the State of Tennessee. The District is operated by six elected board members and an appointed Director of Schools.

In accordance with the Governmental Accounting Standards Board Statement 14, the financial statements of all entities over which the District is financially accountable are included in the General Purpose Financial Statements. Financial accountability ordinarily involves meeting both of the following criteria; the primary government is accountable for the potential component unit and the primary government is able to impose its will on the potential component unit, or there is a possibility that the potential component unit may provide specific financial benefits or impose specific financial burdens on the primary government. There were no components units considered to meet these criteria for the District.

The individual schools operate activity funds which are under the supervision of the principals and are not included in this report. Financial statements for these funds are available at the Board of Education.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Franklin Special School District has no business-type activities or fiduciary activities.

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

Major individual governmental funds are reported as separate columns in the fund financial statements.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies-(Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. District property taxes are billed and collected by the county. Property taxes as well as shared tax revenues are recognized if remitted to the District within 60 days of year end. Property taxes are assessed by the District each January, however, the taxes are not available until the next fiscal year so the current year assessment is recorded as a deferred inflow of resources and recognized as revenue of the period to which they apply. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Sales taxes as well as the District's property taxes which are billed and collected by the county and other shared revenues through intermediary collecting governments are considered measurable and available if received within 30 days of year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Rents, after school fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period using the criteria specified in the paragraph above. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

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

The Capital Projects Fund accounts for financial resources to be used for the acquisition, construction, or maintenance of major capital assets as well as significant repairs, maintenance, materials, and supplies.

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term debt including principal, interest and related costs.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions are charges between the government's various functions whose eliminations would distort the direct costs and program revenues reported for the various functions concerned.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies-(Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Amounts reported as program revenues include (i) charges to customers or students (including fines and fees) for goods, services, or privileges provided; (ii) operation grants and contributions; (iii) capital grants and contributions. General revenues include all taxes internally dedicated resources.

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

Cash, Cash Equivalents and Investments

The District is authorized to deposit funds in local banks and purchase certificates of deposit in local banks as well as participate in the Local Government Investment Pool administered by the State of Tennessee. The pool contains investments in certificates of deposits, U.S. Treasury securities and Repurchase Agreements backed by the U.S. Treasury Securities. The investment pool is administered by the Treasurer of the State of Tennessee. District policy dictates that collateral meet certain requirements, such as, be deposited in an institution which participates in the State Collateral Pool or be deposited in an escrow account in another institution for the benefit of the Franklin Special School District and must be a minimum of 105% of the value of the deposits placed in the institution less the amount protected by federal deposit insurance. The state collateral pool is administered to pay an assessment to cover any deficiency.

Cash and cash equivalents consist of cash, savings accounts and short term certificates of deposit with an original maturity of three months or less. Due to liquidity, the District considers the funds deposited in the local government investment pool as a cash equivalent for financial statement and cash flow purposes. The fair value of the position in the investment pool is the same as the value of the pool shares.

Inventory

Inventories have been valued at lower of cost or market using the first-in, first-out method (FIFO). Inventory is accounted for using the purchase method in the fund financial statements and is expensed when purchased and adjustments are made to the beginning fund balance to record and report changes in inventory. Inventory consists primarily of food and supplies.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds."

All trade receivables and property tax receivables are shown net of an allowance for uncollectibles.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets consisting of certain improvements other than buildings, including roads, streets and sidewalks, and drainage systems are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies-(Continued)

Capital Assets

All capital assets are valued at historical cost or estimated at historical cost, if actual historical cost is not available. Donated capital assets are valued at their estimated fair value on the date donated.

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

Depreciation has been provided over estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	25-50 years
Improvements	10-50 years
Equipment	5-20 years
Furniture and fixtures	5-20 years

Interfund Transactions

Transactions which constitute reimbursement of expenditures initially made from the fund, which are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All interfund transactions except advances, quasi-external transactions and reimbursements are accounted for as transfers. Nonrecurring or nonroutine transfers of equity between funds are considered residual equity transfers and all other transfers are treated as operating transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide statements.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has sources from pensions, bond refunding and other post-employment benefits that qualify for reporting in this category. These amounts are deferred and recognized as an expense of resources in the period the amounts are consumed.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has revenue sources from property taxes, pensions, and other post-employment benefits that qualify for reporting in this category. These amounts are deferred and recognized as an inflow or resources in the period that the amounts become available.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies-(Continued)

Compensated Absences

General policy of the District permits the accumulation of unused sick leave; however, payments for accumulated sick leave upon termination are not permitted. District policy does permit payments upon retirement if certain guidelines are met. Employees are required to take vacations annually with no carryover or payment of unused vacation days allowed. All sick pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in government funds only if they have matured, for example, as a result of employee terminations or retirements.

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

Bond and note premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the deferred loss on refunding and applicable discounts and premiums. Bond issuance costs are recognized as an expense in the period incurred.

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

Pensions

Teacher Retirement Plan of the Tennessee Consolidated Retirement System

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

Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Legacy Pension Plan in the Tennessee Consolidated Retirement System (TCRS) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Teacher Legacy Pension Plan. Investments are reported at fair value.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies-(Continued)

Pensions – (Continued)

Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Franklin Special School District's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Franklin Special School District's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of the TCRS. Investments are reported at fair value.

TCRS Stabilization Trust

Legal Provisions. The Franklin Special School District is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The School Department has placed funds into the irrevocable trust as authorized by statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the School Department.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The Franklin Special School District may not impose any restrictions on investments placed by the trust on their behalf. It is the intent of the plan trustees to allocate these funds in the future to offset pension costs.

Investment Balances. Assets of the TCRS, including the Stabilization Reserve Trust, are invested in the Tennessee Retiree Group Trust (TRGT). The TRGT is not registered with the Securities and Exchange Commission (SEC) as an investment company. The State of Tennessee has not obtained a credit quality rating for the TRGT from a nationally recognized credit ratings agency. The fair value of investment positions in the TRGT is determined daily based on the fair value of the pool's underlying portfolio. Furthermore, TCRS had not obtained or provided any legally binding guarantees to support the value of participant shares during the fiscal year. There are no restrictions on the sale or redemption of shares.

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the fair value of investments and interest and dividend income. Interest income is recognized when earned. Securities and securities transactions are recorded in the financial statements on a trade-date basis. The fair value of assets of the TRGT held at June 30, 2022, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies-(Continued)

TCRS Stabilization Trust – (Continued)

Assets held are categorized for fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

- Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that can be accessed at the measurement date.
- Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; assets or liabilities that have a bid-ask spread price in an inactive dealer market, brokered market and principal-to-principal market; and Level 1 assets or liabilities that are adjusted.
- Level 3 - Valuations derived from valuation techniques in which significant inputs are unobservable

Investments where fair value is measured using the Net Asset Value (“NAV”) per share have no readily determinable fair value and have been determined to be calculated consistent with FASB principles for investment companies.

Where inputs used in the measurement of fair value fall into different levels of the hierarchy, fair value of the instrument in its entirety is categorized based on the lowest level input that is significant to the valuation. This assessment requires professional judgement and as such management of the TRGT developed a fair value committee that worked in conjunction with the plan’s custodian and investment professionals to make these valuations. All assets held were valued individually and aggregated into classes to be represented in the table below.

Short-term securities generally include investments in money market-type securities reported at cost plus accrued interest.

Equity and equity derivative securities classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Equity and equity derivative securities classified in Level 2 are securities whose values are derived daily from associated traded securities. Equity securities classified in Level 3 are valued with last trade data having limited trading volume.

U.S. Treasury Bills, Bonds, Notes and Futures classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Debt and debt derivative securities classified in Level 2 are valued using a bid-ask spread price from multiple independent brokers, dealers, or market principals, which are known to be actively involved in the market. Level 3 debt securities are valued using proprietary information, a single pricing source, or other unobservable inputs related to similar assets or liabilities.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies-(Continued)

TCRS Stabilization Trust – (Continued)

Real estate investments classified in Level 3 are valued using the last valuations provided by external investment advisors or independent external appraisers. Generally, all direct real estate investments are appraised by a qualified independent appraiser(s) with the professional designation of Member of the Appraisal Institute (“MAI”), or its equivalent, every three (3) years beginning from the acquisition date of the property. The appraisals are performed using generally accepted valuation approaches applicable to the property type.

Investments in private mutual funds, traditional private equity funds, strategic lending funds and real estate funds that report using GAAP, the fair value, as well as the unfunded commitments, were determined using the prior quarter’s NAV, as reported by the fund managers, plus the current cash flows. These assets were then categorized by investment strategy. In instances where the fund investment reported using non-GAAP standards, the investment was valued using the same method, but was classified in Level 3.

On June 30, 2022, the Franklin Special School District had the following investments held by the trust on its behalf.

<u>Investment</u>	<u>(days)</u>	<u>Maturities</u>	<u>Value</u>
Investments at Fair Value:			
U.S. Equity	N/A	N/A	\$ 154,396
Developed Market International Equity	N/A	N/A	59,766
Emerging Market International Equity	N/A	N/A	19,922
U.S. Fixed Income	N/A	N/A	99,611
Real Estate	N/A	N/A	49,805
Short-term Securities	N/A	N/A	4,981
NAV - Private Equity and Strategic Lending	N/A	N/A	<u>109,572</u>
Total			<u><u>\$ 498,053</u></u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies-(Continued)

TCRS Stabilization Trust – (Continued)

<u>Investment by Fair Value Level</u>	Fair Value 6-30-22	Fair Value Measurements Using			Amortized Cost
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	NAV
U.S. Equity	\$ 154,396	\$ 154,396	\$ 0	\$ 0	0
Developed Market					
International Equity	59,766	59,766	0	0	0
Emerging Market					
International Equity	19,922	19,922	0	0	0
U.S. Fixed Income	99,611	0	99,611	0	0
Real Estate	49,805	0	0	49,805	0
Short-term Securities	4,981	0	4,981	0	0
Private Equity and Strategic Lending	109,572	0	0	0	109,572
Total	\$ 498,053	\$ 234,084	\$ 104,592	\$ 49,805	\$ 109,572

Risks and Uncertainties. The trust’s investments include various types of investment funds, which in turn invest in any combination of stock, bonds and other investments exposed to various risks, such as interest rate, credit, and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported for trust investments.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Franklin Special School District does not have the ability to limit trust investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Franklin Special School District does not have the ability to limit the credit ratings of individual investments made by the trust.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the county’s investment in a single issuer. Franklin Special School District places no limit on the amount the county may invest in one issuer.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies-(Continued)

TCRS Stabilization Trust – (Continued)

Custodial Credit Risk. Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Pursuant to the trust agreement, investments are held in the name of the trust for the benefit of the Franklin Special School District to pay retirement benefits of the School Department employees.

For further information concerning the School Department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at <https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2019/ag18092.pdf>.

Fund Equity

The District has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance- amounts that are not in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance- amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance- amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority, the School Board. To be reported as committed, amounts cannot be used for any other purposes unless the Board takes the same highest level action to remove or change the constraint.
- Assigned fund balance-amounts the District intends to use for a specific purpose. Intent can be expressed by the School Board or by an official or body to which the Board delegates the authority.
- Unassigned fund balance- amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Board establishes (and modifies and rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is established by the School Board through adoption or amendment of the budget as intended for specific purpose. Assigned fund balances includes all remaining amounts, except for negative balances that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

1.) Summary of Significant Accounting Policies-(Continued)

Fund Equity (continued)

The details of the fund balances are included in the Governmental Funds Balance Sheet as listed in the table of contents. Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the School Board or the Assignment has been changed by the Superintendent. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

Net Position

Net position in the government-wide financial statements is divided into three components, net investment in capital assets, restricted and unrestricted.

Property Taxes

The District is prorated a portion of the county tax levy for the schools based on averaged daily attendance. Taxes are also levied by the District on property within the Special School District boundaries. The county bears the collection responsibilities. Tax revenues are recognized if remitted to the District within 30 days for governmental fund financial statements and 60 days for government-wide financial statements. Taxes are levied October 1 and become delinquent February 28 each year. All taxes on real property are declared a lien on such realty from January 1 of the year the assessments are made. However, since the taxes are not available until the next fiscal year, the taxes are a deferred inflow of resources. The District tax rates per \$100 of assessed value are as follows:

	<u>2022</u>	<u>2021</u>
General Fund	\$.5371	\$.5311
Debt Service	.1680	.1740

2.) Deposits and Investments

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District’s deposits may not be returned or the District will not be able to recover the collateral securities in the possession of an outside party. The District’s policy requires deposits to be 105% secured by collateral, less the amount of Federal Deposit Insurance Corporation insurance (FDIC) or deposited in an institution which participates in the State Collateral Pool. Deposited funds may be invested in certificated of deposit in institutions with and established record of fiscal health and service. Collateral agreements must be approved prior to deposit of funds as required by state statutes. The School Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions and recommendations of District staff.

At June 30, 2022, there were no amounts exposed to custodial credit risk.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

2.) Deposits and Investments-(Continued)

Investments

At June 30, 2022, the District's reporting entity had the following investments:

	<u>Fair Value/ Carrying Amount</u>	<u>Maturity</u>	<u>Rating</u>
Local Government Investment Pool	\$17,968,714	N/A	N/A
Less Liquid Investments (Cash Equivalents)	(\$17,968,714)		
Total Investments per financial statements	<u>\$ -</u>		

Interest Rate Risk:

The District does not have a formal investment policy that limits investment maturities as a means of exposure to fair value losses arising from increasing interest rates.

Credit Risk:

The District's general investment policy allows investments in certificates of deposit in local banks and investment in the Local Government Investment Pool.

Custodial Risk:

The District currently does not invest in securities held by counter parties other than the State Investment Pool.

3.) Capital Assets

Capital assets activity for the year ended June 30, 2022, was as follows:

<u>Asset</u>	<u>July 1, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2022</u>
<u>Capital assets not being depreciated:</u>				
Land	\$ 5,911,322	\$ -	\$ (837)	\$ 5,910,485
<u>Capital assets being depreciated:</u>				
Buildings	58,126,480	-	-	58,126,480
Improvements	61,380,734	25,653,844	-	87,034,578
Equipment	9,186,584	31,574	(1,931,980)	7,286,178
Vehicles	3,415,414	218,836	(65,767)	3,568,483
Total	<u>\$138,020,534</u>	<u>\$ 25,904,254</u>	<u>\$(1,998,584)</u>	<u>\$ 161,926,204</u>
<u>Accumulated Depreciation</u>	<u>July 1, 2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2022</u>
Buildings	\$ 30,587,956	\$1,152,780	\$ -	\$ 31,740,736
Improvements	19,355,746	2,415,644	-	21,771,390
Equipment	9,007,517	51,040	(1,931,980)	7,126,577
Vehicles	2,559,038	193,027	(65,767)	2,686,298
Total	<u>\$ 61,510,257</u>	<u>\$3,812,491</u>	<u>\$(1,997,747)</u>	<u>\$ 63,325,001</u>
Governmental Activities Net Capital Assets	<u>\$ 76,510,277</u>			<u>\$ 98,601,203</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

3.) Capital Assets-(Continued)

Depreciation expense, including depreciation on assets acquired through capital leases was charged to functions programs of the primary government as follows:

Instruction	\$ 32,275
Attendance and Health	-
Transportation	179,998
Plant Operation and Maintenance	3,593,915
Food Service	4,192
Administration	2,111
Total	<u>\$3,812,491</u>

4.) Deferred outflows of resources

Deferred outflows of resources consists of a consumption of net assets by the District that is applicable to a future reporting period. At year end the various components of deferred outflows of resources are as follows:

		<u>Government -Wide Statements</u>	<u>Fund Statements</u>
Teacher Legacy Pension Plan	\$9,346,935		
Teacher Pension Plan	307,156		
Public Employee Retirement Plan	<u>2,284,411</u>		
Total		\$11,938,502	\$ -
Other post-employment benefits		2,313,190	-
Loss on bond refunding		2,849,451	-
Total		<u>\$17,101,143</u>	<u>\$ -</u>

5.) Receivables and Deferred Inflows of Resources

A summary of receivables at June 30, 2022 is as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Property Taxes	\$ 21,053,968	\$ -	\$ -	\$ -	\$ 21,053,968
Customer and Other	4,176	-	-	40,062	44,238
Other Governments	<u>13,823,852</u>	<u>38,659</u>	<u>6,413,213</u>	<u>932,566</u>	<u>21,208,290</u>
Total	<u>\$ 34,881,996</u>	<u>\$ 38,659</u>	<u>\$6,413,213</u>	<u>\$972,628</u>	<u>\$42,306,496</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

5.) Receivables and Deferred Inflows of Resources-(Continued)

Deferred inflows of resources consist of revenues that are not considered to be available to liquidate liabilities of the current period. At year end the various components of deferred inflow of resources are as follows:

		Government -Wide <u>Statements</u>	Fund <u>Statements</u>
Changes in Net Pension Liability not Included in Pension Expense			
Teacher Legacy Pension Plan	\$23,532,933		
Teacher Retirement Pension Plan	365,146		
Public Employee Retirement Plan	<u>\$ 4,376,797</u>		
Total		\$28,274,876	\$ -
Other post-employment benefits		3,792,869	
Unlevied Property Taxes (Unavailable)		26,734,298	26,734,298
Unlevied County Taxes (Unavailable)		12,146,151	12,146,151
County Collected and Shared (Unavailable)		-	696,425
		<u>\$70,948,194</u>	<u>\$39,576,874</u>

6.) Long-Term Debt and Other Obligations Payable

The government issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities for general school purposes.

The following is a summary of changes in long-term liabilities for the year ended June 30, 2022:

	<u>July 1, 2021</u>	<u>Additions</u>	<u>Accreted Interest</u>	<u>Reductions</u>	<u>June 30, 2022</u>	<u>Due Within One Year</u>
Governmental Activities:						
General Obligation Bonds	\$70,825,000	\$ -	\$ -	\$ 3,235,000	\$67,590,000	\$3,140,000
Compensated Absences	476,000	-	-	15,555	460,445	-
Total	<u>\$71,301,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,250,555</u>	<u>\$68,050,445</u>	<u>\$3,140,000</u>
Discounts/Premiums	<u>6,273,213</u>				<u>9,240,757</u>	
	77,574,213				77,291,202	
Net OPEB obligation	<u>8,196,255</u>				<u>8,900,001</u>	
	<u>\$85,770,468</u>				<u>\$86,191,203</u>	

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

6.) Long-Term Debt and Other Obligations Payable-(Continued)

Long term debt payable at June 30, 2021 is comprised of the following:

2014 Series limited tax school refunding bonds issued September 2014 With interest rate ranging from 2% to 4%	2,415,000
2016 Series limited tax school refunding bonds issued September 2016 With interest rate ranging from 2% to 4%	7,120,000
2019 Series limited tax school bonds issued March 2019 With interest rates ranging from 3% to 5%	24,675,000
2020 Series limited tax school refunding bonds issued October 2020 With interest rate ranging from 2% to 4%	14,195,000
2021 Series limited tax school bonds issued May 2021 With interest rates ranging from 2% to 4%	<u>19,185,000</u>
	<u>\$ 67,590,000</u>

The annual requirements to amortize all bonds and notes outstanding as of June 30, 2022, including interest payments as follows:

<u>Year</u>	<u>Bonds</u>	<u>Notes</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 3,140,000	\$ -	\$ 2,661,666	\$ 5,801,666
2024	3,270,000	-	2,534,642	5,804,642
2025	3,410,000	-	2,391,378	5,801,378
2026	3,560,000	-	2,224,125	5,804,125
2027	3,715,000	-	2,087,838	5,802,838
2028-2032	19,310,000	-	8,555,748	27,865,748
2033-2037	12,740,000	-	5,611,825	18,351,825
2038-2046	<u>18,445,000</u>	<u>-</u>	<u>3,596,550</u>	<u>22,041,550</u>
	\$ <u>67,590,000</u>	\$ <u>-</u>	<u>\$29,683,770</u>	<u>\$ 97,273,770</u>

The District normally liquidated bonds and capital notes from the Debt Service Fund and short term borrowings from the General Fund. Compensated absences and OPEB obligations are generally liquidated from the General Fund.

7.) Pension Plans

A. Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System

Plan description. The Tennessee Consolidated Retirement System (TCRS) was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-andGovernance/Reporting-and-Investment-Policies>.

Teachers employed by Franklin Special School District with membership in the TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014 but will continue providing benefits to existing members and retirees.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

A. Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System-(Continued)

The Teacher Retirement Plan became effective July 1, 2014 for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits provided. Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit, or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's service credit. A reduced early retirement benefit is available at age 55 if vested. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for non-service-related disability eligibility. The service related and non-service-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Franklin Special School District for the year ended June 30, 2022 to the Teacher Legacy Pension Plan were \$2,100,099 which is 10.30 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension liability (assets). At June 30, 2022, the Franklin Special School District reported a liability (asset) of (\$26,671,911) for its proportionate share of net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

A. Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System-(Continued)

Franklin Special School District’s proportion of the net pension liability was based on Franklin Special School District’s share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2021, Franklin Special School District’s proportion was 0.618373 percent. The proportion measured as of June 30, 20120 was .624576 percent.

Pension expense (negative pension expense). For the year ended June 30, 2022, Franklin Special School District recognized pension expense (negative pension expense) of (\$4,198,256).

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2022, Franklin Special School District reported deferred outflows of resources and deferred inflows of resources related to the Teacher Legacy Pension Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 89,632	\$ 2,224,524
Changes in assumptions	7,126,289	-
Net difference between projected and actual earnings on pension plan investments	-	21,270,253
Changes in proportion of Net Pension Liability (Asset)	30,915	38,156
LEA's contributions subsequent to the Measurement date of June 30, 2021	<u>2,100,099</u>	<u>(not applicable)</u>
Total	<u>\$ 9,346,935</u>	<u>\$ 23,532,933</u>

Franklin Special School District employer contributions of \$2,100,099 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension liability (asset) in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized n pension expense as follows:

Year Ended June 30:	
2023	\$ (3,884,202)
2024	(3,666,497)
2025	(2,995,170)
2026	(5,740,229)
2027	-
Thereafter	-

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

A. Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System-(Continued)

Actuarial assumptions. The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2021, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. Equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private Equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		<hr/> 100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees of 6.75 percent based on a blending of the three factors described above.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

A. Teacher Legacy Pension Plan of the Tennessee Consolidated Retirement System-(Continued)

Discount rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate. The following presents Franklin Special School District’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what Franklin Special School district’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Franklin Special School District's proportionate share of the net pension liability (asset)	\$ (4,746,703)	\$ (26,671,911)	\$ (44,918,058)

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in a separately issued TCRS financial report.

Payable to the pension plan

At June 30, 2022, Franklin Special School District reported a payable of \$272,113 for the outstanding amount of contributions to the Teacher Legacy Pension Plan required at the year ended June 30, 2022.

B. Teacher Retirement Plan of the Tennessee Consolidated Retirement System

Plan description. The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

B. Teacher Retirement Plan of the Tennessee Consolidated Retirement System-(Continued)

Teachers employed by Franklin Special School District with memberships in TCRS before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014 but will continue providing benefits to existing members and retirees. The Teacher Retirement Plan became effective July 1, 2014 for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan.

Benefits provided. Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Retirement Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive years average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested or pursuant to the rule of 80. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for non-service-related disability eligibility. The service related and non-service-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5 percent of salary. The LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Franklin Special School District for the year ended June 30, 2022 to the Teacher Retirement Plan were \$129,779 which is 2.02 percent of covered payroll. In addition, employer contributions of \$127,210, which is 1.98 percent of covered payroll were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

B. Teacher Retirement Plan of the Tennessee Consolidated Retirement System-(Continued)

Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension liabilities (assets). At June 30, 2022, Franklin Special School District reported a liability (asset) of (\$463,672) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension asset used to calculate the net pension liability (asset) was determined by an actuarial value as of that date. Franklin Special School District's proportion of the net pension liability (asset) was based on Franklin Special School District's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2021, Franklin Special School District's proportion was 0.428053 percent. The proportion measured as of June 30, 2020 was .420740 percent.

Pension Expense (negative pension expense). For the year ended June 30, 2022, Franklin Special School District recognized pension expense of \$55,364.

Deferred outflows of resources and deferred inflows of resources. For the year ended June 30, 2022, Franklin Special School District reported deferred outflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ 8,066	\$ 84,842
Net difference between projected and actual earnings on pension plan investments	-	266,902
Changes in assumptions	167,242	-
Changes in proportion of Net Pension Liability (Asset)	2,069	13,402
LEA's contributions subsequent to the Measurement date of June 30, 2021	<u>129,779</u>	<u>(not applicable)</u>
Total	<u>\$ 307,156</u>	<u>\$ 365,146</u>

Franklin Special School District's employer contributions of \$129,779 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension liability (asset) in the year ended June 30, 2023. Other amounts reported as deferred outflows or resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

B. Teacher Retirement Plan of the Tennessee Consolidated Retirement System-(Continued)

Year Ended June 30:

2023	\$	(59,568)
2024		(58,107)
2025		(57,690)
2026		(64,407)
2027		6,783
Thereafter		45,219

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

Actuarial assumptions. The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustment	2.125 percent

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

The actuarial assumptions used in the June 30, 2021 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. Equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private Equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		<hr/> 100%

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

B. Teacher Pension Plan of the Tennessee Consolidated Retirement System-(Continued)

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees of 6.75 percent based on a blending of the three factors described above.

Discount rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability

Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate. The following presents Franklin Special School District’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what Franklin Special School district’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Franklin Special School District's proportionate share of the net pension liability (asset)	\$ 159,398	(\$463,672)	(\$902,208)

Pension plan fiduciary net position. Detailed information about the pension plan’s fiduciary net position is available in a separately issued TCRS financial report.

Payable to the Pension Plan

At June 30, 2022, Franklin Special School District reported a payable of \$52,699 for the outstanding amount of contributions to the Teacher Retirement Plan required at the year ended June 30, 2022.

Defined Contribution Component to the Teacher Retirement Plan

The Teacher Retirement Plan is a hybrid plan that consists of a define benefit plan plus a defined contribution plan. The District contributes 4% of payroll to the defined benefit component and 5% of payroll to the defined contribution component, for an aggregate contribution of 9%. The 5% contribution rate is established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees immediately vest in the employee and employer contributions to the defined contribution portion of the Hybrid Plan, therefore there are no forfeitures necessary. There are no assets accumulating in a trust related to the defined contribution component.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) **Pension Plans-(Continued)**

B. Teacher Pension Plan of the Tennessee Consolidated Retirement System-(Continued)

Defined Contribution Component to the Teacher Retirement Plan-Continued

The District contributed \$321,237 to the defined contribution plan for the fiscal year ended June 30, 2022, equal to 5% of the covered payroll of \$6,424,732.

C. Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System

Plan description. Employees of Franklin Special School District are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a public ally available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reportingand-Investment-Policies>.

Benefits provided. Tennessee Code Annotated, Title 8, Chapters 34-37, establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member’s highest five consecutive year average compensation and the member’s service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for non-service-related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees covered by benefit terms. At the measurement date of June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	245
Inactive employees or entitled to but not yet receiving benefits	291
Active employees	252
Total	<u>788</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

C. Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System - (Continued)

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5 percent of salary. Franklin Special School District makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2022, employer contributions for Franklin Special School District were \$765,651 at a base rate of 8.05% percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Franklin Special School District's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contribution (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Franklin Special School District's net pension liability (asset) was measured as of June 30, 2021, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total pension liability as of June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the June 30, 2021 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

Changes of assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

C. Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System - (Continued)

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		<u>100%</u>

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the three factors described above.

Discount rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from Franklin Special School District will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

C. Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System - (Continued)

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance at 6/30/20	\$31,310,039	\$30,061,091	\$ 1,248,948
Changes for the year:			
Service Cost	822,008		822,008
Interest	2,275,283		2,275,283
Differences between Expected and actual experience	(351,318)		(351,318)
Changes of Benefit Terms	-		-
Changes in assumptions	1,749,579		1,749,579
Contributions- employer		726,127	(726,127)
Contributions- employees		451,012	(451,012)
Net investments income		7,710,491	(7,710,491)
Benefits paid including refunds including refunds of employee contributions	(1,497,674)	(1,497,674)	-
Administrative expense		(23,193)	23,193
Other Changes		-	-
Net changes	2,997,878	7,366,763	(4,368,885)
Balance at 6/30/21	\$34,307,917	\$37,427,854	\$ (3,119,937)

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of Franklin Special School District calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Franklin Special School District's net pension liability (asset)	\$1,114,693	\$ (3,119,937)	(\$6,675,229)

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

7.) Pension Plans-(Continued)

C. Public Employee Retirement Plan (Legacy) of the Tennessee Consolidated Retirement System - (Continued)

Pension Expense (Negative Pension Expense) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension expense (negative pension expense). For the year ended June 30, 2022, Franklin Special School District recognized pension expense (negative pension expense) of \$(33,718).

Deferred outflow of resources and inflow of resources. For the year ended June 30, 2022, Franklin Special School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 206,576	\$ 263,488
Net difference between projected and actual earnings on pension plan investments	-	4,113,309
Changes in Assumption	1,312,184	-
Contributions subsequent to the Measurement date of June 30, 2021	<u>765,651</u>	<u>(not applicable)</u>
Total	<u>\$ 2,284,411</u>	<u>\$ 4,376,797</u>

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2021,” will be recognized (increase) to net pension liability (asset) in the following measurement period.

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

Year Ended June 30:	
2023	\$ (483,417)
2024	(638,203)
2025	(627,713)
2026	(1,108,704)
2027	-
Thereafter	-

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

Payable to the Pension Plan

At June 30, 2022, Franklin Special School District reported a payable of \$105,604 for the outstanding amount of contributions to the public employee retirement plan required at the year ended June 30, 2022.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

8.) Commitments and Contingencies

Litigation

There were no pending lawsuits in which the District was involved, which would have material effect on the financial statements.

9.) Flexible Benefit Plan

The District allows its employees to participate in a Cafeteria Plan under Section 125 of the Internal Revenue Code. Employees have the opportunity to choose among various tax free benefits and to have those benefits paid directly by the District. The plan is funded entirely by salary conversion amounts. Any forfeiture must be used to pay costs of the plan, reduce costs of benefits or refund pro rata to participants.

10.) Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has obtained coverage from commercial insurance carriers. These insurance coverages minimize the loss from risks to which the District is exposed. There were no significant reductions in insurance coverage and settled claims for losses have not significantly exceeded insurance coverage in any of the past three years.

11.) On-Behalf Payments

The State of Tennessee pays health insurance premiums for retired teachers on behalf of the District. These payments are made by the state to the Teacher Group Insurance Plan and the Medicare Supplement Plan. Both of these plans are administered by the State of Tennessee and reported in the State Annual Financial Report. Estimated payments made by the state to the Teacher Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2022, were \$146,221 and \$50,447 respectively. The District has recognized these on-behalf payments as revenues and expenditures in the General Purpose Fund.

12.) Budget Compliance and Accountability

Franklin Special School District is required by State statute to adopt annual budgets. The General Fund, Debt Service Fund, Capital Projects Fund, and Special Revenue Funds' (except the Internal School Fund) budgets are prepared on the basis where current available funds must be sufficient to meet current expenditures. Expenditures may not legally exceed appropriations authorized by the Board of Education and any authorized revisions.

The special revenue Internal School Fund does not have a legally adopted budget.

Appropriations lapse at the end of each fiscal year. The District's budgetary basis is consistent with generally accepted accounting principles. The budgetary level of control is at the major category level established by the State Uniform Chart of Accounts as prescribed by the Comptroller of the Treasury, State of Tennessee.

Also, during the fiscal year, the expenditure budgets were amended by increasing appropriations in the General Fund by \$984,956, primarily to fund instruction costs.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

13.) **Other Postemployment Benefits (OPEB)**

A. Closed Teacher Group Insurance Plan

Plan Description

Employees of Franklin Special School District who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Teacher Group OPEB Plan (TGOP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be a multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible pre-65 retired teachers, support staff and disability participants of local education agencies, who choose coverage, participate in the TGOP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits Provided

The Franklin Special School District offer the TGOP to provide health insurance coverage to eligible pre-65 retired teachers, support staff and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-301 establishes and amends the benefit terms of the TGOP. All members have the option of choosing between the partnership promise preferred provider organization (PPO), no partnership promise PPO, standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members, of the TGOP, receives the same plan benefits as active employees, at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for the retiree premiums. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retiree’s premiums, based on years of service. Therefore, retirees with 30 or more years of service will receive 45%; 20 but less than 30 years, 35%; and less than 20 years, 20% of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP. The TGOP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms

At July 1, 2021, the following employees of Franklin Special School District were covered by the benefit terms of the TGOP:

Inactive employees currently receiving benefits	50
Inactive employees entitled to but not yet receiving benefits	1
Active employees	424
Total	<u>475</u>

An insurance committee, created in accordance with TCA 8-27-301, establishes the required payments to the TGOP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Franklin Special School District paid \$542,964 to the TGOP for OPEB benefits as they came due.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

13.) **Other Postemployment Benefits (OPEB)-(Continued)**

A. Closed Teacher Group Insurance Plan-(Continued)

Total OPEB Liability

Actuarial assumptions. The collective total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4.00 percent
Healthcare cost trend rates	7.36% for pre-65 in 2021, decreasing annually over a 7-year period to an ultimate rate of 4.50%. 7.32% for post-65 in 2021, decreasing annually over a 8 year period to an ultimate rate of 4.50%.
Retiree’s share of benefit-related costs	Members are required to make monthly contributions in order to maintain their coverage. For the purpose of this Valuation a weighted average has been used with weights derived from the current distribution of members among plans offered.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2021, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The pre-retirement mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted Employee mortality table for Teacher Employees projected generationally with MP-2020 from 2010. Post-retirement tables are Headcount-weighted Teacher Below Median Healthy Annuitant and adjusted with a 19% load for males and an 18% load for females, projected generationally from 2010 with MP-2020. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2020.

Discount rate. The discount rate used to measure the total OPEB liability was 2.16 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

13.) Other Postemployment Benefits (OPEB)-(Continued)

A. Closed Teacher Group Insurance Plan-(Continued)

Changes in Collective Total OPEB Liability

TGOP

		<u>Total OPEB Liability</u>
Balances at June 30, 2020	\$	<u>10,632,736</u>
Charges for the year:		
Service cost		563,140
Interest		238,775
Change of benefit terms		-
Differences between expected and actual		741,791
Change in assumptions		523,198
Benefit payments		<u>(787,468)</u>
Net changes		<u>1,279,436</u>
Balances at June 30, 2021	\$	<u><u>11,912,172</u></u>
 Nonemployer contributing entities proportionate share of the collective total OPEB liability	 \$	 3,012,171
 Employer's proportionate share of the collective total OPEB liability	 \$	 8,900,001
 Employer's proportion of the collective total OPEB liability		 74.71%

The Franklin Special School District has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. Franklin Special School District's proportionate share of the collective total OPEB liability was based on a projection of the employers long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion changed -2.37% from the prior measurement date. Franklin Special School District recognized \$221,900 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for Franklin Special School District's retirees.

Changes in assumptions. The discount rate was changed from 2.21% as of the beginning of the measurement period to 2.16% as of June 30, 2021. This change in assumption decreased the total OPEB liability.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

13.) Other Postemployment Benefits (OPEB)-(Continued)

A. Closed Teacher Group Insurance Plan-(Continued)

Sensitivity of proportionate share of the collective total OPEB liability to changes in the discount rate. The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate. (expressed in thousands)

	1% Decrease	Discount Rate	1% Increase
	<u>(1.16%)</u>	<u>(2.16%)</u>	<u>(3.16%)</u>
Proportionate share of collective total OPEB liability	\$ 9,482,956	\$ 8,900,001	\$ 8,335,776

Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate. The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (6.36%/6.32% decreasing to 3.50%) or 1-percentage-point higher (8.36%/8.32% decreasing to 5.50%) than the current healthcare cost trend rate. (expressed in thousands)

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
	<u>(6.36%/6.32% decreasing to 3.50%)</u>	<u>(7.36%/7.32% decreasing to 4.50%)</u>	<u>(8.36%/8.32% decreasing to 5.50%)</u>
Proportionate share of collective total OPEB liability	\$ 7,985,404	\$ 8,900,001	\$ 9,964,431

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

OPEB Expense. For the fiscal year ended June 30, 2022, Franklin Special School District recognized OPEB expense of \$393,799.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

13.) Other Postemployment Benefits (OPEB)-(Continued)

A. Closed Teacher Group Insurance Plan-(Continued)

Deferred outflows of resources and deferred inflows of resources. For the fiscal year ended June 30, 2022, Franklin Special School District reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TGOP from the following sources:

TGOP	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 505,204	\$ 2,379,342
Changes in assumptions	1,118,237	551,774
Changes in proportion and differences between amounts paid as benefits came due and proportionate share certain amounts paid by the employer and nonemployer contributors as the benefits came due.	146,785	861,753
Employer payments subsequent to the measurement date	542,964	-
Total	\$ 2,313,190	\$ 3,792,869

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

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

TGOP

Year Ended June 30:

2023	\$ (427,240)
2024	(427,240)
2025	(427,240)
2026	(412,967)
2027	(379,655)
Thereafter	51,699

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

13.) **Other Postemployment Benefits (OPEB)-(Continued)**

B. Closed Tennessee Plan

Plan Description

Employees of Franklin Special School District who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan (TNP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible post-65 retired teachers and disability participants of local education agencies, who choose coverage, participate in the TNP. The TNP also includes eligible retirees of the state, certain component units of the state, and certain local governmental entities. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits Provided

The state offers the TNP to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. The TN plan does not include pharmacy. In accordance with TCA 8-27-209, benefits of the TNP are established and amended by cooperation of insurance committees created by TCA 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The state, as a governmental nonemployer contributing entity contributes to the premiums of eligible retirees of local education agencies based on years of service. Therefore, retirees with 30 years of service receive \$50 per month; 20 but less than 30 years, \$37.50; and 15 but less than 20 years, \$25. The TNP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms

At July 1, 2021, the following employees of Franklin Special School District were covered by the benefit terms of the TNP:

Inactive employees currently receiving benefits	111
Inactive employees entitled to but not yet receiving benefits	66
Active employees	309
Total	<u>486</u>

In accordance with TCA 8-27-209, the state insurance committees established by TCAs 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Franklin Special School District did not make any payments to the TNP for OPEB benefits as they came due.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

13.) Other Postemployment Benefits (OPEB)-(Continued)

B. Closed Tennessee Plan-(Continued)

Total OPEB Liability

Actuarial assumptions. The collective total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25 percent
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4.00 percent
Healthcare cost trend rates	The premium subsidies provided to retirees in the Tennessee Plan are assumed to remain unchanged for the entire projection, therefore trend rates are not applicable.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2021, valuations were the same as those employed in the July 1, 2020 Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the headcount-weighted below median teachers PUB-2010 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2020. Post-retirement tables are adjusted with a 19% load for males and a 18% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load with mortality improvement projected to all future years using Scale MP-2020.

Discount rate. The discount rate used to measure the total OPEB liability was 2.16 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Fidelity 20-Year Municipal GO AA index.

Changes in Collective Total OPEB Liability

TNP

	Total OPEB Liability
Balances at June 30, 2021	\$ 1,411,755
Charges for the year:	
Service cost	30,569
Interest	31,334
Differences between expected and actual	(974)
Change in assumptions	(229,618)
Benefit payments	(49,236)
Net changes	(217,925)
Balances at June 30, 2022	\$ 1,193,830

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

13.) Other Postemployment Benefits (OPEB)-(Continued)

B. Closed Tennessee Plan-(Continued)

Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$	1,193,830
 Employer's proportionate share of the collective total OPEB liability	 \$	 -
 Employer's proportion of the collective total OPEB liability		 0%

The Franklin Special School District has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TNP. Franklin Special School District's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefits paid through the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The Franklin Special School District's proportion of 0% did not change from the prior measurement date. Franklin Special School District recognized \$47,753 in revenue for support provided by nonemployer contributing entities for benefits paid to the TNP for Franklin Special School District retired employees.

Changes in assumptions. The discount rate was changed from 2.21% as of the beginning of the measurement period to 2.16% as of June 30, 2021. This change in assumption decreased the total OPEB liability.

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

OPEB Expense. For the fiscal year ended June 30, 2022, Franklin Special School District recognized OPEB expense of \$47,753.

14.) Interfund Activity

Interfund balances at June 30, 2022, consisted of the following individual fund receivables and payables:

	<u>Due From</u>	<u>Due To</u>
General Purpose School Fund	\$ 578,417	\$ -
Food Service Fund	-	-
Federal Projects Fund	-	578,417
Community Service Fund	-	-
	<u>\$ 578,417</u>	<u>\$ 578,417</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to Financial Statements

For the Year Ended June 30, 2022

14.) Interfund Activity-(Continued)

In the fund financial statements, receivables and payables between funds resulting from short-term interfund loans are classified as “due to/from other funds.” These amounts are eliminated in the district-wide statement of net position.

Interfund transfers have been eliminated from the basic financial statements as appropriate. The federal projects fund advanced funds to the general fund for indirect costs.

15.) Risk and Uncertainties

During March 2020, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. The overall financial impact and duration of this economic uncertainty on the schools cannot be estimated at this time.

16.) Subsequent Events

Subsequent events were evaluated through November 21, 2022, when the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

FRANKLIN SPECIAL SCHOOL DISTRICT

Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability (Asset)

Teacher Legacy Pension Plan of TCRS

Fiscal Year Ended June 30

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Franklin Special School District's proportion of the net pension liability (asset)	\$ 93,556	\$ (93,556)	\$ 3,589,170	\$ (197,407)	\$ (2,037,843)	\$ (6,358,103)	\$ (4,762,851)	\$ (26,671,911)
Franklin Special School District's proportionate share of the net pension liability (asset)	0.575744%	0.575744%	0.574318%	0.603351%	0.579111%	0.618384%	0.624576%	61.837300%
Franklin Special School District's covered payroll	\$ 22,597,828	\$ 22,597,888	\$ 20,731,703	\$ 21,328,137	\$ 20,278,578	\$ 20,735,317	\$ 20,787,488	\$ 20,296,050
Franklin Special School District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	41.00%	-0.41%	17.31%	-93.00%	-10.05%	-30.66%	-22.91%	-131.41%
Plan fiduciary net position as a percentage of the total pension liability	100.08%	100.08%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%

* GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68.

The information in this schedule is not required to be presented retroactively prior to the implementation date.

Please refer to previously supplied data from the TCRS GASB 68 website for prior year's data, if needed.

FRANKLIN SPECIAL SCHOOL DISTRICT

Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability (Asset)
Teacher Retirement Plan of TCRS

Fiscal Year Ended June 30*

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Franklin Special School District's proportion of the net pension liability (asset)	0.403554%	0.418332%	0.391343%	0.395914%	0.419984%	0.420740%	42.805300%
Franklin Special School District's proportionate share of the net pension liability (asset)	(\$16,235)	(\$43,550)	(\$103,249)	(\$179,558)	(\$237,075)	(\$239,250)	(\$463,672)
Franklin Special School District's covered payroll	\$838,473	\$1,840,680	\$2,568,530	\$3,459,811	\$4,444,257	\$5,309,412	\$6,177,713
Franklin Special School District's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-1.94%	(-2.37%)	-4.02%	-5.19%	-5.33%	-4.51%	-7.51%
Plan fiduciary net position as a percentage of the total pension liability	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%

* GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68.

The information in this schedule is not required to be presented retroactively prior to the implementation date.

Please refer to previously supplied data from the TCRS GASB 68 website for prior year's data, if needed.

FRANKLIN SPECIAL SCHOOL DISTRICT

Required Supplementary Information

Schedule of Contributions
Teacher Legacy Pension Plan of TCRS

Fiscal Year June 30 Ended

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Contractually required	\$ 2,006,692	\$ 1,988,098	\$ 1,874,144	\$ 1,928,064	\$ 1,841,295	\$ 2,168,914	\$ 2,209,711	\$ 2,084,405	\$ 2,100,099
Contribution in relation to the contractually required contribution	2,006,692	1,988,098	1,874,144	1,928,064	1,841,295	2,168,914	2,209,711	2,084,405	2,100,099
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Franklin Special School District's covered payroll	\$ 22,597,828	\$ 21,992,222	\$ 20,731,703	\$ 21,328,137	\$ 20,278,578	\$ 20,735,317	\$ 20,787,488	\$ 20,296,050	\$ 20,389,308
Contributions as a percentage of Franklin Special School District's covered payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.30%

* GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68.

The information in this schedule is not required to be presented retroactively prior to the implementation date.

Please refer to previously supplied data from the TCRS GASB 68 website for prior year's data, if needed.

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Required Supplementary Information

Schedule of Contributions
Teacher Retirement Plan of TCRS

Fiscal Year ending June 30

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Actuarially Determined Contribution (ADC)	\$ 20,962	\$ 46,076	\$ 102,742	\$ 56,421	\$ 86,219	\$ 107,781	\$ 124,791	\$ 129,779
Contribution in relation to the actuarially determined contribution	33,539	73,627	102,742	138,393	86,219	107,781	124,791	129,779
Contribution deficiency (excess)	<u>\$ (12,577)</u>	<u>\$ (27,551)</u>	<u>\$ -</u>	<u>\$ (81,972)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Franklin Special School District's covered payroll	\$ 838,473	\$ 1,840,680	\$ 2,568,530	\$ 3,459,811	\$ 4,444,257	\$ 5,309,413	\$ 6,177,713	\$ 6,424,732
Contributions as a percentage of Franklin Special School District's covered payroll	2.50%	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	2.02%

* - In FY 2021 the School Department placed the actuarially determined contribution rate (2.02%) of covered payroll into the pension plan and placed 1.98 percent of covered payroll into the Pension Stabilization Reserve Trust.

Note: Ten years of data will be presented when available.

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

FRANKLIN SPECIAL SCHOOL DISTRICT

Required Supplementary Information

Schedule of Changes of Net Pension Liability (Asset) and Related Ratios Based on Participation in the
Public Employee Pension Plan of TCRS

Last Fiscal Year ending June 30

	2014	2015	2016	2017	2018	2019	2020	2021
Service Cost	\$ 670,481	\$ 664,158	\$ 669,087	\$ 685,415	\$ 739,704	\$ 747,930	\$ 790,314	\$ 822,008
Interest	1,419,298	1,542,675	1,631,559	1,741,161	1,860,600	2,001,070	2,130,769	2,275,283
Changes in benefit terms	-	-	-	-	-	-	-	-
Differences between actual and expected experience	285,850	(220,585)	41,085	437,423	463,364	255,533	428,074	(351,318)
Changes of assumptions	-	-	-	512,875	-	-	-	1,749,579
Benefit payments, including refunds of employee contributions	(693,788)	(754,786)	(857,322)	(936,086)	(1,030,287)	(1,238,477)	(1,277,447)	(1,497,674)
Net change in total pension liability	1,681,841	1,231,462	1,484,409	2,440,788	2,033,381	1,766,056	2,071,710	2,997,878
Total pension liability-beginning	18,600,392	20,282,233	21,513,695	22,998,104	25,438,892	27,472,273	29,238,329	31,310,039
Total pension liability-ending (a)	\$ 20,282,233	\$ 21,513,695	\$ 22,998,104	\$ 25,438,892	\$ 27,472,273	\$ 29,238,329	\$ 31,310,039	\$34,307,917
Plan fiduciary net position								
Contributions-employer	\$ 622,226	\$ 647,523	\$ 665,451	\$ 712,256	\$ 793,493	\$ 826,340	\$ 729,517	\$ 726,127
Contributions-employee	360,086	362,077	371,762	397,910	412,849	429,493	453,118	451,012
Net investment income	2,860,796	629,840	564,502	2,493,363	2,045,854	1,992,969	1,423,388	7,710,491
Benefit payments, including refunds of employee contributions	(693,788)	(754,786)	(857,322)	(936,086)	(1,030,287)	(1,238,477)	(1,277,447)	(1,497,674)
Administrative expense	(9,983)	(13,002)	(19,574)	(21,696)	(24,827)	(22,986)	(23,395)	(23,193)
Other	-	-	8,250	194	-	-	-	-
Net change in plan fiduciary net positions	3,139,337	871,652	733,069	2,645,941	2,197,082	1,987,339	1,305,181	7,366,763
Plan fiduciary net position-beginning	17,181,490	20,320,827	21,192,479	21,925,548	24,571,489	26,768,571	28,755,910	30,061,091
Plan fiduciary net position-ending (b)	\$ 20,320,827	\$ 21,192,479	\$ 21,925,548	\$ 24,571,489	\$ 26,768,571	\$ 28,755,910	\$ 30,061,091	\$37,427,854
Net Pension Liability (asset)-ending (a)-(b)	\$ (38,594)	\$ 321,216	\$ 1,072,556	\$ 867,403	\$ 703,702	\$ 482,419	\$ 1,248,948	\$ (3,119,937)
Plan fiduciary net position as a percentage of total pension liability	100.19%	98.51%	95.34%	96.59%	97.44%	98.35%	96.01%	109.09%
Covered-employee payroll	\$ 7,201,672	\$ 7,233,296	\$ 7,436,598	\$ 7,958,162	\$ 8,256,942	\$ 8,589,809	\$ 9,062,326	\$ 9,020,216
Net pension liability (asset) as a percentage of covered-employee payroll	-0.54%	4.44%	14.42%	10.90%	8.52%	5.62%	13.78%	-34.59%

Changes of assumptions . In 2021, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, and mortality improvements. 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth and mortality improvements.

* GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB website for prior year's data, if needed.

FRANKLIN SPECIAL SCHOOL DISTRICT

Required Supplementary Information

Schedule of Contributions Based on Participation in the
Public Employee Pension Plan of TCRS

Last Fiscal Year ending June 30

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Actuarially determined contribution	\$ 622,226	\$ 647,523	\$ 665,451	\$ 711,460	\$ 793,493	\$ 826,340	\$ 729,517	\$ 726,127	\$ 765,651
Contributions in relation to the actuarially determined contribution	622,226	647,523	665,451	712,256	793,493	826,340	729,517	726,127	765,651
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (796)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 7,201,672	\$ 7,233,296	\$ 7,436,598	\$ 7,958,162	\$ 8,256,942	\$ 8,589,809	\$ 9,062,326	\$ 9,020,216	\$ 9,511,191
Contributions as a percentage covered-employee payroll	8.64%	8.95%	8.95%	8.95%	9.61%	9.62%	8.05%	8.05%	8.05%

* GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from the TCRS GASB 68 website for prior year's data, if needed.

Notes to Schedule

Valuation date: Actuarially determined contribution rates for 2022 were calculated based on the June 30, 2020 actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by Year
Asset valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.5 percent
Salary increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment Rate of Return	7.25 percent, net of investment expense, including inflation
Retirement Age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of Living Adjustments	2.25 percent

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

FRANKLIN SPECIAL SCHOOL DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED JUNE 30

**Schedule of Changes in Franklin Special School Districts' Proportionate Share of Collective OPEB Liability
 and Related Ratios**

Closed Teacher Group OPEB Plan

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB Liability					
Service cost	\$ 816	\$ 766	\$ 628,959	\$ 554,314	\$ 563,140
Interest	446	530	434,471	396,422	238,775
Changes of benefit terms	-	-	(17,860)	-	-
Differences between expected and actual experience	-	(3,692)	46,703	(1,509,940)	741,791
Changes of assumptions	(554)	638	(802,782)	923,848	523,198
Benefit payments	(978)	(1,101)	(910,227)	(935,243)	(787,468)
Net change in total OPEB liability	<u>\$ (270)</u>	<u>\$ (2,857)</u>	<u>\$ (620,736)</u>	<u>\$ (570,599)</u>	<u>\$ 1,279,436</u>
Total OPEB liability - beginning	<u>14,951</u>	<u>14,681</u>	<u>11,824,071</u>	<u>11,203,335</u>	<u>10,632,736</u>
Total OPEB liability - ending (a)	<u><u>\$ 14,681</u></u>	<u><u>\$ 11,824</u></u>	<u><u>\$ 11,203,335</u></u>	<u><u>\$ 10,632,736</u></u>	<u><u>\$ 11,912,172</u></u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 2,654	\$ 1,937	\$ 2,221,128	\$ 2,436,481	\$ 3,012,171
Employer's proportionate share of the collective total OPEB liability	\$ 12,027	\$ 9,887	\$ 8,982,207	\$ 8,196,255	\$ 8,900,001
Covered-employee payroll	23,854	21,181	20,503,967	19,471,944	19,089,623
Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll	50.42%	46.68%	43.81%	42.09%	46.62%

Notes to Schedule

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

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

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

Prior year numbers expressed in thousands. Beginning FY 2020, numbers will be expressed in whole.

FRANKLIN SPECIAL SCHOOL DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED JUNE 30

**Schedule of Changes in Franklin Special School Districts' Proportionate Share of Collective OPEB Liability
 and Related Ratios**

Closed Tennessee Plan

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB Liability					
Service cost	\$ 25	\$ 21	\$ 17,706	\$ 20,881	\$ 30,569
Interest	36	41	34,590	40,695	31,334
Differences between expected and actual experience	-	(196)	169,480	(4,831)	(974)
Changes of assumptions	(106)	(8)	21,504	239,462	(229,618)
Benefit payments	(39)	(41)	(39,648)	(45,537)	(49,236)
Net change in total OPEB liability	<u>\$ (84)</u>	<u>\$ (182)</u>	<u>\$ 203,632</u>	<u>\$ 250,670</u>	<u>\$ (217,925)</u>
Total OPEB liability - beginning	<u>1,224</u>	<u>1,140</u>	<u>957,453</u>	<u>1,161,085</u>	<u>1,411,755</u>
Total OPEB liability - ending (a)	<u><u>\$ 1,140</u></u>	<u><u>\$ 957</u></u>	<u><u>\$ 1,161,085</u></u>	<u><u>\$ 1,411,755</u></u>	<u><u>\$ 1,193,830</u></u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$ 1,140	\$ 957	\$ 1,161,085	\$ 1,411,755	\$ 1,193,830
Employer's proportionate share of the collective total OPEB liability	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	23,854	21,181	20,503,967	19,471,944	19,089,623
Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll	0%	0%	0%	0%	0%

Notes to Schedule

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

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

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

Prior year numbers expressed in thousands. Beginning FY 2020, numbers will be expressed in whole.

**COMBINING AND INDIVIDUAL NONMAJOR FUND
STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENT FUNDS

Food Service Fund – This fund accounts for the operation of the school cafeterias.

Federal Projects Fund – This fund accounts for the federal and state grant revenues and expenditures.

Community Service Fund – This fund accounts for the operation of the before and after school child care program.

Internal School Fund – The Internal School Fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities.

FRANKLIN SPECIAL SCHOOL DISTRICT

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2022

	Special Revenues Funds				Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	Internal School Fund	
<u>Assets</u>					
Cash and cash equivalents	\$ 700,192	\$ -	\$ 476,445	\$ 581,974	\$ 1,758,611
Accounts receivable	4,888	-	34,658	516	40,062
Due from other governments	152,575	778,194	1,797	-	932,566
Inventory	45,949	-	-	727	46,676
	<u>\$ 903,604</u>	<u>\$ 778,194</u>	<u>\$ 512,900</u>	<u>\$ 583,217</u>	<u>\$ 2,777,915</u>
<u>Liabilities</u>					
Accrued payroll and other liabilities	\$ 332,611	\$ 199,777	\$ 68,978	\$ 50	\$ 601,416
Due to other funds	-	578,417	-	-	578,417
Advance of cafeteria charges	48,564	-	-	-	48,564
Advance of tuition	-	-	404,937	-	404,937
	<u>381,175</u>	<u>778,194</u>	<u>473,915</u>	<u>50</u>	<u>1,633,334</u>
<u>Fund Balances:</u>					
Nonspendable:					
Inventory	45,949	-	-	727	46,676
Restricted for Internal School	-	-	-	582,440	582,440
Committed for Community Service	-	-	38,985	-	38,985
Committed for Food Service	476,480	-	-	-	476,480
Unassigned	-	-	-	-	-
Total Fund Balance	<u>522,429</u>	<u>-</u>	<u>38,985</u>	<u>583,167</u>	<u>1,144,581</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 903,604</u>	<u>\$ 778,194</u>	<u>\$ 512,900</u>	<u>\$ 583,217</u>	<u>\$ 2,777,915</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Combining Statement of Revenues, Expenditures, & Changes in Fund Balance

Nonmajor Governmental Funds

June 30, 2022

	Special Revenues Funds				Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	Internal School Fund	
Revenues					
Intergovernmental:					
USDA and cafeteria related funds	\$ 2,991,371	\$ -	\$ -	\$ -	\$ 2,991,371
Federal instruction, learning center and safety funds	-	1,438,032	52,377	-	1,490,409
Special education/IDEA funds	-	932,614	-	-	932,614
Emergency relief funds/Grants	-	2,043,289	-	-	2,043,289
Charges for services:					
Cafeteria charges	112,676	-	-	-	112,676
Tuition and fees	-	-	1,087,462	-	1,087,462
Rebates and Other	86,971	-	-	-	86,971
Other Local Revenues:	-	-	-	818,679	818,679
Other	38,864	-	62,935	-	101,799
Total Revenues	3,229,882	4,413,935	1,202,774	818,679	9,665,270
Expenditures					
Food service:					
Labor	913,893	-	-	-	913,893
Employee benefits	296,909	-	-	-	296,909
Food	1,156,929	-	-	-	1,156,929
Other Costs	822,345	-	-	-	822,345
Regular instruction:					
Labor	-	415,997	-	-	415,997
Employee benefits	-	73,310	-	-	73,310
Supplies and materials	-	1,117,379	-	-	1,117,379
Other costs	-	149,873	-	-	149,873
Special needs instruction:					
Labor	-	535,110	-	-	535,110
Employee benefits	-	267,898	-	-	267,898
Supplies and materials	-	18,924	-	-	18,924
Other Costs	-	52,168	-	-	52,168
Attendance and health:					
Labor	-	475,802	-	-	475,802
Employee benefits	-	143,661	-	-	143,661
Supplies and materials	-	14,766	-	-	14,766
Other Costs	-	59,915	-	-	59,915
Transportation:					
Equipment	-	376,236	-	-	376,236
Repairs and Maintenance	-	2,082	-	-	2,082
Administration:					
Supplies and materials	-	109,901	-	-	109,901
Communications	-	29,160	-	-	29,160
Plant operation and maintenance:					
Equipment	-	202,318	-	-	202,318
Program Costs:					
Labor	-	63,988	949,090	-	1,013,078
Employee benefits	-	81,615	251,621	-	333,236
Supplies and materials	-	74,728	-	-	74,728
Other costs	-	33,862	68,822	-	102,684
Non-Instructional Services:	-	-	-	805,819	805,819
Total Expenditures	3,190,076	4,298,693	1,269,533	805,819	9,564,121
Excess (Deficiency) of Revenues Over Expenditures	39,806	115,242	(66,759)	12,860	101,149
Current:					
Transfer in (out)	-	(115,242)	-	-	(115,242)

FRANKLIN SPECIAL SCHOOL DISTRICT

Combining Statement of Revenues, Expenditures, & Changes in Fund Balance

Nonmajor Governmental Funds

June 30, 2022

	Special Revenues Funds				Total Nonmajor Governmental Funds
	Food Service Fund	Federal Projects Fund	Community Service Fund	Internal School Fund	
Total Expenditures	-	(115,242)	-	-	(115,242)
Net Change in Fund Balance	39,806	-	(66,759)	12,860	(14,093)
Fund Balance, Beginning of Year	475,570	-	105,744	575,268	1,156,582
Change in reserve for inventory	7,053	-	-	(4,961)	2,092
Fund Balance, End of Year	\$ 522,429	\$ -	\$ 38,985	\$ 583,167	1,144,581

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Actual and Budget (GAAP Basis)

Food Service Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues				
USDA reimbursements	\$ 2,042,670	\$ 2,814,842	\$ 2,869,717	\$ 54,875
State matching	150,000	150,000	121,654	(28,346)
Total intergovernmental	2,192,670	2,964,842	2,991,371	26,529
Charges for services				
Adult lunches	49,000	49,000	32,393	(16,607)
A-la-carte sales	150,000	150,000	80,283	(69,717)
Rebates and other	65,000	65,000	86,971	21,971
Total charges for services	264,000	264,000	199,647	(64,353)
Other				
Sale of Equipment	1,000	1,000	30,733	29,733
Other Revenue	-	-	8,131	8,131
Total other	1,000	1,000	38,864	8,131
Total Revenues	2,457,670	3,229,842	3,229,882	(29,693)
Expenditures:				
Food	949,670	1,137,552	1,156,929	(19,377)
Labor	1,009,882	1,009,882	913,893	95,989
Fringe benefits	319,291	319,291	296,909	22,382
Supplies	92,500	661,790	699,548	(37,758)
Transportation	8,500	8,500	14,492	(5,992)
Contracted services	15,294	-	-	-
Repairs and maintenance	17,000	17,000	34,889	(17,889)
Other	47,000	62,294	73,416	(11,122)
Total Expenditures	2,459,137	3,216,309	3,190,076	26,233
Excess (deficiency) revenues over expenditures (Net change in Fund Balance)	(1,467)	13,533	39,806	(3,460)
Fund Balance, Beginning of Year	475,570	475,570	475,570	-
Change in Reserve for Inventory	-	-	7,053	7,053
Fund Balance, End of Year	\$ 474,103	\$ 489,103	\$ 522,429	\$ 33,326

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Actual and Budget (GAAP Basis)

Federal Projects Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues				
Title I	\$ 395,094	\$ 453,418	\$ 388,448	\$ (64,970)
Title II	102,210	120,830	72,299	(48,531)
Title III	41,576	84,808	24,565	(60,243)
Title IV Safe & Drug-Free Schools	27,549	-	-	-
IDEA - part B and preschool	857,268	1,290,223	932,614	(357,609)
ESSER	-	16,640	16,640	-
ESSER 2.0	-	533,214	420,487	(112,727)
ESSER 3.0	-	2,974,298	1,606,162	(1,368,136)
Other Federal	-	975,014	952,720	(22,294)
Total Revenues	<u>1,423,697</u>	<u>6,448,445</u>	<u>4,413,935</u>	<u>(2,034,510)</u>
Expenditures:				
Food service:				
Supplies	<u>1,206</u>	<u>1,206</u>	<u>-</u>	<u>1,206</u>
Total food service	<u>1,206</u>	<u>1,206</u>	<u>-</u>	<u>1,206</u>
Regular instruction:				
Teachers	-	123,422	34,001	89,421
Other salaries	175,553	514,895	381,996	132,899
Benefits	5,279	210,143	73,310	136,833
Instructional supplies and materials	137,651	1,252,386	1,117,379	135,007
Other	183,137	349,438	149,873	199,565
Total regular instruction	<u>501,620</u>	<u>2,450,284</u>	<u>1,756,559</u>	<u>693,725</u>
Special needs instruction:				
Teachers and assistants	476,754	610,816	535,110	75,706
Benefits	279,649	332,373	267,898	64,475
Supplies	12,826	84,605	18,924	65,681
Contracted services	33,670	170,278	47,305	122,973
Other	2,759	16,814	4,863	11,951
Total special needs instruction	<u>805,658</u>	<u>1,214,886</u>	<u>874,100</u>	<u>340,786</u>
Attendance and health:				
Other salaries	-	468,741	475,802	(7,061)
Benefits	-	143,905	143,661	244
Supplies and materials	-	35,000	14,766	20,234
Other costs	14,000	62,190	59,915	2,275
Total attendance and health	<u>14,000</u>	<u>709,836</u>	<u>694,144</u>	<u>15,692</u>
Transportation:				
Benefits	37	37	-	37
Contracted services	200	2,000	-	2,000
Equipment	-	400,000	376,236	23,764
Repairs and Maintenance	1,286	5,814	2,082	3,732
Total transportation	<u>1,523</u>	<u>407,851</u>	<u>378,318</u>	<u>29,533</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Actual and Budget (GAAP Basis)

Federal Projects Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Administration:				
Contracted services	-	46,200	-	46,200
Supplies and materials	-	275,523	109,901	165,622
Communications	-	36,712	29,160	7,552
Total attendance and health	-	358,435	139,061	173,174
Plant operation and maintenance:				
Repair and Maintenance	-	150,000	-	150,000
Equipment	-	250,000	202,318	47,682
Total plant operation and maintenance	-	400,000	202,318	197,682
Program costs:				
Other salaries	-	64,000	63,988	12
Benefits	41,211	79,338	81,615	(2,277)
Supplies and materials	-	74,728	74,728	-
Other costs	4,000	52,605	33,862	18,743
Total program costs	45,211	270,671	254,193	16,478
Capital Outlay:	-	418,229	-	418,229
Total Expenditures	1,369,218	6,231,398	4,298,693	1,886,505
Excess (deficiency) revenues over expenditures	54,479	217,047	115,242	(148,005)
Other Financing Sources (Uses):				
Transfers out	(54,479)	(217,047)	(115,242)	(101,805)
Total Other Financing Sources (Uses)	(54,479)	(217,047)	(115,242)	(101,805)
Net change in fund balance	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Actual and Budget (GAAP Basis)

Community Service Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental:				
Learning center grant	\$ 80,231	\$ 80,231	\$ 52,377	\$ (27,854)
Charges for services				
Tuition and fees	1,197,527	1,197,527	1,087,462	(110,065)
Total charges for services	<u>1,277,758</u>	<u>1,277,758</u>	<u>1,139,839</u>	<u>(137,919)</u>
Other				
Miscellaneous	69,412	69,412	62,935	(6,477)
Total other	<u>69,412</u>	<u>69,412</u>	<u>62,935</u>	<u>(6,477)</u>
Total Revenues	<u>1,347,170</u>	<u>1,347,170</u>	<u>1,202,774</u>	<u>(144,396)</u>
Expenditures:				
Labor	939,314	963,069	949,090	13,979
Fringe benefits	258,063	261,957	251,621	10,336
Supplies	59,622	64,516	27,168	37,348
Food	49,400	49,400	6,571	42,829
Other	35,400	43,057	35,083	7,974
Total Expenditures	<u>1,341,799</u>	<u>1,381,999</u>	<u>1,269,533</u>	<u>112,466</u>
Excess (deficiency) revenues over expenditures	5,371	(34,829)	(66,759)	(31,930)
Net change in Fund Balance	5,371	(34,829)	(66,759)	(31,930)
Fund Balance, Beginning of Year	<u>105,744</u>	<u>105,744</u>	<u>105,744</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 111,115</u>	<u>\$ 70,915</u>	<u>\$ 38,985</u>	<u>\$ (31,930)</u>

FINANCIAL SCHEDULES

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Actual and Budget (GAAP Basis)

Capital Projects Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues				
Impact fees	\$ 950,000	\$ 950,000	\$ 759,525	\$ (190,475)
Total intergovernmental revenues				
Other revenue from local sources:				
Interest earnings	200	200	18,540	18,340
Total Revenues	<u>950,200</u>	<u>950,200</u>	<u>778,065</u>	<u>(172,135)</u>
Expenditures:				
Current:				
Regular instruction	596,000	607,000	576,338	30,662
Other Debt Service	181,110	181,110	35,000	146,110
Total current expenditures	<u>777,110</u>	<u>788,110</u>	<u>611,338</u>	<u>176,772</u>
Capital outlay:	<u>21,141,392</u>	<u>27,310,392</u>	<u>25,552,313</u>	<u>1,758,079</u>
Total Expenditures	<u>21,918,502</u>	<u>28,098,502</u>	<u>26,163,651</u>	<u>1,934,851</u>
Excess (deficiency) revenues over expenditures	(20,968,302)	(27,148,302)	(25,385,586)	(1,762,716)
Net change in Fund Balance	(20,968,302)	(27,148,302)	(25,385,586)	(1,762,716)
Fund Balance, Beginning of Year	<u>31,438,010</u>	<u>31,438,010</u>	<u>31,438,010</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,469,708</u>	<u>\$ 4,289,708</u>	<u>\$ 6,052,424</u>	<u>\$ 1,762,716</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Actual and Budget (GAAP Basis)

Debt Service Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special School District taxes:				
Property tax - current year	6,540,270	6,540,270	6,514,341	\$ (25,929)
Property tax - prior year	50,000	50,000	42,198	(7,802)
Property tax - pick-up	20,000	20,000	31,110	11,110
Interest and penalty on delinquent taxes	10,500	10,500	11,414	914
Total special school district taxes	<u>6,620,770</u>	<u>6,620,770</u>	<u>6,599,063</u>	<u>(21,707)</u>
Other revenue from local sources:				
Interest earnings	1,000	1,000	7,232	6,232
Total Revenues	<u>6,621,770</u>	<u>6,621,770</u>	<u>6,606,295</u>	<u>(15,475)</u>
Expenditures:				
Other:				
Trustee's commission	132,110	132,110	131,987	123
Debt Service:				
Principal on bonds, notes, and capital leases	3,235,000	3,235,000	3,235,000	-
Interest on bonds, notes, and capital leases	2,796,803	2,796,803	2,796,803	-
Other Debt Service	1,500	3,000	2,250	
Total Debt Service	<u>6,033,303</u>	<u>6,034,803</u>	<u>6,034,053</u>	<u>-</u>
Total Expenditures	<u>6,165,413</u>	<u>6,166,913</u>	<u>6,166,040</u>	<u>123</u>
Excess (deficiency) revenues over expenditures	456,357	454,857	440,255	(14,602)
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	456,357	454,857	440,255	(14,602)
Fund Balance, Beginning of Year	<u>1,043,835</u>	<u>1,043,835</u>	<u>1,043,835</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,500,192</u>	<u>\$ 1,498,692</u>	<u>\$ 1,484,090</u>	<u>\$ (14,602)</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Capital Assets Used in the Operation of Governmental Funds

Schedule By Function and Activity

June 30, 2022

Function and Activity	<u>Land</u>	<u>Improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
Instruction	\$ -	\$ -	\$ -	\$ 4,754,126	\$ -	\$ 4,754,126
Attendance and health	-	-	-	28,747	-	28,747
Transportation	-	-	-	39,106	3,322,506	3,361,612
Plant operation and maintenance	5,910,485	87,034,577	58,126,480	221,861	245,977	151,539,380
Community services	-	-	-	-	-	-
Food service	-	-	-	1,579,148	-	1,579,148
Administration	-	-	-	663,191	-	663,191
	<u>\$ 5,910,485</u>	<u>\$ 87,034,577</u>	<u>\$ 58,126,480</u>	<u>\$ 7,286,179</u>	<u>\$ 3,568,483</u>	<u>\$ 161,926,204</u>

Franklin Special School District

Capital Assets Used in the Operation of Governmental Funds

Schedule of Changes in Capital Assets By Function and Activity

For the Year Ended June 30, 2022

Function and Activity	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2021</u>
Instruction	\$ 6,280,791	\$ -	\$ (1,526,665)	\$ 4,754,126
Attendance and health	32,728	-	(3,981)	28,747
Transportation	3,233,978	218,836	(91,202)	3,361,612
Plant operation and maintenance	125,879,151	25,685,418	(25,189)	151,539,380
Community services	56,630	-	(56,630)	-
Food service	1,846,536	-	(267,388)	1,579,148
Administration	<u>690,720</u>	<u>-</u>	<u>(27,529)</u>	<u>663,191</u>
	<u>\$ 138,020,534</u>	<u>\$ 25,904,254</u>	<u>\$ (1,998,584)</u>	<u>\$ 161,926,204</u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Cash and Cash Equivalents

All Funds

June 30, 2022

	<u>Interest Rate</u>	<u>Amount</u>
Major Funds:		
<u>General Fund</u>		
Checking and savings accounts	Various	\$ 2,324,962
Local government investment pool	Various	<u>11,179,199</u>
Total General Fund		<u>13,504,161</u>
 <u>Debt Service Fund</u>		
Checking and savings accounts	Various	235,786
Local government investment pool	Various	<u>1,204,348</u>
		<u>1,440,134</u>
 <u>Capital Projects Fund</u>		
Checking and savings accounts	Various	594,104
Local government investment pool	Various	<u>5,585,167</u>
		<u>6,179,271</u>
 Nonmajor Funds:		
<u>Federal Projects Fund</u>		
Checking and savings account		<u>-</u>
 <u>Food Service Fund</u>		
Checking and savings accounts		<u>700,192</u>
 <u>Community Service Fund</u>		
Cash		<u>476,445</u>
 <u>Internal School Fund</u>		
Cash		<u>581,974</u>
Total		<u><u>\$ 22,882,177</u></u>

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Long-Term Debt Requirements

June 30, 2022

Fiscal Year	2012 Series	2014 Series	2016 Series	2019 Series	2020 Series	2021 Series	Total Principal	Interest	Total Principal & Interest
2023		570,000	1,195,000	965,000	270,000	140,000	3,140,000	2,661,666	5,801,666
2024		595,000	1,255,000	1,000,000	270,000	150,000	3,270,000	2,534,642	5,804,642
2025		615,000	1,320,000	1,050,000	270,000	155,000	3,410,000	2,391,378	5,801,378
2026		635,000	1,385,000	1,105,000	275,000	160,000	3,560,000	2,244,125	5,804,125
2027			1,455,000	1,160,000	930,000	170,000	3,715,000	2,087,838	5,802,838
2028				1,220,000	2,475,000	170,000	3,865,000	1,938,198	5,803,198
2029				1,280,000	2,510,000	180,000	3,970,000	1,832,035	5,802,035
2030				1,345,000	2,555,000	185,000	4,085,000	1,718,165	5,803,165
2031				1,410,000	2,600,000	195,000	4,205,000	1,597,525	5,802,525
2032				1,480,000	1,240,000	465,000	3,185,000	1,469,825	4,654,825
2033			510,000	1,555,000	800,000	440,000	3,305,000	1,352,425	4,657,425
2034				1,630,000		570,000	2,200,000	1,226,250	3,426,250
2035				1,715,000		585,000	2,300,000	1,121,950	3,421,950
2036				1,800,000		610,000	2,410,000	1,012,800	3,422,800
2037				1,890,000		635,000	2,525,000	898,400	3,423,400
2038				1,985,000		660,000	2,645,000	778,500	3,423,500
2039				2,085,000		685,000	2,770,000	652,850	3,422,850
2040						1,655,000	1,655,000	521,200	2,176,200
2041						1,720,000	1,720,000	455,000	2,175,000
2042						1,780,000	1,780,000	386,200	2,166,200
2043						1,855,000	1,855,000	315,000	2,170,000
2044						1,930,000	1,930,000	240,800	2,170,800
2045						2,005,000	2,005,000	163,600	2,168,600
2046						2,085,000	2,085,000	83,400	2,168,400
Total	\$ -	\$ 2,415,000	\$ 7,120,000	\$ 24,675,000	\$ 14,195,000	19,185,000	67,590,000	29,683,772	97,273,772

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Surety Bond and Insurance Coverage

June 30, 2022

Insurance Company	Type of Insurance	Amount	Coverage
The Ohio Casualty Insurance Co.	Public Official Bond	\$ 1,272,033	Director of Schools
The Netherlands Insurance Company	Crime Coverage:		
\$500 Deductible per Occurrence	Forgery and Alteration	150,000	Per Occurrence
\$500 Deductible per Occurrence	Blanket Public Employee Dishonesty	150,000	Per Occurrence
\$500 Deductible per Occurrence	Theft, Disappearance and Destruction - Inside Limit	150,000	Per Occurrence
\$500 Deductible per Occurrence	Theft, Disappearance and Destruction - Outside Limit	150,000	Per Occurrence
\$500 Deductible per Occurrence	Computer Fraud	150,000	Per Occurrence
\$500 Deductible per Occurrence	Money Orders and Paper Counterfeit Currency	150,000	Per Occurrence
\$500 Deductible per Occurrence	Funds Transfer Fraud	100,000	Per Occurrence
The Netherlands Insurance Company	Property Coverage:		
\$1,000 Deductible	Blanket Building & Contents	163,285,446	Limit All Locations
Per Occurrence	Equipment Breakdown	100,000,000	Limit All Locations
	Business Income/Extra Expense	100,000	Limit All Locations
	Extra Expense	1,000,000	Per Occurrence
	Ordinance or Law	500,000	Per Occurrence
	Valuable Papers & Records	100,000	Per Occurrence
	Paved Surfaces	100,000	Per Occurrence
	Signs	100,000	Per Occurrence
	Property Off-Premises	50,000	Per Occurrence
	Outdoor Property	100,000	Per Occurrence
	Accounts Receivable	100,000	Per Occurrence
\$500 Deductible	Miscellaneous Property	64,700	Per Occurrence
\$500 Deductible	Radios and Cameras	50,000	Per Occurrence
\$500 Deductible	EDP - Hardware & Software	6,552,735	Per Occurrence & Annual Aggregate
5% Deductible	Earthquake	1,000,000	Per Occurrence & Annual Aggregate
\$25,000 Deductible	Flood	1,500,000	Per Occurrence & Annual Aggregate
The Netherlands Insurance Company	General Liability	2,000,000	Aggregate Limit
	Each Occurrence Limit	1,000,000	
	Personal & Advertising Injury Limit	1,000,000	Aggregate Limit
	Damages to Premises Rented to You	500,000	Per Occurrence
	Medical Expense Limit	15,000	Any One Person
	Sexual Misconduct or Sexual Molestation	1,000,000	Per Occurrence & Annual Aggregate
\$1,000 Deductible	Employee Benefits Coverage	1,000,000	Each Employee/\$3,000,000 Aggregate
	Innocent Party Defense Coverage	300,000	Each Occurrence & Annual Aggregate
	Violent Event Response Coverage	300,000	Each Occurrence & Annual Aggregate
\$1,000 Deductible	Law Enforcement Professional Liability	1,000,000	Per Occurrence & Annual Aggregate
	Non-Monetary Relief Defense	100,000	Per Occurrence
Beazley Insurance Company	Cyber Defense, Liability and Breach Response Expense	1,000,000	Per Occurrence & Annual Aggregate
The Netherlands Insurance Company	Automobile Liability	1,000,000	Bodily Injury & Property Damage
All Per Occurrence			Liability Combined Per Occurrence
\$500 Comprehensive Deductible	Auto Physical Damage		Replacement Cost for Buses 5 Years
\$1,000 Collision Deductible-Buses			Old or Newer
\$500 Collision Deductible-All Others			Actual Cash Value for all other Vehicles
	Uninsured & Underinsured Motorist	1,000,000	Per Occurrence for Bodily Injury
			And Property Damage
	Medical Payments	5,000	Per Person
The Netherlands Insurance Company	School Leaders Errors and Omissions Liability	1,000,000	Per Claim & Annual Aggregate
\$2,500 Deductible	Non-Monetary Relief Defense	100,000	Per Claim & Annual Aggregate
Peerless Insurance Company	Umbrella	5,000,000	Per Occurrence & Annual Aggregate
Key Risk-StarNet Insurance	Workers' Compensation:	Statutory Limits	
	Bodily Injury by Accident	1,000,000	Each Accident
	Bodily Injury by Disease	1,000,000	Each Employee
	Bodily Injury by Disease	1,000,000	Policy Limit

SINGLE AUDIT SECTION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Education and
The Director of Schools
Franklin Special School District
Franklin, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Franklin Special School District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 21, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As a part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Matlock Clements, P.C.
November 21, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Members of the Board of Education and
the Director of Schools
Franklin Special School District
Franklin, Tennessee

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Franklin Special School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Franklin Special School District's major federal programs for the year ended June 30, 2022. Franklin Special School District's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Franklin Special School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Franklin Special School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Franklin Special School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Franklin Special School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Franklin Special School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists.

Eric Clements, CPA, CFE • Andy Matlock, CPA

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Franklin Special School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Franklin Special School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Franklin Special School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Franklin Special School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

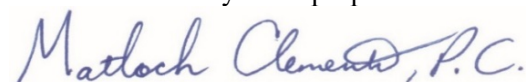
Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Matlock Clements, P.C.

November 21, 2022

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures/ Uses</u>
U.S. Department of Education			
<i>Special Education (IDEA)- Cluster</i>			
Department of Education Pass-Through			
Programs From:			
Tennessee Department of Education -IDEA Part B	84.027	H027A150052	\$ 1,032,869
Tennessee Department of Education - IDEA Preschool	84.173	H173A150095	26,296
<i>Total Special Education (IDEA)- Cluster</i>			<u>1,059,165</u>
Department of Education Pass-Through			
Programs From:			
Tennessee Department of Education -Title I	84.010 A	S010A150042	388,448
Tennessee Department of Education - Title II, Part A	84.367 A	S013A150042	72,299
Tennessee Department of Education - Title III, Part A	84.365 A	S365A150042	24,565
Tennessee Department of Education - Title IV	84.424 A	S424A170044	20,915
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER)	* 84.425 D	N/A	16,640
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER II)	* 84.425 D	N/A	420,487
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER III)	* 84.425 D	N/A	1,606,162
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund-Homeless Children and Youth *	84.425 W	N/A	<u>10,819</u>
Total Department of Education			3,619,500
U.S. Department of Agriculture			
<i>Child Nutrition- Cluster</i>			
Department of Agriculture Pass-Through			
Programs From:			
Tennessee Department of Agriculture- National School Lunch Program- Cash	* 10.555	HC16AAX16	2,704,661
National School Lunch Program- Commodities	* 10.555	HC16AAX16	161,994
Tennessee Department of Education- Pandemic-EBT Administrative Costs Grant	* 10.649	N/A	3,063
<i>Total Child Nutrition Cluster</i>			2,869,718
Tennessee Department of Agriculture- Child and Adult Care Food Program	10.558	HF16AAX16	<u>88,937</u>
Total Department of Agriculture			2,958,655
U.S. Department of Health and Human Services			
Department of Health and Human Services Pass-Through			
Programs From:			
Tennessee Department of Education- COVID 19 Epidemiology & Laboratory Capacity (ELC)	93.323	N/A	<u>931,805</u>
Total U.S. Department of Health and Human Services			931,805
Total Expenditures of Federal Awards			<u>\$ 7,509,960</u>

* Major Program

See Independent Auditor's Report and Notes to the Schedule of Expenditures of Federal Awards.

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Federal and State Financial Assistance Programs

For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Balance July 1, 2021	Receipts	Expenditures/ Uses	Balance June 30, 2022
U.S. Department of Education						
<i>Special Education (IDEA)- Cluster</i>						
Department of Education Pass-Through						
Programs From:						
Tennessee Department of Education -IDEA Part B	84.027	H027A150052	\$ -	\$ 836,521	\$ 1,032,869	\$ (196,348)
TN Department of Education - IDEA Preschool	84.173	H173A150095	(11,365)	34,641	26,296	(3,020)
<i>Total Special Education (IDEA)- Cluster</i>			<u>(11,365)</u>	<u>871,162</u>	<u>1,059,165</u>	<u>(199,368)</u>
Department of Education Pass-Through						
Programs From:						
Tennessee Department of Education -Title I	84.010 A	S010A150042	(321)	323,816	388,448	(64,953)
Tennessee Department of Education - Title II, Part A	84.367 A	S013A150042	-	59,239	72,299	(13,060)
Tennessee Department of Education - Title III, Part A	84.365 A	S365A150042	(542)	23,898	24,565	(1,209)
Tennessee Department of Education -Title IV	84.424 A	S424A170044	(7,791)	26,128	20,915	(2,578)
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER)	* 84.425 D	N/A	(1,989)	18,629	16,640	-
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER II)	* 84.425 D	N/A	(720,904)	1,129,507	420,487	(11,884)
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund (ESSER III)	* 84.425 D	N/A	-	1,279,651	1,606,162	(326,511)
COVID 19 - Education Stablization Fund - Literacy Training Teacher Stipend Grant	* 84.425 B	N/A	(45,000)	45,000	-	-
COVID 19 - Education Stablization Fund -Elementary and Secondary School Emergency Relief Fund-Homeless Children and Youth	* 84.425 W	N/A	-	10,819	10,819	-
Total U.S. Department of Education			<u>(776,547)</u>	<u>3,787,849</u>	<u>3,619,500</u>	<u>(619,563)</u>

* Major Program

See Independent Auditor's Report and Notes to the Schedule of Expenditures of Federal Awards.

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Federal and State Financial Assistance Programs

For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Balance July 1, 2021	Receipts	Expenditures/ Uses	Balance June 30, 2022
U.S. Department of Agriculture						
<i>Child Nutrition- Cluster</i>						
Department of Agriculture Pass-Through						
Programs From:						
Tennessee Department of Education-						
National School Lunch Program-Cash	* 10.555	HC16AAX16	(108,820)	2,813,481	2,704,661	-
National School Lunch Program-Commodities	* 10.555	HC16AAX16	-	161,994	161,994	-
Tennessee Department of Education-						
Pandemic-EBT Administrative Costs Grant	* 10.649	N/A	-	3,063	3,063	-
Total Child Nutrition Cluster			<u>(108,820)</u>	<u>2,978,538</u>	<u>2,869,718</u>	<u>-</u>
Tennessee Department of Agriculture-						
Child and Adult Care Food Program	10.558	N/A	-	88,937	88,937	-
Total U.S. Department of Agriculture			<u>(108,820)</u>	<u>3,067,475</u>	<u>2,958,655</u>	<u>-</u>
U.S. Department of Health and Human Services						
Department of Health and Human Services Pass-Through						
Programs From:						
Tennessee Department of Education- COVID 19						
Epidemiology & Laboratory Capacity (ELC)	93.323	N/A	-	744,443	931,805	(187,362)
Total U.S. Department of Health and Human Services			<u>-</u>	<u>744,443</u>	<u>931,805</u>	<u>(187,362)</u>
Total Expenditures of Federal Awards			<u>\$ (896,732)</u>	<u>\$ 7,599,767</u>	<u>\$ 7,509,960</u>	<u>\$ (806,925)</u>

* Major Program

See Independent Auditor's Report and Notes to the Schedule of Expenditures of Federal Awards.

FRANKLIN SPECIAL SCHOOL DISTRICT

Schedule of Federal and State Financial Assistance Programs

For the Year Ended June 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Balance July 1, 2021</u>	<u>Receipts</u>	<u>Expenditures/ Uses</u>	<u>Balance June 30, 2022</u>
<u>State Grants</u>						
Tennessee Department of Education						
Direct Programs:						
Lottery for Pre K/Pre K Pilot	N/A		\$ (95,263)	\$ 330,391	\$ 303,159	\$ (68,031)
Lottery for Education After School	N/A		(5,396)	55,976	52,377	(1,797)
Coordinated School Health Grant	N/A		(32,874)	98,592	80,000	(14,282)
Safe School Act of 1998	N/A		(4,218)	66,058	61,840	-
Summer Learning Camps	N/A		(233,100)	233,100	208,309	(208,309)
Bridge Camp	N/A		(126,583)	126,583	119,680	(119,680)
Learning Camp Transportation	N/A		(34,775)	50,549	58,667	(42,893)
STREAM Mini Camps	N/A		-	5,408	39,100	(33,692)
BEP	N/A		-	15,221,059	15,221,059	-
Child Nutrition -State Match	N/A		-	12,675	12,675	-
EOC Reimbursement Program Grant	N/A		-	20,042	20,042	-
No Kid Hungry Grant	N/A		-	6,600	6,600	-
SIS Subsidy	N/A		-	5,359	5,359	-
SPDG Reengagement Grant	N/A		-	3,040	3,040	-
Career Ladder	N/A		(1,179)	59,582	59,582	(1,179)
			<u>\$ (533,388)</u>	<u>\$ 16,295,014</u>	<u>\$ 16,251,489</u>	<u>\$ (489,863)</u>

* Major Program

See Independent Auditor's Report and Notes to the Schedule of Expenditures of Federal Awards.

FRANKLIN SPECIAL SCHOOL DISTRICT

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

1.) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Franklin Special School District under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Franklin Special School District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Franklin Special School District.

2.) Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3.) Indirect Cost Rates

Franklin Special School District uses a 4.08 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

FRANKLIN SPECIAL SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

I. Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor’s report issued on compliance for major programs:	Unmodified
Internal control over major federal programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified?	None reported
Audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

- CFDA # 84.425D COVID 19 – Education Stabilization Fund
- CFDA # 93.323 COVID 19 – Epidemiology & Laboratory Capacity (ELC)

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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II. Financial Statement Findings – Required to be reported in Accordance With Government Auditing Standards.

No matters were reported.

III. Federal Award Findings – Required to be reported in Accordance with 2 CFR 200.516(a) of the Uniform Guidance

No matters were reported.

FRANKLIN SPECIAL SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

I. Prior Year Financial Statement Findings – Required to be reported in Accordance with Government Auditing Standards.

There were no prior findings reported.

II. Prior Year Federal Award Findings – Required to be reported in Accordance with 2 CFR 200.516(a) of the Uniform Guidance.

There were no prior findings reported.



FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS

ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

JUNE 30, 2022

Matlock Clements

Certified Public Accountants

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**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS
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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Education and
The Director of Schools
Franklin Special School District
Franklin, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying combined balance sheet – regulatory basis of Franklin Special School District's Internal School Funds as of June 30, 2022, and the related combined statement of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Franklin Special School District's Internal School Funds basic financial statements, as listed in the table of contents. We also have audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures, and changes in fund balances – regulatory basis presented as supplementary information, in the accompanying financial statements as of and for the year ended June 30, 2022, as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Franklin Special School District's Internal School Funds as of June 30, 2022, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A. In addition, in our opinion, the accompanying individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Franklin Special School's Internal School Funds as of June 30, 2022, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Franklin Special School District's Internal School Funds as of June 30, 2022, or changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Franklin Special School District's Internal School Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note A of the financial statements, the financial statements are prepared by Franklin Special School District's Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee.

Eric Clements, CPA, CFE • Andy Matlock, CPA

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Franklin Special School District's Internal School Funds' internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Franklin Special School District's Internal School Funds' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the combined financial statements—regulatory basis that collectively comprise the Franklin Special School District's Internal School Funds' basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual school financial statements – regulatory basis, presented as supplementary information. The supplemental schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements – regulatory basis of the schools. As described in Note D of the financial statements, the supplementary schedules, as listed in the table of contents, are prepared by Franklin Special School District's Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated, September 2, 2022, on our consideration of the Franklin Special School District's Internal School Funds internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Franklin Special School District's Internal School Funds internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Franklin Special School District's Internal School Funds internal control over financial reporting and compliance.



Matlock Clements, P.C.
Murfreesboro, Tennessee
September 2, 2022

**FRANKLIN SPECIAL SCHOOL DISTRICT-INTERNAL SCHOOL FUNDS
COMBINED BALANCE SHEET-REGULATORY BASIS-ALL SCHOOLS
JUNE 30, 2022**

	Franklin Elementary School	Freedom Intermediate School	Freedom Middle School	Johnson Elementary School	Liberty Elementary School	Moore Elementary School	Poplar Grove Elementary School	Poplar Grove Middle School	Total
ASSETS									
Cash in Bank-Checking	\$ 104,247	\$ 98,800	\$ 98,024	\$ 31,118	\$ 63,311	\$ 105,460	\$ 32,334	\$ 48,680	\$ 581,974
Accounts Receivable	346	-	-	-	20	150	-	-	516
Inventory	-	-	-	-	-	-	727	-	727
Total Assets	\$ 104,593	\$ 98,800	\$ 98,024	\$ 31,118	\$ 63,331	\$ 105,610	\$ 33,061	\$ 48,680	\$ 583,217
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 50
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 50
Fund Balances:									
General Fund:									
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727	\$ -	\$ 727
Unassigned	62,341	66,635	42,529	14,437	24,878	70,354	20,235	26,304	327,713
Total General Fund	\$ 62,341	\$ 66,635	\$ 42,529	\$ 14,437	\$ 24,878	\$ 70,354	\$ 20,962	\$ 26,304	\$ 328,440
Restricted fund:									
Restricted	\$ 39,604	\$ 13,573	\$ 10,565	\$ 14,768	\$ 22,728	\$ 12,754	\$ 9,036	\$ 7,733	\$ 130,761
Assigned	2,648	18,592	44,930	1,913	15,675	22,502	3,063	14,643	123,966
Total Restricted Fund	\$ 42,252	\$ 32,165	\$ 55,495	\$ 16,681	\$ 38,403	\$ 35,256	\$ 12,099	\$ 22,376	\$ 254,727
Total Fund Balances	\$ 104,593	\$ 98,800	\$ 98,024	\$ 31,118	\$ 63,281	\$ 105,610	\$ 33,061	\$ 48,680	\$ 583,167
Total Liabilities and Fund Balances	\$ 104,593	\$ 98,800	\$ 98,024	\$ 31,118	\$ 63,331	\$ 105,610	\$ 33,061	\$ 48,680	\$ 583,217

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT-INTERNAL SCHOOL FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-ALL SCHOOLS-REGULATORY BASIS-ALL SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022**

	Franklin Elementary School	Freedom Intermediate School	Freedom Middle School	Johnson Elementary School	Liberty Elementary School	Moore Elementary School	Poplar Grove Elementary School	Poplar Grove Middle School	Total
Fund Balances, July 1, 2021	\$ 84,423	\$ 122,205	\$ 88,980	\$ 20,809	\$ 60,891	\$ 85,754	\$ 57,422	\$ 54,784	\$ 575,268
Prior Period Adjustments	-	-	-	-	-	-	-	-	-
Adjusted Fund Balances, July 1, 2021	\$ 84,423	\$ 122,205	\$ 88,980	\$ 20,809	\$ 60,891	\$ 85,754	\$ 57,422	\$ 54,784	\$ 575,268
Revenues	\$ 98,977	\$ 120,997	\$ 125,283	\$ 97,693	\$ 76,073	\$ 122,003	\$ 92,271	\$ 85,382	\$ 818,679
Expenditures	78,807	143,885	116,239	86,059	73,683	102,147	115,873	89,126	805,819
Excess of Revenues Over (Under) Expenditures	\$ 20,170	\$ (22,888)	\$ 9,044	\$ 11,634	\$ 2,390	\$ 19,856	\$ (23,602)	\$ (3,744)	\$ 12,860
Other Financing Sources (Uses):									
Changes [Increase (Decrease)] in Inventory	\$ -	\$ (517)	\$ -	\$ (1,325)	\$ -	\$ -	\$ (759)	\$ (2,360)	\$ (4,961)
Operating Transfers In	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ (517)	\$ -	\$ (1,325)	\$ -	\$ -	\$ (759)	\$ (2,360)	\$ (4,961)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 20,170	\$ (23,405)	\$ 9,044	\$ 10,309	\$ 2,390	\$ 19,856	\$ (24,361)	\$ (6,104)	\$ 7,899
Fund Balances, June 30, 2022	\$ 104,593	\$ 98,800	\$ 98,024	\$ 31,118	\$ 63,281	\$ 105,610	\$ 33,061	\$ 48,680	\$ 583,167

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

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Background

Section 49-2-110, *Tennessee Code Annotated*, provides for internal school funds, establishes responsibility for those funds, and requires schools to adopt and follow a uniform accounting manual.

Note A – Summary of Significant Accounting Policies

1. Financial Reporting Entity

This report includes only the internal school funds of Franklin Special School District. Internal school funds consist of financial resources accounted for at the individual schools.

Internal School Funds

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

Student Activity Funds

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

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

2. Other Comprehensive Basis of Accounting (OCBOA)

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

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note A – Summary of Significant Accounting Policies – (Continued)

2. Other Comprehensive Basis of Accounting (OCBOA) – (Continued)

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

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

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

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

3. Measurement Focus and Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets and the fund balances report only spendable resources. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

4. Fund Structure

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

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note A – Summary of Significant Accounting Policies – (Continued)

5. Fund Structure – (Continued)

General Fund

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

Restricted Fund

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

6. Inventory

Inventories are stated at lower of cost (first-in, first-out) or market (net realizable value). The purchases method is used to account for inventories. Under the purchases method, inventories are reported as an expenditure when purchased (or when received for donated items) rather than being capitalized as an asset. However, significant amounts of inventory, if any, on hand at year-end are reported as an asset in the financial statements.

In accordance with generally accepted accounting principles, the fair value of donated goods and supplies are recognized as revenues and expenditures in the financial statements. For the current year no significant amounts of such donations were received.

7. Fund Balances

Nonspendable Fund Balance

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

Restricted Fund Balance

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

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

Assigned Fund Balance

Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above. Inventory amounts for restricted accounts are reflected as assigned

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note A – Summary of Significant Accounting Policies – (Continued)

6. Fund Balances – (Continued)

because the use of the proceeds from the sale of those inventories is assigned. Board of Education allocation amounts not spent by the end of the fiscal year are reflected as assigned in the general fund because the Board's intent is for those resources to be expended for instruction, administration, and/or operations and maintenance.

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

Unassigned Fund Balance

In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for unassigned fund balance. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund. When both assigned and unassigned resources are available for use, it is the school system's policy to use assigned resources first, then unassigned resources as they are needed.

The fund balance detail for Franklin Special School District is reflected in Table 1, located after Note F. Additional detail is provided on the individual school financial statements.

Note B – Deposits

Cash Deposits

Cash in bank represents funds on deposit in various depositories.

Custodial Credit Risk

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

Legal Provisions

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

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

Note C- Capital Assets

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

Note D- Supplementary Information

All information contained in the section of this report under the table of contents heading of Supplementary information was subjected to the same audit standards as the combined and individual financial statements and was prepared in conformity with the accounting practices prescribed by the *Tennessee Internal School Uniform Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Note E- Risk and Uncertainties

During March 2020, local, U.S., and world governments have encouraged self-isolation to curtail the spread of the global pandemic, coronavirus disease (COVID-19), by mandating temporary work stoppage in many sectors and imposing limitations on travel and size and duration of group meetings. Most industries are experiencing disruption to business operations and the impact of reduced consumer spending. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. The overall financial impact and duration of this economic uncertainty on the schools cannot be estimated at this time.

Note F- Subsequent Events

Subsequent events have been evaluated through September 2, 2022, the date which the financial statements were available to be issued.

FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

(Table 1 - Fund Balance Detail)

	Franklin Elementary School		Freedom Intermediate School		Freedom Middle School		Johnson Elementary School		Liberty Elementary School		Moore Elementary School		Poplar Grove Elementary School	
	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund	General Fund	Restricted Fund
Fund Balances:														
Nonspendable:														
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727	\$ -
Restricted for:														
BOE Funds	-	12,684	-	9,251	-	9,600	-	4,170	-	6,866	-	9,545	-	4,912
Grant Funds	-	1,337	-	190	-	879	-	-	-	4,705	-	2,884	-	1,294
Other Purposes	-	25,583	-	4,132	-	86	-	10,598	-	11,157	-	325	-	2,830
Assigned to:														
Athletic Accounts	-	-	-	-	-	28,490	-	-	-	-	-	-	-	-
Class Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	49
Club Accounts	-	-	-	-	-	3,218	-	-	-	-	-	-	-	-
Other Accounts	-	2,648	-	18,592	-	13,222	-	1,913	-	15,675	-	-	-	3,014
Unassigned:	<u>62,341</u>	<u>-</u>	<u>66,635</u>	<u>-</u>	<u>42,529</u>	<u>-</u>	<u>14,437</u>	<u>-</u>	<u>24,878</u>	<u>-</u>	<u>70,354</u>	<u>-</u>	<u>20,235</u>	<u>-</u>
Total Fund Balances:	<u>\$ 62,341</u>	<u>\$ 42,252</u>	<u>\$ 66,635</u>	<u>\$ 32,165</u>	<u>\$ 42,529</u>	<u>\$ 55,495</u>	<u>\$ 14,437</u>	<u>\$ 16,681</u>	<u>\$ 24,878</u>	<u>\$ 38,403</u>	<u>\$ 70,354</u>	<u>\$ 12,754</u>	<u>\$ 20,962</u>	<u>\$ 12,099</u>

	Poplar Grove Middle School		Total	
	General Fund	Restricted Fund	General Fund	Restricted Fund
Fund Balances:				
Nonspendable:				
Inventory	\$ -	\$ -	\$ 727	\$ -
Restricted for:				
BOE Funds	-	6,004	-	63,032
Grant Funds	-	33	-	11,322
Other Purposes	-	1,696	-	56,407
Assigned to:				
Athletic Accounts	-	4,180	-	32,670
Class Accounts	-	863	-	912
Club Accounts	-	5,424	-	8,642
Other Accounts	-	4,176	-	59,240
Unassigned:	<u>26,304</u>	<u>-</u>	<u>327,713</u>	<u>-</u>
Total Fund Balances:	<u>\$ 26,304</u>	<u>\$ 22,376</u>	<u>\$ 328,440</u>	<u>\$ 232,225</u>

FRANKLIN SPECIAL SCHOOL DISTRICT
FRANKLIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2022

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 61,995	\$ -	\$ 346	\$ -	\$ -	\$ 62,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,341	\$ 62,341	\$ 62,341
Restricted Fund															
Other Accounts:															
BOE - Instr. Supplies/Materials	\$ -	\$ 12,684	\$ -	\$ -	\$ -	\$ -	\$ 12,684	\$ -	\$ -	\$ -	\$ 12,684	\$ -	\$ -	\$ 12,684	\$ 12,684
CARTER- Instructional Equip & Supplies	-	157	-	-	-	-	157	-	-	-	157	-	-	157	157
Coordinated School Health Grant	-	1,253	-	-	-	-	1,253	-	-	-	1,253	-	-	1,253	1,253
Donations - Elks Club	-	4	-	-	-	-	4	-	-	-	4	-	-	4	4
Donations - Fine Arts	-	24,746	-	-	-	-	24,746	-	-	-	24,746	-	-	24,746	24,746
Fuel Up to Play Grant	-	53	-	-	-	-	53	-	-	-	53	-	-	53	53
Lowe's Toolbox Ed. Grant	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1
FES Staff Appreciation	-	467	-	-	-	-	467	-	-	-	-	467	-	467	467
Recycling Fund	-	676	-	-	-	-	676	-	-	-	676	-	-	676	676
St. Paul's Millennium Development Goal	-	16	-	-	-	-	16	-	-	-	-	16	-	16	16
Sunshine Fund	-	2,160	-	-	-	-	2,160	-	-	-	-	2,160	-	2,160	2,160
Target Field Trip Grant	-	29	-	-	-	-	29	-	-	-	29	-	-	29	29
Teacher's Lounge Vending	-	5	-	-	-	-	5	-	-	-	-	5	-	5	5
TEEA Grant	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1
Total Restricted	\$ -	\$ 42,252	\$ -	\$ -	\$ -	\$ -	\$ 42,252	\$ -	\$ -	\$ -	\$ 39,604	\$ 2,648	\$ -	\$ 42,252	\$ 42,252
Total General and Restricted	\$ -	\$ 104,247	\$ -	\$ 346	\$ -	\$ -	\$ 104,593	\$ -	\$ -	\$ -	\$ 39,604	\$ 2,648	\$ 62,341	\$ 104,593	\$ 104,593

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

FRANKLIN SPECIAL SCHOOL DISTRICT
FRANKLIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Other Financing Sources (Uses)			Fund Balances 6/30/2022	
						Transfers In	Transfers Out	Change (Decrease) in Inventory		Residual Equity Transfer In (Out)
General Fund										
Administration				\$ -	\$ 2,102					
Book Fair				4,981	3,058					
Field Trips				11,459	7,832					
Fines, Fees & Dues				120	-					
Fundraising				44,875	18,076					
Gifts, Bequests, Donations				3,389	-					
Instruction				-	30,831					
Interest				315	-					
Operations & Maintenance				-	474					
Pictures				193	-					
Recycling/Beautification				810	-					
Student Rewards				-	1,898					
Yearbook				1,169	-					
Total General	\$ 59,301	\$ -	\$ 59,301	\$ 67,311	\$ 64,271	\$ -	\$ -	\$ -	\$ -	\$ 62,341
Restricted Fund										
Other Accounts:										
BOE - Instr. Supplies/Materials	\$ 10,094	\$ -	\$ 10,094	\$ 7,126	\$ 4,536	\$ -	\$ -	\$ -	\$ -	\$ 12,684
CARTER- Instructional Equip & Supplies	157	-	157	-	-	-	-	-	-	157
Coordinated School Health Grant	1,252	-	1,252	1,200	1,199	-	-	-	-	1,253
Donations - Elks Club	4	-	4	-	-	-	-	-	-	4
Donations - Fine Arts	10,096	-	10,096	18,090	3,440	-	-	-	-	24,746
Fuel Up to Play Grant	53	-	53	-	-	-	-	-	-	53
Lowe's Toolbox Ed. Grant	1	-	1	-	-	-	-	-	-	1
FES Staff Appreciation	855	-	855	4,520	4,908	-	-	-	-	467
Recycling Fund	676	-	676	-	-	-	-	-	-	676

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

FRANKLIN SPECIAL SCHOOL DISTRICT
FRANKLIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2022
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
St. Paul's Millennium Development Goal	16	-	16	-	-	-	-	-	-	16
Sunshine Fund	1,883	-	1,883	730	453	-	-	-	-	2,160
Target Field Trip Grant	29	-	29	-	-	-	-	-	-	29
Teacher's Lounge Vending	5	-	5	-	-	-	-	-	-	5
TEEA Grant	1	-	1	-	-	-	-	-	-	1
Total Restricted	\$ 25,122	\$ -	\$ 25,122	\$ 31,666	\$ 14,536	\$ -	\$ -	\$ -	\$ -	\$ 42,252
Total General and Restricted	\$ 84,423	\$ -	\$ 84,423	\$ 98,977	\$ 78,807	\$ -	\$ -	\$ -	\$ -	\$ 104,593

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
FREEDOM INTERMEDIATE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2022**

	ASSETS						LIABILITIES AND FUND BALANCES								
							LIABILITIES		FUND BALANCES						
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 66,635	\$ -	\$ -	\$ -	\$ -	\$ 66,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,635	\$ 66,635	\$ 66,635
Restricted Fund															
Other Accounts:															
Band	\$ -	\$ 5,501	\$ -	\$ -	\$ -	\$ -	\$ 5,501	\$ -	\$ -	\$ -	\$ -	\$ 5,501	\$ -	\$ 5,501	\$ 5,501
BOE - Instr. Supplies/Materials	-	9,251	-	-	-	-	9,251	-	-	-	9,251	-	-	9,251	9,251
Chorus/Drama	-	4,717	-	-	-	-	4,717	-	-	-	-	4,717	-	4,717	4,717
Dollar General Literacy Grant	-	51	-	-	-	-	51	-	-	-	51	-	-	51	51
FIS Bulldog Council	-	6,802	-	-	-	-	6,802	-	-	-	-	6,802	-	6,802	6,802
FIS Staff Appreciation	-	884	-	-	-	-	884	-	-	-	-	884	-	884	884
Library Donations	-	62	-	-	-	-	62	-	-	-	62	-	-	62	62
Ready to Code Grant	-	11	-	-	-	-	11	-	-	-	11	-	-	11	11
Recycling Funds	-	2,927	-	-	-	-	2,927	-	-	-	2,927	-	-	2,927	2,927
Restricted Donations	-	1,143	-	-	-	-	1,143	-	-	-	1,143	-	-	1,143	1,143
Sunshine Fund	-	572	-	-	-	-	572	-	-	-	-	572	-	572	572
Teacher Grant - Parker	-	128	-	-	-	-	128	-	-	-	128	-	-	128	128
Teacher Memorial Fund	-	116	-	-	-	-	116	-	-	-	-	116	-	116	116
Total Restricted	\$ -	\$ 32,165	\$ -	\$ -	\$ -	\$ -	\$ 32,165	\$ -	\$ -	\$ -	\$ 13,573	\$ 18,592	\$ -	\$ 32,165	\$ 32,165
Total General and Restricted	\$ -	\$ 98,800	\$ -	\$ -	\$ -	\$ -	\$ 98,800	\$ -	\$ -	\$ -	\$ 13,573	\$ 18,592	\$ 66,635	\$ 98,800	\$ 98,800

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
FREEDOM INTERMEDIATE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Other Financing Sources (Uses)			Fund Balances 6/30/2022	
						Transfers In	Transfers Out	Change (Decrease) in Inventory		Residual Equity Transfer In (Out)
General Fund										
Administration				\$ -	\$ 3,093					
Field Trips				8,540	8,857					
Fines & Fees				364	-					
Fundraising				46,681	36,667					
Gifts, Bequests, Donations				4,200	-					
Instruction				-	47,800					
Interest				333	-					
Library				-	1,965					
Operation and Maintenance				-	1,460					
Pictures				4,746	-					
Student Workbooks				1,324	13					
T-Shirts				1,413	1,251					
Yearbook				785	-					
Total General	\$ 99,872	\$ -	\$ 99,872	\$ 68,386	\$ 101,106	\$ -	\$ -	\$ (517)	\$ -	\$ 66,635
Restricted Fund										
Other Accounts:										
Band	\$ 1,844	\$ -	\$ 1,844	\$ 5,794	\$ 2,137	\$ -	\$ -	\$ -	\$ -	\$ 5,501
BOE - Instr. Supplies/Materials	8,033	-	8,033	9,679	8,461	-	-	-	-	9,251
Chorus/Drama	4,859	-	4,859	19,546	19,688	-	-	-	-	4,717
Dollar General Literacy Grant	210	-	210	-	159	-	-	-	-	51
FIS Bulldog Council	2,667	-	2,667	8,194	4,059	-	-	-	-	6,802
FIS Staff Appreciation	709	-	709	3,782	3,607	-	-	-	-	884
Library Donations	90	-	90	1,983	2,011	-	-	-	-	62
Ready to Code Grant	11	-	11	-	-	-	-	-	-	11
Recycling Funds	2,215	-	2,215	810	98	-	-	-	-	2,927

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
FREEDOM INTERMEDIATE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2022
						Transfers In	Transfers Out	Change (Decrease) in Inventory	Residual Equity Transfer In (Out)	
Restricted Donations	1,003	-	1,003	765	625	-	-	-	-	1,143
Sunshine Fund	448	-	448	2,058	1,934	-	-	-	-	572
Teacher Grant - Parker	128	-	128	-	-	-	-	-	-	128
Teacher Memorial Fund	116	-	116	-	-	-	-	-	-	116
Total Restricted	\$ 22,333	\$ -	\$ 22,333	\$ 52,611	\$ 42,779	\$ -	\$ -	\$ -	\$ -	\$ 32,165
Total General and Restricted	\$ 122,205	\$ -	\$ 122,205	\$ 120,997	\$ 143,885	\$ -	\$ -	\$ (517)	\$ -	\$ 98,800

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
FREEDOM MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2022**

	ASSETS						LIABILITIES AND FUND BALANCES								Total Liabilities and Fund Balances
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non- Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	
General Fund	\$ -	\$ 42,529	\$ -	\$ -	\$ -	\$ -	\$ 42,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,529	\$ 42,529	\$ 42,529
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 24,123	\$ -	\$ -	\$ -	\$ -	\$ 24,123	\$ -	\$ -	\$ -	\$ -	\$ 24,123	\$ -	\$ 24,123	\$ 24,123
Cheerleaders	-	4,367	-	-	-	-	4,367	-	-	-	-	4,367	-	4,367	4,367
Club Accounts:															
Best Buddies Club	-	18	-	-	-	-	18	-	-	-	-	18	-	18	18
Outdoor Environmental Club	-	3,200	-	-	-	-	3,200	-	-	-	-	3,200	-	3,200	3,200
Other Accounts:															
Art	-	431	-	-	-	-	431	-	-	-	-	431	-	431	431
Band	-	1,070	-	-	-	-	1,070	-	-	-	-	1,070	-	1,070	1,070
BOE - Instr. Supplies/Materials	-	9,600	-	-	-	-	9,600	-	-	-	9,600	-	-	9,600	9,600
Chorus	-	5,518	-	-	-	-	5,518	-	-	-	-	5,518	-	5,518	5,518
Dollar General Literacy Grant	-	879	-	-	-	-	879	-	-	-	879	-	-	879	879
Drama	-	724	-	-	-	-	724	-	-	-	-	724	-	724	724
Freedom Families	-	585	-	-	-	-	585	-	-	-	-	585	-	585	585
NJHS	-	50	-	-	-	-	50	-	-	-	-	50	-	50	50
Recycling Fund	-	3,811	-	-	-	-	3,811	-	-	-	-	3,811	-	3,811	3,811
Stem Grant-Leadership Academy	-	86	-	-	-	-	86	-	-	-	86	-	-	86	86
Student Council	-	161	-	-	-	-	161	-	-	-	-	161	-	161	161
Sunshine Fund	-	512	-	-	-	-	512	-	-	-	-	512	-	512	512
Teacher Funds	-	360	-	-	-	-	360	-	-	-	-	360	-	360	360
Total Restricted	\$ -	\$ 55,495	\$ -	\$ -	\$ -	\$ -	\$ 55,495	\$ -	\$ -	\$ -	\$ 10,565	\$ 44,930	\$ -	\$ 55,495	\$ 55,495
Total General and Restricted	\$ -	\$ 98,024	\$ -	\$ -	\$ -	\$ -	\$ 98,024	\$ -	\$ -	\$ -	\$ 10,565	\$ 44,930	\$ 42,529	\$ 98,024	\$ 98,024

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
FREEDOM MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Other Financing Sources (Uses)							Fund Balances 6/30/2022
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)		
General Fund											
Administration				\$ -	\$ 7,128						
Field Trips				4,820	-						
Fines, Fees, & Dues				2,368	-						
Fundraising				23,144	6,676						
Gifts, Bequests, Donations				12,631	-						
Instruction				-	8,834						
Interest				298	-						
Operations & Maintenance				-	215						
Resale				2,032	990						
Student Rewards				3,019	13,147						
Total General	\$ 31,207	\$ -	\$ 31,207	\$ 48,312	\$ 36,990	\$ -	\$ -	\$ -	\$ -	\$ 42,529	
Restricted Fund											
Athletic Accounts:											
Athletics	\$ 21,385	\$ -	\$ 21,385	\$ 26,692	\$ 23,954	\$ -	\$ -	\$ -	\$ -	\$ 24,123	
Cheerleaders	4,429	-	4,429	8,524	8,586	-	-	-	-	4,367	
Club Accounts:											
Best Buddies Club	18	-	18	-	-	-	-	-	-	18	
Outdoor Environmental Club	3,825	-	3,825	700	1,325	-	-	-	-	3,200	
Other Accounts:											
Art	431	-	431	-	-	-	-	-	-	431	
Band	5,516	-	5,516	12,326	16,772	-	-	-	-	1,070	
BOE - Instr. Supplies/Materials	7,878	-	7,878	9,738	8,016	-	-	-	-	9,600	
Chorus	5,661	-	5,661	434	577	-	-	-	-	5,518	

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
FREEDOM MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2022
						Transfers In	Transfers Out			
Dollar General Literacy Grant	879	-	879	-	-	-	-	-	-	879
Drama	789	-	789	12,310	12,375	-	-	-	-	724
Freedom Families	904	-	904	-	319	-	-	-	-	585
NJHS	419	-	419	149	518	-	-	-	-	50
Recycling Fund	3,098	-	3,098	810	97	-	-	-	-	3,811
Stem Grant-Leadership Academy	1,366	-	1,366	-	1,280	-	-	-	-	86
Student Council	339	-	339	291	469	-	-	-	-	161
Sunshine Fund	382	-	382	2,062	1,932	-	-	-	-	512
Teacher Funds	454	-	454	2,935	3,029	-	-	-	-	360
Total Restricted	\$ 57,773	\$ -	\$ 57,773	\$ 76,971	\$ 79,249	\$ -	\$ -	\$ -	\$ -	\$ 55,495
Total General and Restricted	\$ 88,980	\$ -	\$ 88,980	\$ 125,283	\$ 116,239	\$ -	\$ -	\$ -	\$ -	\$ 98,024

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
JOHNSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2022**

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 14,437	\$ -	\$ -	\$ -	\$ -	\$ 14,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,437	\$ 14,437	\$ 14,437
Restricted Fund															
Other Accounts:															
BOE - Instr. Supplies/Materials	\$ -	\$ 4,170	\$ -	\$ -	\$ -	\$ -	\$ 4,170	\$ -	\$ -	\$ -	\$ 4,170	\$ -	\$ -	\$ 4,170	\$ 4,170
Fuel Up to Play	-	503	-	-	-	-	503	-	-	-	503	-	-	503	503
Donations	-	1,721	-	-	-	-	1,721	-	-	-	1,721	-	-	1,721	1,721
JES Carnival	-	373	-	-	-	-	373	-	-	-	-	373	-	373	373
Recycling Fund	-	2,719	-	-	-	-	2,719	-	-	-	2,719	-	-	2,719	2,719
Restricted Donations - Library	-	165	-	-	-	-	165	-	-	-	165	-	-	165	165
Restricted Donations - PE	-	5,490	-	-	-	-	5,490	-	-	-	5,490	-	-	5,490	5,490
Sunshine Fund	-	836	-	-	-	-	836	-	-	-	-	836	-	836	836
Teacher Appreciation	-	635	-	-	-	-	635	-	-	-	-	635	-	635	635
Teacher's Lounge Vending	-	69	-	-	-	-	69	-	-	-	-	69	-	69	69
Total Restricted	\$ -	\$ 16,681	\$ -	\$ -	\$ -	\$ -	\$ 16,681	\$ -	\$ -	\$ -	\$ 14,768	\$ 1,913	\$ -	\$ 16,681	\$ 16,681
Total General and Restricted	\$ -	\$ 31,118	\$ -	\$ -	\$ -	\$ -	\$ 31,118	\$ -	\$ -	\$ -	\$ 14,768	\$ 1,913	\$ 14,437	\$ 31,118	\$ 31,118

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
JOHNSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021			Other Financing Sources (Uses)			Residual Equity Transfer In (Out)	Fund Balances 6/30/2022
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory		
General Fund										
Administration				\$ -	\$ 2,696					
Field Trips				8,012	8,233					
Fines, Fees, & Dues				647	-					
Fundraising				49,194	10,782					
Gifts, Bequests, Donations				7,842	-					
Instruction				-	35,274					
Interest				117	-					
Library				116	-					
Resale Items				6,527	4,771					
School Events				155	-					
Total General	\$ 4,908	\$ -	\$ 4,908	\$ 72,610	\$ 61,756	\$ -	\$ -	\$ (1,325)	\$ -	\$ 14,437
Restricted Fund										
Other Accounts:										
Art	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
BOE - Instr. Supplies/Materials	3,349	-	3,349	7,493	6,672	-	-	-	-	4,170
Fuel Up to Play	503	-	503	-	-	-	-	-	-	503
Donations	1,311	-	1,311	9,269	8,859	-	-	-	-	1,721
JES Carnival	100	-	100	310	37	-	-	-	-	373
JES Staff Appreciation	261	-	261	-	261	-	-	-	-	-
Recycling Fund	2,792	-	2,792	810	883	-	-	-	-	2,719
Restricted Donations - Library	152	-	152	2,000	1,987	-	-	-	-	165
Restricted Donations - PE	6,070	-	6,070	1,106	1,686	-	-	-	-	5,490
Sunshine Fund	640	-	640	540	344	-	-	-	-	836
Teacher Appreciation	154	-	154	3,555	3,074	-	-	-	-	635

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
JOHNSON ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2022
						Transfers In	Transfers Out			
Teacher's Lounge Vending	69	-	69	-	-	-	-	-	-	69
Total Restricted	\$ 15,901	\$ -	\$ 15,901	\$ 25,083	\$ 24,303	\$ -	\$ -	\$ -	\$ -	\$ 16,681
Total General and Restricted	\$ 20,809	\$ -	\$ 20,809	\$ 97,693	\$ 86,059	\$ -	\$ -	\$ (1,325)	\$ -	\$ 31,118

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

FRANKLIN SPECIAL SCHOOL DISTRICT
LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2022

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 24,908	\$ -	\$ 20	\$ -	\$ -	\$ 24,928	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ 24,878	\$ 24,878	\$ 24,928
Restricted Fund															
Other Accounts:															
BOE - Instr. Supplies/Materials	\$ -	\$ 6,866	\$ -	\$ -	\$ -	\$ -	\$ 6,866	\$ -	\$ -	\$ -	\$ 6,866	\$ -	\$ -	\$ 6,866	\$ 6,866
Box Top Funds	-	1,919	-	-	-	-	1,919	-	-	-	-	1,919	-	1,919	1,919
Coordinated School Health Grant	-	261	-	-	-	-	261	-	-	-	261	-	-	261	261
Drama/Music Funds	-	1,078	-	-	-	-	1,078	-	-	-	-	1,078	-	1,078	1,078
Field Trip Safety Shirts	-	9,713	-	-	-	-	9,713	-	-	-	-	9,713	-	9,713	9,713
LES Staff Appreciation	-	1,552	-	-	-	-	1,552	-	-	-	-	1,552	-	1,552	1,552
Recycling Funds	-	319	-	-	-	-	319	-	-	-	319	-	-	319	319
Restricted Donations	-	9,319	-	-	-	-	9,319	-	-	-	9,319	-	-	9,319	9,319
Restricted Donations - Gracework	-	46	-	-	-	-	46	-	-	-	46	-	-	46	46
Restricted Donation - PE	-	420	-	-	-	-	420	-	-	-	420	-	-	420	420
Skate P.M./Dest. Imag.	-	309	-	-	-	-	309	-	-	-	-	309	-	309	309
Sunshine Fund	-	636	-	-	-	-	636	-	-	-	-	636	-	636	636
Teachers Lounge	-	468	-	-	-	-	468	-	-	-	-	468	-	468	468
Walk Across Williamson/PE	-	1,053	-	-	-	-	1,053	-	-	-	1,053	-	-	1,053	1,053
WLES Grant	-	4,444	-	-	-	-	4,444	-	-	-	4,444	-	-	4,444	4,444
Total Restricted	\$ -	\$ 38,403	\$ -	\$ -	\$ -	\$ -	\$ 38,403	\$ -	\$ -	\$ -	\$ 22,728	\$ 15,675	\$ -	\$ 38,403	\$ 38,403
Total General and Restricted	\$ -	\$ 63,311	\$ -	\$ 20	\$ -	\$ -	\$ 63,331	\$ 50	\$ 50	\$ -	\$ 22,728	\$ 15,675	\$ 24,878	\$ 63,281	\$ 63,331

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Other Financing Sources (Uses)						Fund Balances 6/30/2022
				Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
General Fund										
Administration				\$ -	\$ 2,988					
Events, Dances, Etc.				3,606	2,903					
Field Trips				6,891	7,382					
Fundraising				36,586	24,277					
Gifts, Bequests, Donations				673	-					
Instruction				-	6,752					
Interest				218	-					
Operations & Maintenance				-	530					
School Publications				-	108					
Total General	\$ 21,844	\$ -	\$ 21,844	\$ 47,974	\$ 44,940	\$ -	\$ -	\$ -	\$ -	\$ 24,878
Restricted Fund										
Other Accounts:										
Art Grant	\$ 1,733	\$ -	\$ 1,733	\$ -	\$ 1,733	\$ -	\$ -	\$ -	\$ -	\$ -
BOE - Instr. Supplies/Materials	6,262	-	6,262	8,625	8,021	-	-	-	-	6,866
Box Top Funds	1,100	-	1,100	1,222	403	-	-	-	-	1,919
Coordinated School Health Grant	276	-	276	1,200	1,215	-	-	-	-	261
Drama/Music Funds	1,078	-	1,078	-	-	-	-	-	-	1,078
Field Trip Safety Shirts	12,650	-	12,650	-	2,937	-	-	-	-	9,713
LES Staff Appreciation	654	-	654	7,631	6,733	-	-	-	-	1,552
Recycling Funds	1,057	-	1,057	810	1,548	-	-	-	-	319
Restricted Donations	7,261	-	7,261	7,628	5,570	-	-	-	-	9,319
Restricted Donations - Gracework	46	-	46	-	-	-	-	-	-	46
Restricted Donation - PE	320	-	320	100	-	-	-	-	-	420

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2022
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
Skate P.M./Dest. Imag.	309	-	309	-	-	-	-	-	-	309
Sunshine Fund	746	-	746	415	525	-	-	-	-	636
Teachers Lounge	-	-	-	468	-	-	-	-	-	468
Walk Across Williamson/PE	1,053	-	1,053	-	-	-	-	-	-	1,053
WLES Grant	4,502	-	4,502	-	58	-	-	-	-	4,444
Total Restricted	\$ 39,047	\$ -	\$ 39,047	\$ 28,099	\$ 28,743	\$ -	\$ -	\$ -	\$ -	\$ 38,403
Total General and Restricted	\$ 60,891	\$ -	\$ 60,891	\$ 76,073	\$ 73,683	\$ -	\$ -	\$ -	\$ -	\$ 63,281

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
MOORE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2022**

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 70,204	\$ -	\$ 150	\$ -	\$ -	\$ 70,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,354	\$ 70,354	\$ 70,354
Restricted Fund															
Other Accounts:															
Art	\$ -	\$ 3,737	\$ -	\$ -	\$ -	\$ -	\$ 3,737	\$ -	\$ -	\$ -	\$ -	\$ 3,737	\$ -	\$ 3,737	\$ 3,737
BOE - Instr. Supplies/Materials	-	9,545	-	-	-	-	9,545	-	-	-	9,545	-	-	9,545	9,545
Donation to Organization	-	3,774	-	-	-	-	3,774	-	-	-	-	3,774	-	3,774	3,774
Grants	-	1,330	-	-	-	-	1,330	-	-	-	1,330	-	-	1,330	1,330
Impact School Grant	-	1,554	-	-	-	-	1,554	-	-	-	1,554	-	-	1,554	1,554
Library	-	936	-	-	-	-	936	-	-	-	-	936	-	936	936
Music	-	2,342	-	-	-	-	2,342	-	-	-	-	2,342	-	2,342	2,342
PE	-	8,353	-	-	-	-	8,353	-	-	-	-	8,353	-	8,353	8,353
Recycling	-	325	-	-	-	-	325	-	-	-	325	-	-	325	325
Teacher Activity	-	67	-	-	-	-	67	-	-	-	-	67	-	67	67
Teacher Appreciation	-	3,293	-	-	-	-	3,293	-	-	-	-	3,293	-	3,293	3,293
Total Restricted	\$ -	\$ 35,256	\$ -	\$ -	\$ -	\$ -	\$ 35,256	\$ -	\$ -	\$ -	\$ 12,754	\$ 22,502	\$ -	\$ 35,256	\$ 35,256
Total General and Restricted	\$ -	\$ 105,460	\$ -	\$ 150	\$ -	\$ -	\$ 105,610	\$ -	\$ -	\$ -	\$ 12,754	\$ 22,502	\$ 70,354	\$ 105,610	\$ 105,610

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
MOORE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Other Financing Sources (Uses)		Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2021
						Transfers In	Transfers Out			
General Fund										
Administration				\$ -	\$ 7,379					
Field Trips				11,036	8,510					
Fundraising				62,112	16,493					
Gifts, Bequests, Donations				3,374	-					
Instruction				-	39,298					
Interest				335	-					
T-Shirts & Other Resale				10,667	813					
Yearbook				4,778	3,982					
Total General	\$ 54,527	\$ -	\$ 54,527	\$ 92,302	\$ 76,475	\$ -	\$ -	\$ -	\$ -	\$ 70,354
Restricted Fund										
Other Accounts:										
Art	\$ 3,067	\$ -	\$ 3,067	\$ 1,081	\$ 411	\$ -	\$ -	\$ -	\$ -	\$ 3,737
BOE - Instr. Supplies/Materials	8,046	-	8,046	9,000	7,501	-	-	-	-	9,545
CS Healthy Goals	-	-	-	1,200	1,200	-	-	-	-	-
Donation to Organization	3,774	-	3,774	-	-	-	-	-	-	3,774
Grants	1,330	-	1,330	-	-	-	-	-	-	1,330
Impact School Grant	1,554	-	1,554	-	-	-	-	-	-	1,554
Library	518	-	518	533	115	-	-	-	-	936
Music	1,566	-	1,566	2,704	1,928	-	-	-	-	2,342
PE	8,602	-	8,602	9,374	9,623	-	-	-	-	8,353
Recycling	810	-	810	810	1,295	-	-	-	-	325
Teacher Activty	(174)	-	(174)	675	434	-	-	-	-	67
Teacher Appreciation	2,134	-	2,134	4,324	3,165	-	-	-	-	3,293

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
MOORE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Other Financing Sources (Uses)									
	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2021
Total Restricted	\$ 31,227	\$ -	\$ 31,227	\$ 29,701	\$ 25,672	\$ -	\$ -	\$ -	\$ -	\$ 35,256
Total General and Restricted	<u>\$ 85,754</u>	<u>\$ -</u>	<u>\$ 85,754</u>	<u>\$ 122,003</u>	<u>\$ 102,147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,610</u>

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
 POPLAR GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
 BALANCE SHEET - REGULATORY BASIS
 JUNE 30, 2022**

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 20,235	\$ -	\$ -	\$ 727	\$ -	\$ 20,962	\$ -	\$ -	\$ 727	\$ -	\$ -	\$ 20,235	\$ 20,962	\$ 20,962
Restricted Fund															
Class Accounts:															
2nd Grade Class	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ 49	\$ -	\$ 49	\$ 49
Other Accounts:															
BOE - Instr. Supplies/Materials	-	4,912	-	-	-	-	4,912	-	-	-	4,912	-	-	4,912	4,912
Dollar General Grant- Youth Lit	-	1	-	-	-	-	1	-	-	-	1	-	-	1	1
Donations	-	223	-	-	-	-	223	-	-	-	223	-	-	223	223
Grants	-	1,293	-	-	-	-	1,293	-	-	-	1,293	-	-	1,293	1,293
Green Team	-	793	-	-	-	-	793	-	-	-	-	793	-	793	793
PTO Events	-	260	-	-	-	-	260	-	-	-	-	260	-	260	260
Restricted Donations - PE	-	2,607	-	-	-	-	2,607	-	-	-	2,607	-	-	2,607	2,607
Staff Appreciation	-	1,499	-	-	-	-	1,499	-	-	-	-	1,499	-	1,499	1,499
Sunshine Fund	-	297	-	-	-	-	297	-	-	-	-	297	-	297	297
Teacher Funds	-	165	-	-	-	-	165	-	-	-	-	165	-	165	165
Total Restricted	\$ -	\$ 12,099	\$ -	\$ -	\$ -	\$ -	\$ 12,099	\$ -	\$ -	\$ -	\$ 9,036	\$ 3,063	\$ -	\$ 12,099	\$ 12,099
Total General and Restricted	\$ -	\$ 32,334	\$ -	\$ -	\$ 727	\$ -	\$ 33,061	\$ -	\$ -	\$ 727	\$ 9,036	\$ 3,063	\$ 20,235	\$ 33,061	\$ 33,061

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
 POPLAR GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2022
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
General Fund										
Administration				\$ -	\$ 11,125					
Book Fair				10,521	8,130					
Field Trips				17,366	16,572					
Fines, Fees & Dues				577	-					
Fundraising				34,586	16,586					
Gifts, Bequests, Donations				1,234	-					
Library				-	382					
Instruction				-	40,746					
Interest				177	-					
Operations & Maintenance				-	210					
Pictures				3,665	-					
Total General	\$ 47,346	\$ -	\$ 47,346	\$ 68,126	\$ 93,751	\$ -	\$ -	\$ (759)	\$ -	\$ 20,962
Restricted Fund										
Class Accounts:										
2nd Grade Class	\$ 69	\$ -	\$ 69	\$ 1,533	\$ 1,553	\$ -	\$ -	\$ -	\$ -	\$ 49
Other Accounts:										
BOE - Instr. Supplies/Materials	4,174	-	4,174	8,469	7,731	-	-	-	-	4,912
Dollar General Grant- Youth Lit	1	-	1	-	-	-	-	-	-	1
Donations	15	-	15	1,000	792	-	-	-	-	223
Grants	1,508	-	1,508	400	615	-	-	-	-	1,293
Green Team	387	-	387	1,000	594	-	-	-	-	793
PTO Events	599	-	599	1,470	1,809	-	-	-	-	260
Restricted Donations - PE	1,850	-	1,850	1,545	788	-	-	-	-	2,607

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
 POPLAR GROVE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Other Financing Sources (Uses)				Fund Balances 6/30/2022
						Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	
Staff Appreciation	715	-	715	4,393	3,609	-	-	-	-	1,499
Sunshine Fund	758	-	758	685	1,146	-	-	-	-	297
Teacher Funds	-	-	-	650	485	-	-	-	-	165
TN Arts Commission	-	-	-	3,000	3,000	-	-	-	-	-
Total Restricted	\$ 10,076	\$ -	\$ 10,076	\$ 24,145	\$ 22,122	\$ -	\$ -	\$ -	\$ -	\$ 12,099
Total General and Restricted	\$ 57,422	\$ -	\$ 57,422	\$ 92,271	\$ 115,873	\$ -	\$ -	\$ (759)	\$ -	\$ 33,061

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
POPLAR GROVE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 2022**

	ASSETS						LIABILITIES AND FUND BALANCES								
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Accounts Receivable	Inventory	Other Assets	Total Assets	Accounts Payable	Total Liabilities	Non-Spendable	Restricted	Assigned	Unassigned	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	\$ -	\$ 26,304	\$ -	\$ -	\$ -	\$ -	\$ 26,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,304	\$ 26,304	\$ 26,304
Restricted Fund															
Athletic Accounts:															
Athletics	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ 22	\$ -	\$ 22	\$ 22
Basketball	-	422	-	-	-	-	422	-	-	-	-	422	-	422	422
Cheerleading	-	2,491	-	-	-	-	2,491	-	-	-	-	2,491	-	2,491	2,491
Cross Country	-	355	-	-	-	-	355	-	-	-	-	355	-	355	355
Soccer	-	142	-	-	-	-	142	-	-	-	-	142	-	142	142
Softball	-	16	-	-	-	-	16	-	-	-	-	16	-	16	16
Tennis	-	22	-	-	-	-	22	-	-	-	-	22	-	22	22
Volleyball	-	710	-	-	-	-	710	-	-	-	-	710	-	710	710
Class Accounts:															
6th Grade Class	-	3	-	-	-	-	3	-	-	-	-	3	-	3	3
Eric Ellison Class	-	860	-	-	-	-	860	-	-	-	-	860	-	860	860
Club Accounts:															
Drama Club	-	5,293	-	-	-	-	5,293	-	-	-	-	5,293	-	5,293	5,293
Middle School Art Club	-	131	-	-	-	-	131	-	-	-	-	131	-	131	131
Other Accounts:															
Accel Learning/Talent Dev Prog	-	1,339	-	-	-	-	1,339	-	-	-	-	1,339	-	1,339	1,339
BOE - Instr. Supplies/Materials	-	6,004	-	-	-	-	6,004	-	-	-	6,004	-	-	6,004	6,004
Donations	-	1,652	-	-	-	-	1,652	-	-	-	1,652	-	-	1,652	1,652
Farm Bureau Grant - Outdoor Garden	-	33	-	-	-	-	33	-	-	-	33	-	-	33	33
Green Team	-	727	-	-	-	-	727	-	-	-	-	727	-	727	727
Music	-	188	-	-	-	-	188	-	-	-	-	188	-	188	188
Restricted Donations - PE	-	44	-	-	-	-	44	-	-	-	44	-	-	44	44
Staff Appreciation	-	65	-	-	-	-	65	-	-	-	-	65	-	65	65
Stem Programs	-	518	-	-	-	-	518	-	-	-	-	518	-	518	518
Student Council	-	1,070	-	-	-	-	1,070	-	-	-	-	1,070	-	1,070	1,070
Sunshine Fund	-	269	-	-	-	-	269	-	-	-	-	269	-	269	269
Total Restricted	\$ -	\$ 22,376	\$ -	\$ -	\$ -	\$ -	\$ 22,376	\$ -	\$ -	\$ -	\$ 7,733	\$ 14,643	\$ -	\$ 22,376	\$ 22,376
Total General and Restricted	\$ -	\$ 48,680	\$ -	\$ -	\$ -	\$ -	\$ 48,680	\$ -	\$ -	\$ -	\$ 7,733	\$ 14,643	\$ 26,304	\$ 48,680	\$ 48,680

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
POPLAR GROVE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2022
General Fund										
Administration				\$ -	\$ 7,190					
Field Trips				7,351	6,311					
Fines, Fees, & Dues				420	-					
Fundraising				23,755	4,661					
Gifts, Bequests, Donations				3,719	-					
Instruction				-	22,441					
Interest				157	-					
Operations & Maintenance				-	55					
Resale				1,857	-					
Yearbook				540	146					
Total General	\$ 31,669	\$ -	\$ 31,669	\$ 37,799	\$ 40,804	\$ -	\$ -	\$ (2,360)		\$ 26,304
Restricted Fund										
Athletic Accounts:										
Athletics	\$ 340	\$ -	\$ 340	\$ 7,670	\$ 7,988	\$ -	\$ -	\$ -	\$ -	\$ 22
Basketball	493	-	493	-	71	-	-	-	-	422
Cheerleading	605	-	605	18,775	16,889	-	-	-	-	2,491
Cross Country	355	-	355	-	-	-	-	-	-	355
Soccer	364	-	364	-	222	-	-	-	-	142
Softball	-	-	-	1,324	1,308	-	-	-	-	16
Tennis	-	-	-	885	863	-	-	-	-	22
Volleyball	762	-	762	-	52	-	-	-	-	710
Class Accounts:										
6th Grade Class	3	-	3	-	-	-	-	-	-	3
Eric Ellison Class	1,869	-	1,869	154	1,163	-	-	-	-	860
Club Accounts:										
Drama Club	7,383	-	7,383	2,497	4,587	-	-	-	-	5,293

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT
 POPLAR GROVE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2022**

	Fund Balances 7/1/2021	Prior Period Adjustments	Adjusted Fund Balances 7/1/2021	Revenues	Expenditures	Transfers In	Transfers Out	Change Increase (Decrease) in Inventory	Residual Equity Transfer In (Out)	Fund Balances 6/30/2022
Middle School Art Club	131	-	131	-	-	-	-	-	-	131
Other Accounts:										
Accel Learning/Talent Dev Prog	1,339	-	1,339	-	-	-	-	-	-	1,339
BOE - Instr. Supplies/Materials	5,560	-	5,560	7,250	6,806	-	-	-	-	6,004
Donations	556	-	556	1,750	654	-	-	-	-	1,652
Farm Bureau Grant - Outdoor Garden	46	-	46	750	763	-	-	-	-	33
Green Team	805	-	805	1,000	1,078	-	-	-	-	727
Music	16	-	16	232	60	-	-	-	-	188
Restricted Donations - PE	8	-	8	4,141	4,105	-	-	-	-	44
Staff Appreciation	189	-	189	413	537	-	-	-	-	65
Stem Programs	518	-	518	-	-	-	-	-	-	518
Student Council	994	-	994	189	113	-	-	-	-	1,070
Sunshine Fund	769	-	769	553	1,053	-	-	-	-	269
Teacher Appreciation	10	-	10	-	10	-	-	-	-	-
Total Restricted	\$ 23,115	\$ -	\$ 23,115	\$ 47,583	\$ 48,322	\$ -	\$ -	\$ -	\$ -	\$ 22,376
Total General and Restricted	\$ 54,784	\$ -	\$ 54,784	\$ 85,382	\$ 89,126	\$ -	\$ -	\$ (2,360)	\$ -	\$ 48,680

The notes to the financial statements are an integral part of this statement.

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
SCHEDULE OF FIDELITY BOND COVERAGE
JUNE 30, 2022**

Surety Bond

Type of Coverage: Official Statutory Bond – Treasurer or
Fiscal Agent for Local Education Agency

Insurer: The Ohio Casualty Insurance Company

Amount of Coverage: \$1,343,230

Policy Term: 7/1/2021 – 7/1/2022

Commercial Crime Coverage

Type of Coverage: Employee Theft-Blanket including Faithful Performance of Duties

Insurer: Insurance Company of Wausau

Amount of Coverage \$150,000

Policy Term: 7/1/2021 – 7/1/2022

Type of Coverage: Computer and Funds Transfer Fraud

Insurer: Insurance Company of Wausau

Amount of Coverage \$150,000

Policy Term: 7/1/2021 – 7/1/2022

Type of Coverage: Forgery or Alteration

Insurer: Insurance Company of Wausau

Amount of Coverage \$150,000

Policy Term: 7/1/2021 – 7/1/2022

Type of Coverage: Theft-Inside the Premises

Insurer: Insurance Company of Wausau

Amount of Coverage \$150,000

Policy Term: 7/1/2021 – 7/1/2022

See Independent Auditor's Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
SCHEDULE OF FIDELITY BOND COVERAGE
JUNE 30, 2022**

Commercial Crime Coverage-(Continued)

Type of Coverage:	<u>Theft–Outside the Premises</u>
Insurer:	Insurance Company of Wausau
Amount of Coverage	\$150,000
Policy Term:	7/1/2021 – 7/1/2022
Type of Coverage:	<u>Money Orders and Counterfeit Money</u>
Insurer:	Insurance Company of Wausau
Amount of Coverage	\$150,000
Policy Term:	7/1/2021 – 7/1/2022

See Independent Auditor’s Report.

**FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS
SCHEDULE OF SALARY SUPPLEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

**Franklin Special School District Internal School Funds paid no salary supplements
for the school year ended June 30, 2022.**

FRANKLIN SPECIAL SCHOOL DISTRICT - INTERNAL SCHOOL FUNDS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor	CFDA Number	Contract Number	Beginning (Accrued) Deferred	Receipts	Expenditures	Ending (Accrued) Deferred
<u>State Awards</u>						
TN Arts Commission - Johnson Elementary	N/A	16105	-	610	610	-
TN Arts Commission - Johnson Elementary	N/A	14190	-	877	877	-
TN Arts Commission - Poplar Grove Elementary	N/A	13741	-	1,050	1,050	-
TN Arts Commission - Poplar Grove Elementary	N/A	13816	-	650	650	-
TN Arts Commission - Poplar Grove Elementary	N/A	13849	-	900	900	-
TN Arts Commission - Poplar Grove Elementary	N/A	13835	-	400	400	-
TOTAL STATE AWARDS:			<u>\$ -</u>	<u>\$ 4,487</u>	<u>\$ 4,487</u>	<u>\$ -</u>

Federal Awards

N/A

*Note 1 - This schedule is prepared on the modified accrual basis of accounting.

*Note 2 - The above grants are earned when cash is received and not when expenditures are made. As a result, deferred revenue is not reflected in the financial statements. However, the grant resources are restricted for art expenditures by the grant contract. Any unspent funds are reflected as restricted fund balance in the accompanying financial statements.

See Independent Auditor's Report.

INTERNAL CONTROL AND COMPLIANCE SECTION

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Members of the Board of Education and
the Director of Schools
Franklin Special School District
Franklin, Tennessee

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the combined and individual financial statements of the Internal School Funds of the Franklin Special School District, Franklin, Tennessee as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Franklin Special School District Internal School Funds' basic financial statements and have issued our report thereon dated September 2, 2022. The report on Franklin Special School District's Internal School Funds was adverse in relation to the conformity with accounting principles generally accepted in the United States of America and was unmodified in relation to the financial statements prepared in conformity with the accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than generally accepted accounting principles in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Franklin Special School District Internal School Funds' internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the combined and individual financial statements, but not for the purpose of expressing an opinion on the effectiveness of Franklin Special School District Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Franklin Special School District Internal School Funds' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Franklin Special School District Internal School Funds' combined and individual financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

Eric Clements, CPA, CFE • Andy Matlock, CPA

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Franklin Special School District Internal School Funds, in a separate letter dated September 2, 2022.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Matlock Clements, P.C.
Murfreesboro, Tennessee
September 2, 2022

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2022**

Summary of Auditor’s Results

Financial Statements

1. Type of auditor’s report issued:	Unmodified
2. Internal control over financial reporting	
a. Material weaknesses identified?	No
b. Significant Deficiencies identified that are not considered to be material weaknesses?	No
3. Noncompliance material to financial statements noted	No

Financial Statement Findings – Required to be reported in Accordance With Government Auditing Standards.

None Noted

**FRANKLIN SPECIAL SCHOOL DISTRICT – INTERNAL SCHOOL FUNDS
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

**Prior Year Financial Statement Findings – Required to be reported in Accordance
With Government Auditing Standards.**

Significant Deficiencies – Prior Year

Prior Year Finding Number	Finding Title	Status/Current Year Finding Number
2021-001	Deficiencies in Purchasing/Disbursements Cycle - Sales Tax not Paid on Resale Expenditures (Original finding # 2020-001)	Corrected

July 2023



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
25	26	27	28	29	30	1
2	3 District Closed	4 Independence Day District Closed	5 District Closed	6 District Closed	7 District Closed	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25 EQuIP	26 EQuIP	27 EQuIP	28	29
30	31					

August 2023



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31	1 District PL Day	2 Administrative Day	3 School PL Day	4 Grades 1-8 First Day of School Early Dismissal 1	5
6	7 Grades 1-8 First Full Day of School 2	8 3	9 4	10 5	11 6	12
13	14 Kindergarten First Full Day of School 7	15 8	16 9	17 10	18 11	19
20	21 Pre-K First Full Day 12	22 13	23 14	24 15	25 16	26
27	28 17	29 18	30 19	31 20		

September 2023



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1 Early Dismissal 21	2
3	4 Labor Day District Closed	5 22	6 23	7 24	8 25	9
10	11 26	12 27	13 28	14 29	15 30	16
17	18 31	19 32	20 33	21 34	22 35	23
24	25 36	26 37	27 38	28 39	29 40	30

October 2023



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 41	3 42	4 43	5 44	6 Early Dismissal 45	7
8	9 Fall Break District Closed	10 Fall Break District Closed	11 Fall Break District Closed	12 Fall Break District Closed	13 Fall Break District Closed	14
15	16 1	17 2	18 3	19 4	20 5	21
22	23 6	24 7	25 8	26 9	27 10	28
29	30 11	31 12			First Nine Weeks - 45 Days	

November 2023



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	31	1	2	3	4
			13	14	15	
5	6	7 Election Day District PL Day (No Students)	8	9	10	11 Veterans Day
	16		17	18	19	
12	13	14	15	16	17	18
	20	21	22	23	Early Dismissal 24	
19	20	21	22	23	24	25
	District Closed	District Closed	District Closed	Thanksgiving Day District Closed	District Closed	
26	27	28	29	30		
	25	26	27	28		

December 2023



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	1 <small>29</small>	2
3	4 <small>30</small>	5 <small>31</small>	6 <small>32</small>	7 <small>33</small>	8 <small>34</small>	9
10	11 <small>35</small>	12 <small>36</small>	13 <small>37</small>	14 <small>38</small>	15 Abbreviated Day <small>39</small>	16
17	18 District Closed	19 District Closed	20 District Closed	21 District Closed	22 District Closed	23
24	25 Christmas Day District Closed	26 District Closed	27 District Closed	28 District Closed	29 District Closed	30
31	Second Nine Weeks - 39 Days					

January 2024



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 New Year's Day	2 District PL	3 Administrative Day	4 Students Return 1	5 2	6
7	8 3	9 4	10 5	11 6	12 7	13
14	15 MLK Day District Closed	16 8	17 9	18 10	19 11	20
21	22 12	23 13	24 14	25 15	26 16	27
28	29 17	30 18	31 19			

February 2024



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1	2	3
				20	21	
4	5	6	7	8	9	10
	22	23	24	25	26	
11	12	13	14	15	16	17
	27	28	29	Early Dismissal 30	School PL Day	
18	19	20	21	22	23	24
	Presidents Day District Closed	31	32	33	34	
25	26	27	28	29	1	2
	35	36	37	38		

March 2024



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
25	26	27	28	29	1 39	2
3	4 40	5 41	6 42	7 43	8 Early Dismissal 44	9
10	11 Spring Break District Closed	12 Spring Break District Closed	13 Spring Break District Closed	14 Spring Break District Closed	15 Spring Break District Closed	16
17	18 1	19 2	20 3	21 4	22 5	23
24	25 6	26 7	27 8	28 9	29 Spring Holiday District Closed	30
31 Easter Day	Third Nine Weeks - 44 Days					

April 2024



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 10	2 11	3 12	4 13	5 14	6
7	8 15	9 16	10 17	11 18	12 19	13
14	15 20	16 21	17 22	18 23	19 24	20
21	22 25	23 26	24 27	25 28	26 29	27
28	29 30	30 31				

May 2024



V-1

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	1	2	3	4
			32	33	34	
5	6	7	8	9	10	11
	35	36	37	38	39	
12	13	14	15	16	17	18
	40	41	42	43	44	
19	20	21	22	23	24	25
	45	46	47	48	Last Day of School Abbreviated Day 49	
26	27	28	29	30	31	1
	Memorial Day	Administrative Day	Fourth Quarter 48 Days		1st Q - 45 2nd Q - 39 3rd Q - 44 4th Q - 49	Fourth Quarter 49 Days

July 2023



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
25	26	27	28	29	30	1
2	3 District Closed	4 Independence Day District Closed	5 District Closed	6 District Closed	7 District Closed	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25 EQuIP	26 EQuIP	27 EQuIP	28	29
30	31					

August 2023



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31	1 District PL Day	2 Administrative Day	3 School PL Day	4 Grades 1-8 First Day of School Early Dismissal 1	5
6	7 Grades 1-8 First Full Day of School 2	8 3	9 4	10 5	11 6	12
13	14 Kindergarten First Full Day of School 7	15 8	16 9	17 10	18 11	19
20	21 Pre-K First Full Day 12	22 13	23 14	24 15	25 16	26
27	28 17	29 18	30 19	31 20		

September 2023



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1 Early Dismissal 21	2
3	4 Labor Day District Closed	5 22	6 23	7 24	8 25	9
10	11 26	12 27	13 28	14 29	15 30	16
17	18 31	19 32	20 33	21 34	22 35	23
24	25 36	26 37	27 38	28 39	29 40	30

October 2023



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 41	3 42	4 43	5 44	6 Early Dismissal 45	7
8	9 Fall Break District Closed	10 Fall Break District Closed	11 Fall Break District Closed	12 Fall Break District Closed	13 Fall Break District Closed	14
15	16 1	17 2	18 3	19 4	20 5	21
22	23 6	24 7	25 8	26 9	27 10	28
29	30 11	31 12			First Nine Weeks - 45 Days	

November 2023



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	31	1	2	3	4
			13	14	15	
5	6	7 Election Day District PL Day (No Students)	8	9	10	11 Veterans Day
	16		17	18	19	
12	13	14	15	16	17	18
	20	21	22	23	Early Dismissal 24	
19	20	21	22	23	24	25
	District Closed	District Closed	District Closed	Thanksgiving Day District Closed	District Closed	
26	27	28	29	30		
	25	26	27	28		

December 2023



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	1 <small>29</small>	2
3	4 <small>30</small>	5 <small>31</small>	6 <small>32</small>	7 <small>33</small>	8 <small>34</small>	9
10	11 <small>35</small>	12 <small>36</small>	13 <small>37</small>	14 <small>38</small>	15 Abbreviated Day <small>39</small>	16
17	18 District Closed	19 District Closed	20 District Closed	21 District Closed	22 District Closed	23
24	25 Christmas Day District Closed	26 District Closed	27 District Closed	28 District Closed	29 District Closed	30
31		Second Nine Weeks - 39 Days				

January 2024



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 New Year's Day	2 School PL	3 District PL	4 Administrative Day	5 Students Return 1	6
7	8 2	9 3	10 4	11 5	12 6	13
14	15 MLK Day District Closed	16 7	17 8	18 9	19 10	20
21	22 11	23 12	24 13	25 14	26 15	27
28	29 16	30 17	31 18			

February 2024



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1	2	3
				19	20	
4	5	6	7	8	9	10
	21	22	23	24	25	
11	12	13	14	15	16	17
	26	27	28	29	Early Dismissal 30	
18	19	20	21	22	23	24
	Presidents Day District Closed	31	32	33	34	
25	26	27	28	29	1	2
	35	36	37	38		

March 2024



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
25	26	27	28	29	1 39	2
3	4 40	5 41	6 42	7 43	8 Early Dismissal 44	9
10	11 Spring Break District Closed	12 Spring Break District Closed	13 Spring Break District Closed	14 Spring Break District Closed	15 Spring Break District Closed	16
17	18 1	19 2	20 3	21 4	22 5	23
24	25 6	26 7	27 8	28 9	29 Spring Holiday District Closed	30
31 Easter Day	Third Nine Weeks - 44 Days					

April 2024



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1 10	2 11	3 12	4 13	5 14	6
7	8 15	9 16	10 17	11 18	12 19	13
14	15 20	16 21	17 22	18 23	19 24	20
21	22 25	23 26	24 27	25 28	26 29	27
28	29 30	30 31				

May 2024



V-2

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	1	2	3	4
			32	33	34	
5	6	7	8	9	10	11
	35	36	37	38	39	
12	13	14	15	16	17	18
	40	41	42	43	44	
19	20	21	22	23	24	25
	45	46	47	48	Last Day of School Abbreviated Day 49	
26	27	28	29	30	31	1
	Memorial Day	Administrative Day		Fourth Quarter 49 Days	1st Q - 45 2nd Q - 39 3rd Q - 44 4th Q - 49	

1.901 CHARTER SCHOOL APPLICATIONS - *1st Reading*

Revisions add additional language that, in the case of a charter school application with the district, approval is based on meeting the guidelines outlined in Board policy and compliance with local, state and federal laws, also that there would be an interim review of the agreement mid-way of the contract period. Language has also been add to the section outlining denial of an application, for clarification.

Franklin Special Board of Education			
Monitoring: Review: Annually, in September	Descriptor Term: Charter School Applications	Descriptor Code: 1.901	Issued Date: Proposed
		Rescinds: 1.901	Issued: 03/08/21

1 *General*

2 This policy shall apply to sponsors and potential sponsors of charter schools. It shall not apply to charter
3 schools converting from existing public schools. Proposals from existing charter school operators or
4 replicators and applicants proposing to contract with educational service providers shall be in accordance
5 with state law.¹

6 **APPLICATION PROCESS**²

7 A prospective charter school sponsor shall send the director of schools notice of its intent sixty (60)
8 calendar days prior to February 1st of the year preceding the year in which the proposed charter school
9 plans to begin operation as a charter school.

10 A sponsor seeking board approval of an initial charter school application shall complete the forms
11 provided by the Tennessee Department of Education (TDOE). The application shall provide all the
12 information required by state law. The sponsor shall demonstrate that the proposed charter school meets
13 the purpose prescribed by state law for the formation of a charter school, and the proposed charter school
14 will be able to implement a viable program of quality education for its students.³

15 Applications must be submitted to the board and the TDOE on or before 4:30 p.m. on February 1st of the
16 year preceding the year in which the proposed charter school plans to begin operation as a public charter
17 school. If the 1st of February falls on a Saturday, Sunday, or holiday on which the school district offices
18 are closed, applications will be accepted on the next business day on or before 4:30 p.m. Late
19 applications will not be accepted, without exception. The sponsor shall pay an application fee of
20 \$2,500.00.²

21

22 **REVIEW TEAM**¹

23 If necessary, the board shall appoint a review team to assist in reviewing and evaluating charter school
24 applications. The team shall be comprised of members of the administrative staff for the district,
25 community members, and a member of the board with relevant educational, organizational, financial,
26 and legal experience. At the board meeting in December of each year, the director of schools shall make
27 a recommendation to the board on which members of his/her administrative staff should be appointed to
28 the team. The board shall name the members of the team at its meeting in January of each year. The
29 board shall designate a chairman of the review team as the contact person for answering questions about
30 the application process and receiving applications. The director of schools shall develop an orientation
31 for the team to ensure consistent evaluation standards and the elimination of real or perceived conflicts
32 of interest.

1 The board shall require the director of schools to develop a procedure for receiving, reviewing and ruling
2 on applications for the establishment of charter schools by the review team. The procedure shall include
3 a timeline for the application and review process. A copy of the procedure, including the review criteria,
4 shall be available to any interested party upon request.

5 The review team shall:

- 6 1) Evaluate all charter school applications based on the review criteria adopted by the board;
- 7 2) Recommend one of the following options to the board for each application: approve, reject, or
8 reject with stipulations for reconsideration; and
- 9 3) Make recommendations for revocation, renewal or non-renewal of charter contracts.

10 **APPROVAL, DENIAL OF APPLICATION** ⁴

11 The board shall rule by resolution on the approval or denial of a charter application within ninety (90)
12 calendar days of receipt of the completed application, or the application shall be deemed approved by
13 state law. The director of schools shall report the action taken by the board to the Tennessee Department
14 of Education.

15 *Approval*

16 The sponsor of a charter school that is approved by the board shall enter into a written agreement with
17 the board, which shall be binding on the charter school's governing body. The charter school agreement
18 shall be in writing and signed by the sponsor and the board. In the application, the sponsor must
19 demonstrate that the proposed charter school meets the purpose prescribed by law for the formation of a
20 charter school and the proposed charter school will be and shall include all aspects of the sponsor's
21 approved application as well as any reporting requirements prescribed under state or federal laws.⁵

22 All charter agreements shall include provisions requiring that:

- 23 1. Members of charter school governing boards, as well as charter school administrators and any
24 employees with contracting or purchasing authority, complete statements of disclosure of interest
25 reports (consistent with forms filed by members of the Board and key FSSD administrators) and
26 provide them to the Board on an annual basis;
- 27 2. Charter schools be fully compliant with all local, state, and federal laws, including the Tennessee
28 Open Meetings Act and Tennessee Public Records Act; and
- 29 3. Charter schools must comply with Tennessee Code Annotated 12-4-101 and 12-4-102, which
30 prohibit conflicts of interest in contracting, and require that charter schools disclose all vendor
31 or service contracts upon request and, for contracts over \$10,000, submit for publication on the
32 FSSD website.

33 The board will receive an annual authorizer fee of three percent (3%) of the annual per student state and
34 local allocations or thirty-five thousand dollars (\$35,000), whichever is less.⁵

35 Charter schools approved by the board are expected to implement the application as submitted and
36 approved. Material variations in operations from the approved application require amendment pursuant
37 to state law and the charter school agreement.⁶

1 The board shall not provide services to charter schools that are not requested during the application
2 process except for those services that are required under state or federal laws. Services agreed to be
3 provided to the charter school by the board shall be provided at board actual cost. The board and charter
4 school shall execute a service contract for any additional services.

5 New charter school agreements are approved for a ten (10) year period.⁷ However, following the fifth
6 (5th) year of a charter school's initial period of operation or the fifth (5th) year of any renewal of a
7 charter school agreement, the LEA must conduct an interim review of the charter school according to
8 the guidelines developed by the Department of Education.⁸

9 The board may revoke or deny renewal of a charter school agreement for any of the reasons enumerated
10 in state law.⁸

11 *Denial*

12 Upon written receipt of the grounds for denial, the sponsor shall have thirty (30) calendar days within
13 which to submit an amended application to correct the deficiencies. The board shall have sixty (60)
14 calendar days either to deny or to approve the amended application, or the application shall be deemed
15 approved by state law.⁴

16 Within ten (10) days of final denial, an appeal may be filed with the Tennessee Charter School
17 Commission.⁹ If the charter school is authorized by the Commission, it shall remain under the oversight
18 of the Commission. The Board shall not exercise its legal option to become an authorizer of such a
19 charter.

Legal References

1. TCA 49-13-106; State Board of Education Policy 6.111
2. TCA 49-13-107; TCA 1-3-102; TCA 49-13-108; TRR/MS 0520-14-01
3. TCA 49-13-110
4. TCA 49-13-108; TRR/MSS 0520-14-01
5. TCA 49-13-128
6. TRR/MS 0520-14-01-06; TCA 49-13-110
7. TCA 49-13-110
8. TCA 49-13-122
9. TCA 49-13-108(b)(5)

Franklin Special Board of Education			
Monitoring: Review: Annually, in September	Descriptor Term: Charter School Applications	Descriptor Code: 1.901	Issued Date: 03/08/21
		Rescinds: 1.901	Issued: 09/17/18

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6. TRR/MS 0520-14-01-06; TCA 49-13-110
7. TCA 49-13-110
8. TCA 49-13-122
9. TCA 49-13-108(b)(5)

	FES					JES					LES					MES					PGES			
	Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg
Pre-Kindergarten (P3)	2	4	2	3.0		5	6	1	11.0		0	3	1	3.0		4	2	1	6.0		3	6	1	0
Pre-Kindergarten (P4)	13	12	1	25.0		10	1	1	11.0		8	11	1	19.0		12	11	1	23.0		6	10	1	16
Kindergarten	40	33	4	18.3		24	23	3	15.7		51	37	4	22.0		52	55	5	21.4		23	31	3	18
Pre-First			0	0.0				0	0.0				0	0.0				0	0.0				0	0
Grade 1	25	37	3	20.7		23	25	3	16.0		45	45	5	18.0		36	52	5	17.6		26	27	4	13.25
Grade 2	29	28	4	14.3		20	32	3	17.3		58	45	5	20.6		49	51	5	20.0		30	30	5	12
Grade 3	41	30	4	17.8		16	19	3	11.7		34	39	4	18.3		41	58	5	19.8		20	33	3	17.6666
Grade 4	24	22	3	15.3		24	21	3	15.0		26	50	4	19.0		46	44	5	18.0		30	46	4	19
Total Students	174	166		340		122	127		249		222	230		452		240	273		513		138	183		321
American Indian	0		0%			1		0%			1		0%			1		0%			2		1%	
Asian	8		3%			23		10%			23		5%			41		8%			9		3%	
Black or African American	33		11%			64		28%			29		7%			52		11%			25		8%	
Hispanic or Latino	40		13%			62		27%			121		28%			78		16%			117		40%	
Native Hawaiian-Pacific Islander	1		0%			0		0%			3		1%			2		0%			0		0%	
White	227		73%			77		34%			253		59%			312		64%			143		48%	
TOTAL WITHOUT PRE-K	309					227					430					486					296			
	FIS					FMS					PGMS													
	Female	Male	Teachers	Avg		Female	Male	Teachers	Avg		Female	Male	Teachers	Avg										
Grade 5	143	124	12	22.3																				
Grade 6	119	140	12	21.6																				
Grade 7						115	136	12	20.9															
Grade 8						124	137	12	21.8															
Total Students	262	264		526		239	273		512															
American Indian	5		1%			3		1%																
Asian	27		5%			27		5%																
Black or African American	81		15%			83		16%																
Hispanic or Latino	132		25%			126		25%																
Native Hawaiian-Pacific Islander	2		0%			1		0%																
White	279		53%			272		53%																
TOTAL WITHOUT PRE-K	526					512																		
TOTAL WITHOUT PRE-K	3100				TOTAL WITH PRE-K	3227				TOTAL PRE-K	129													

Grade	Average Size
K-3	17.5
4-6	18.6
7-8	20.9

FSSD Demographics - 12/07/2022

FRANKLIN SPECIAL SCHOOL DISTRICT
Investment Report
November 30, 2022

Local Government Investment Pool

Interest Rate for November 3.45%

General Investment Account	
Beginning Balance	\$ 2,323,579.77
Interest	1,484.67
Withdrawals	(2,300,000.00)
Deposits	
Total Invested	\$ 25,064.44
Debt Service Investment Account	
Beginning Balance	\$ 1,213,211.05
Interest	1,951.50
Withdrawals	(1,050,000.00)
Deposits	
Total Invested	\$ 165,162.55
Capital Projects Investment Account	
Beginning Balance	\$ 2.71
Interest	0.01
Withdrawals	-
Deposits	-
Total Invested	\$ 2.72
Construction Investment Account	
Beginning Balance	\$ 898,460.79
Interest	2,352.93
Withdrawals	(128,780.11)
Deposits	
Total Invested	\$ 772,033.61

FRANKLIN SPECIAL SCHOOL DISTRICT
Investment Report
November 30, 2022

First Tennessee Bank

General Purpose Checking	
Beginning Balance	\$ 1,240,077.03
Receipts	2,146,900.13
Receipts - Loan from First Horizon (Tax Anticipation)	
Payment of Loan fr Debt Svc.	
Loan fr Capital	
Interest	2,418.99
Transfer from Investments	2,300,000.00
Transfer to Investments	
Pmt of Tax Anticipation Loan to First Horizon	
RePmt Loan to Debt Svc.	
RePmt of Loan to Capt Svc.	
Disbursements	(4,961,818.74)
Ending Balance	\$ 727,577.41
Debt Service Checking	
Beginning Balance	\$ 300,480.80
Receipts	
Receipts - Loan Payment fr GP	
Loan fr GP	
Interest	340.46
Transfer from Investments	1,050,000.00
Transfer to Investments	
Loan to GP	
Disbursements	(1,331,372.75)
Ending Balance	\$ 19,448.51
Capital Projects Checking	
Beginning Balance	\$ 329,876.04
Receipts	33,664.96
Interest	521.82
Payment fr GP of Loan	
Transfer to GP Loan	
Reimb fr GP-Exp	
Disbursements	(120,892.18)
Ending Balance	\$ 243,170.64
Construction Checking	
Beginning Balance	\$ 192,525.37
Receipts	
Interest	103.18
Transfer fr LGIP	128,780.11
Transfer to LGIP	
Transf fr GP Reimb Exp	
Disbursements	(138,780.11)
Ending Balance	\$ 182,628.55

Fnd T Acct	Obj	Prj	Loc	Prq	Acct	General Purpose	2022-23		2022-23		December 2022-23		2022-23		Uncollected Balance	
							Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity					
141																
141 R 40110						Current Year Property Tax	12,146,151.00	0.00	12,146,151.00	909,703.72	1,042,992.98	11,103,158.02				
141 R 40115						Discount on Property Taxes	0.00	0.00	0.00	0.00	16,192.96	-16,192.96				
141 R 40120						Trustee's Collections Prior Ye	70,000.00	0.00	70,000.00	2,850.37	38,665.80	31,334.20				
141 R 40130						Circuit Clerk/Csm-Prior Year	32,000.00	0.00	32,000.00	7,636.12	14,857.84	17,142.16				
141 R 40140						Interest & Penalty	20,000.00	0.00	20,000.00	283.11	11,785.92	8,214.08				
141 R 40161						Payments In Lieu Of Taxes-Tva	0.00	0.00	0.00	0.00	0.00	0.00				
141 R 40163						Payments In Lieu Of Taxes-Othe	70,000.00	0.00	70,000.00	0.00	185.16	69,814.84				
141 R 40210						Local Option Sales Tax	7,100,000.00	0.00	7,100,000.00	597,545.41	3,040,420.58	4,059,579.42				
141 R 40275						Mixed Drink Tax (ST)	130,000.00	0.00	130,000.00	13,192.94	61,099.79	68,900.21				
141 R 40350						Interstate Telecomm Tax	0.00	0.00	0.00	0.00	0.00	0.00				
141 R 40610						Current Year Property Tax	20,364,475.00	0.00	20,364,475.00	1,334,871.88	1,501,648.30	18,862,826.70				
141 R 40620						Prior Year Property Tax	110,000.00	0.00	110,000.00	3,559.29	36,754.85	73,245.15				
141 R 40630						Interest & Penalty	25,000.00	0.00	25,000.00	528.41	5,634.05	19,365.95				
141 R 40640						Pick-Up Taxes	50,000.00	0.00	50,000.00	52,943.64	63,866.05	-13,866.05				
141 R 41110						Licenses & Permits	500.00	0.00	500.00	84.60	265.62	234.38				
141 R 43511						Tuition-Regular Day Students	30,000.00	0.00	30,000.00	4,500.00	47,534.00	-17,534.00				
141 R 43513						Tuition-YSI	200,000.00	0.00	200,000.00	0.00	-200.00	200,200.00				
141 R 43517						Tuition-Other	50,000.00	0.00	50,000.00	10,500.00	33,070.00	16,930.00				
141 R 43570						Receipts From Individual Schoo	30,000.00	0.00	30,000.00	592.16	5,444.92	24,555.08				
141 R 43990						Other Charges For Services	0.00	0.00	0.00	0.00	0.00	0.00				
141 R 44110						Interest Earned	40,000.00	0.00	40,000.00	7,334.36	67,451.43	-27,451.43				
141 R 44120						Lease/Rentals	20,000.00	0.00	20,000.00	772.50	7,680.00	12,320.00				
141 R 44121						Event Sales Revenue	0.00	0.00	0.00	1,010.00	1,010.00	-1,010.00				
141 R 44122						Membership Sales Revenue	0.00	0.00	0.00	0.00	0.00	0.00				
141 R 44123						Facilities Fee Revenue	0.00	0.00	0.00	32.36	32.36	-32.36				
141 R 44124						Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00				
141 R 44125						Fee Revenue (Other)	0.00	0.00	0.00	151.50	151.50	-151.50				
141 R 44131						Concessions Food	0.00	0.00	0.00	21.00	21.00	-21.00				
141 R 44132						Concessions T-Shirts	0.00	0.00	0.00	0.00	0.00	0.00				
141 R 44146						E-Rate Funding	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00				
141 R 44170						Miscellaneous Refunds	10,000.00	0.00	10,000.00	0.00	8,329.49	1,670.51				
141 R 44520						Insurance Recovery	0.00	0.00	0.00	0.00	0.00	0.00				
141 R 44530						Sale of Equipment	10,000.00	0.00	10,000.00	6,001.00	6,457.00	3,543.00				
141 R 44540						Sale of Property	0.00	0.00	0.00	0.00	0.00	0.00				
141 R 44560						Damage Recovered from Individu	0.00	0.00	0.00	0.00	0.00	0.00				
141 R 44570						Contributions & Gifts	0.00	0.00	0.00	12,884.49	14,661.14	-14,661.14				
141 R 44990						Other Local Revenue	500.00	0.00	500.00	8.48	257.90	242.10				
141 R 46511						Basic Education Program	14,729,000.00	0.00	14,729,000.00	1,473,000.00	7,365,000.00	7,364,000.00				

Fnd	T Acct	Obj	Pri	Loc	Frg	Acct	General Purpose	2022-23		2022-23		2022-23		2022-23		Uncollected	
								Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance				
141																	
141	R	46515					Early Childhood Education	303,156.00	0.00	303,156.00	0.00	63,519.99	239,636.01				
141	R	46590					Other State Education Funds	80,000.00	0.00	80,000.00	20,537.19	20,537.19	59,462.81				
141	R	46591					Coordinated School Health	0.00	0.00	0.00	0.00	0.00	0.00				
141	R	46592					Internet Connectivity	0.00	0.00	0.00	0.00	0.00	0.00				
141	R	46610					Career Ladder	50,000.00	0.00	50,000.00	0.00	28,798.83	21,201.17				
141	R	46612					Extended Contracts	0.00	0.00	0.00	0.00	0.00	0.00				
141	R	46850					Mixed Drink Tax	0.00	0.00	0.00	0.00	0.00	0.00				
141	R	46980					Other State Grants	0.00	0.00	0.00	0.00	0.00	0.00				
141	R	46981					Safe Schools	60,000.00	-3,470.67	56,529.33	17,013.34	17,013.34	39,515.99				
141	R	47143					Ed Of Handicap_IDEA	0.00	3,153.79	3,153.79	0.00	0.00	3,153.79				
141	R	47145					IDEA Preschool	0.00	0.00	0.00	0.00	0.00	0.00				
141	R	47304					Remote Technology Grant	0.00	0.00	0.00	0.00	0.00	0.00				
141	R	47590					Other Federal Through State	0.00	0.00	0.00	5,006.35	20,955.78	-20,955.78				
141	R	48130					CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00				
141	R	48990					Other-Citizens Group	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00				
141	R	49700					Insurance Recovery	0.00	0.00	0.00	0.00	0.00	0.00				
141	R	49800					Transfers In	55,000.00	0.00	55,000.00	0.00	0.00	55,000.00				
141							General Purpose	55,820,782.00	-316.88	55,820,465.12	4,481,764.22	13,542,095.77	42,278,369.35				

Fnd T Acct	Obj	Pri	Loc	Prq	Acct	General Purpose	2022-23		December 2022-23		FYTD Activity	Encumbered Amount	Unencumbered Balance
							Original Budget	Revised Budget	Monthly Activity	FYTD Activity			
141 E	11130					Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141 E	71100					Regular Education Program	27,574,075.00	27,574,075.00	2,209,482.40	10,316,165.53	37,252.21	17,230,657.26	17,230,657.26
141 E	71150					Alternative Schools	89,000.00	89,000.00	0.00	44,553.35	0.00	44,446.65	44,446.65
141 E	71200					Special Education Program	6,099,860.00	6,099,860.00	478,913.14	2,150,127.22	47,715.24	3,902,017.54	3,902,017.54
141 E	72110					Attendance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141 E	72120					Health Services	813,647.00	813,647.00	68,595.84	322,098.98	2,935.00	488,613.02	488,613.02
141 E	72130					Other Student Support	1,076,750.00	1,076,750.00	88,058.02	428,455.69	10,982.20	637,312.11	637,312.11
141 E	72210					Regular Instruction Program	3,002,681.00	3,059,210.33	265,987.89	1,283,052.24	9,640.93	1,766,517.16	1,766,517.16
141 E	72220					Special Education Instruction	1,490,733.00	1,490,733.00	128,377.92	612,333.32	37,686.08	840,713.60	840,713.60
141 E	72250					TECHNOLOGY	1,344,683.00	1,344,683.00	73,205.17	758,079.64	38,224.04	548,379.32	548,379.32
141 E	72310					Board Of Education Services	1,528,522.00	1,528,522.00	112,724.54	547,836.45	234,385.91	746,299.64	746,299.64
141 E	72320					Director of Schools	514,230.00	514,230.00	38,237.51	214,813.80	11,566.25	287,849.95	287,849.95
141 E	72410					Office Of The Principal	3,796,801.00	3,796,801.00	310,817.35	1,676,408.90	37,070.68	2,083,321.42	2,083,321.42
141 E	72510					Fiscal Services	770,909.00	770,909.00	63,739.69	355,384.65	391.79	415,132.56	415,132.56
141 E	72520					Human Resources	409,181.00	409,181.00	26,316.64	164,963.98	9,348.95	234,868.07	234,868.07
141 E	72610					Operation Of Plant	3,693,431.00	3,693,431.00	216,700.89	1,805,754.72	132,685.54	1,754,990.74	1,754,990.74
141 E	72620					Maintenance Of Plant	856,944.00	796,944.00	66,228.35	337,860.46	68,766.75	390,316.79	390,316.79
141 E	72710					Transportation	2,294,126.00	2,294,126.00	175,488.63	882,775.85	76,140.61	1,335,209.54	1,335,209.54
141 E	72810					Central And Other	264,847.00	264,847.00	20,959.15	120,098.87	41,041.66	103,706.47	103,706.47
141 E	73100					Food Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141 E	73300					Community Service	358,335.00	358,335.00	0.00	1,677.43	0.00	356,657.57	356,657.57
141 E	73400					Early Childhood Education	576,185.00	584,265.00	45,697.26	208,789.15	793.57	374,682.28	374,682.28
141 E	81300					Education Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141 E	82130					Principal	221,105.00	221,105.00	18,410.00	92,050.00	129,055.00	25,802.00	25,802.00
141 E	82230					Interest	31,619.00	31,619.00	317.00	1,585.00	4,232.00	25,802.00	25,802.00
141 E	82330					Other Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141 E						General Purpose	56,807,664.00	56,812,273.33	4,408,257.39	22,324,865.23	929,914.41	33,557,493.69	33,557,493.69

Fnd	T	Acct	Obj	Pri	Loc	Prq	Acct	2022-23		2022-23		2022-23		Uncollected
								Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance	
Federal Programs														
142	R	47141						435,175.00	63,785.03	498,960.03	29,361.84	157,048.34	341,911.69	
							Title I Part A							
142	R	47143						848,169.00	247,237.02	1,095,406.02	70,717.66	226,622.68	868,783.34	
							Ed Of Handicap_IDEA							
142	R	47145						24,655.00	12,703.90	37,358.90	901.41	3,486.51	33,872.39	
							IDEA Preschool							
142	R	47146						39,424.00	64,007.59	103,431.59	4,705.75	31,201.25	72,230.34	
							Title III Part A							
142	R	47147						29,606.00	-29,606.00	0.00	0.00	0.00	0.00	
							Title IV Safe & Drug-Free Scho							
142	R	47149						0.00	16,000.00	16,000.00	0.00	798.00	15,202.00	
							Title IX McKinney-Vento							
142	R	47189						96,742.00	49,811.84	146,553.84	15,200.00	59,522.06	87,031.78	
							Title II Part A							
142	R	47301						0.00	0.00	0.00	0.00	0.00	0.00	
							ESSER Grant							
142	R	47303						0.00	0.00	0.00	0.00	0.00	0.00	
							LEA Reopening Grant							
142	R	47306						0.00	0.00	0.00	0.00	0.00	0.00	
							Emergency Loss of Income Grant							
142	R	47307						0.00	66,527.44	66,527.44	1,931.36	28,237.42	38,290.02	
							ESSER 2.0							
142	R	47309						0.00	26,000.00	26,000.00	0.00	26,000.00	0.00	
							Literacy Training Teacher Stip							
142	R	47311						0.00	0.00	0.00	0.00	0.00	0.00	
							First To The Top							
142	R	47401						0.00	1,368,135.51	1,368,135.51	181,616.04	228,847.98	1,139,287.53	
							ESSER 3.0							
142	R	47402						0.00	62,672.61	62,672.61	9,343.04	33,719.31	28,953.30	
							ARP IDEA Part B							
142	R	47403						0.00	11,678.53	11,678.53	0.00	0.00	11,678.53	
							ARP IDEA Preschool							
142	R	47404						0.00	12,193.62	12,193.62	0.00	0.00	12,193.62	
							ARP Homeless 2.0							
142	R	47590						0.00	138,836.48	138,836.48	22,150.67	31,339.56	107,496.92	
							Other Federal Through State							
142	R	47990						0.00	0.00	0.00	0.00	0.00	0.00	
							Other Direct Federal Revenue							
142	R	49800						0.00	0.00	0.00	0.00	0.00	0.00	
							Transfers In							
142	-							1,473,771.00	2,109,983.57	3,583,754.57	335,527.77	826,823.11	2,756,931.46	
							Federal Programs							

Pnd T Acct Obj Pri Loc Prg Acct
 2022-23 2022-23 December 2022-23 2022-23 2022-23
 Original Budget Revised Budget Monthly Activity FYTD Activity Encumbered Unencumbered
 Amount Balance

Pnd T Acct	Obj	Pri	Loc	Prg	Acct	2022-23 Original Budget	2022-23 Revised Budget	December 2022-23 Monthly Activity	2022-23 FYTD Activity	Encumbered Amount	Unencumbered Balance
143					Food Service						
143 E	73100				Food Supplies	2,539,784.00	2,539,784.00	205,199.56	1,249,915.61	564,903.24	724,965.15
143 E	73300				Community Service	0.00	0.00	0.00	0.00	0.00	0.00
143					Food Service	2,539,784.00	2,539,784.00	205,199.56	1,249,915.61	564,903.24	724,965.15

Fnd T Acct	Obj	Pri	Loc	Prg	Acct	2022-23		2022-23		2022-23		2022-23		Uncollected
						Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance			
146					Community Service (MAC)									
146 R	43581				Community Services Fees	1,497,358.00	0.00	1,497,358.00	23,406.76	495,593.00	1,001,765.00			
146 R	43584				Registration Fees-School Year	25,550.00	0.00	25,550.00	0.00	17,265.00	8,285.00			
146 R	43585				Registration Fees-Summer	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00			
146 R	43990				Other Charges For Services	0.00	0.00	0.00	0.00	333.00	-333.00			
146 R	44120				Lease/Rentals	0.00	0.00	0.00	0.00	0.00	0.00			
146 R	44170				Miscellaneous Refunds	36,000.00	0.00	36,000.00	0.00	0.00	36,000.00			
146 R	44530				Sale of Equipment	0.00	0.00	0.00	0.00	250.00	-250.00			
146 R	44570				Contributions & Gifts	4,500.00	0.00	4,500.00	0.00	0.00	4,500.00			
146 R	44990				Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00			
146 R	46590				Other State Education Funds	80,231.00	0.00	80,231.00	24,517.50	24,917.50	55,313.50			
146 R	47590				Other Federal Through State	0.00	404,936.99	404,936.99	68,857.53	473,794.52	-68,857.53			
146					Community Service (MAC)	1,651,139.00	404,936.99	2,056,075.99	117,181.79	1,012,153.02	1,043,922.97			

Fnd T	Acct	Obj	Pri	Loc	Proj	Acct	2022-23		December 2022-23		2022-23	Encumbered	Unencumbered
							Original Budget	Revised Budget	Monthly Activity	FYTD Activity			
146							1,647,595.00	2,052,531.99	125,392.09	813,312.90	12,174.70	1,227,044.39	
							0.00	0.00	0.00	0.00	0.00	0.00	
							1,647,595.00	2,052,531.99	125,392.09	813,312.90	12,174.70	1,227,044.39	

Community Service (MAC)
 Community Service
 Operating Transfer
 Community Service (MAC)

Fnd T Acct	Obj	Pri	Loc	Prj	Acct	2022-23		2022-23		December 2022-23		2022-23		Uncollected	
						Original Budget	Budget Revisions	Revised Budget	Monthly Activity	FYTD Activity	Balance				
156															
156 R	40610					6,369,823.00	0.00	6,369,823.00	417,535.54	462,431.59	5,907,391.41				
156 R	40620					50,000.00	0.00	50,000.00	1,113.33	18,488.50	31,511.50				
156 R	40630					10,500.00	0.00	10,500.00	165.26	1,777.80	8,722.20				
156 R	40640					20,000.00	0.00	20,000.00	16,560.28	20,057.69	-57.69				
156 R	44110					2,000.00	0.00	2,000.00	640.10	13,687.59	-11,687.59				
156 R	44990					0.00	0.00	0.00	0.00	0.00	0.00				
156 R	49800					0.00	0.00	0.00	0.00	0.00	0.00				
156 -						6,452,323.00	0.00	6,452,323.00	436,014.51	516,443.17	5,935,879.83				

Debt Service

Fnd T	Acct	Obj	Prj	Loc	Prj	Acct	2022-23		December 2022-23		2022-23	Encumbered	Unencumbered
							Original Budget	Revised Budget	Monthly Activity	FYTD Activity			
156	E	72310	---	---	---	---	128,701.00	128,701.00	8,597.69	9,931.19	0.00	118,769.81	
156	E	82130	---	---	---	---	3,140,000.00	3,140,000.00	0.00	0.00	0.00	3,140,000.00	
156	E	82230	---	---	---	---	3,141,567.00	3,141,567.00	0.00	1,330,832.75	0.00	1,810,734.25	
156	E	82330	---	---	---	---	1,500.00	1,500.00	0.00	900.00	0.00	600.00	
156			---	---	---	---	6,411,768.00	6,411,768.00	8,597.69	1,341,663.94	0.00	5,070,104.06	

Debt Service

Board Of Education Services
 Principal
 Interest
 Other Debt Service
 Debt Service

Fund T	Acct	Obj	Pri	Loc	Prg	Acct	2022-23		December 2022-23		2022-23		Encumbered		Unencumbered	
							Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance				
177	E	81300	---	---	---	---	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177	E	82130	---	---	---	---	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177	E	82230	---	---	---	---	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177	E	82330	---	---	---	---	220,890.00	220,890.00	0.00	5,123.47	0.00	0.00	0.00	215,766.53	0.00	0.00
177	E	91300	---	---	---	---	20,732,963.00	20,732,963.00	1,578,079.02	6,570,484.67	2,665,779.79	0.00	11,496,698.54	0.00	0.00	0.00
177	E	99100	---	---	---	---	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
177	-	-----	---	---	---	---	20,953,853.00	20,953,853.00	1,578,079.02	6,575,608.14	2,665,779.79	0.00	11,712,465.07	0.00	0.00	0.00

Capital Projects

Education Debt Service
 Principal
 Interest
 Other Debt Service
 Education Capital Projects
 Operating Transfer
 Capital Projects

End T Acct	Obj	Pri	Loc	PRG	Acct	2022-23 Original Budget	2022-23 Budget Revisions	2022-23 Revised Budget	December 2022-23 Monthly Activity	2022-23 FYTD Activity	Uncollected Balance
						95,261,862.00	2,514,603.68	97,776,465.68	33,472,760.07	45,087,049.47	52,679,416.21
Grand Revenue Totals											

Number of Accounts: 358

***** End of report *****

Prj	Acct	Obj	Loc	2022-23 Original Budget	2022-23 Revised Budget	December 2022-23 Monthly Activity	2022-23 FYTD Activity	Encumbered Amount	Unencumbered Balance
				89,834,435.00	92,353,964.89	6,517,666.39	33,324,329.77	4,298,197.58	54,731,437.54
Grand Expense Totals									

Number of Accounts: 4823

***** End of report *****

