

Board of Education Regular Meeting

April 27, 2021 6:00 PM

City Hall Council Chambers

I. CALL TO ORDER Procedural Item	Chair Butch Campbell
A. Pledge of Allegiance Procedural Item	
B. Moment of Silence Procedural Item	
II. APPROVAL OF AGENDA Action Item	Chair Butch Campbell
III. COMMUNICATIONS Information Item	Mrs. Lisa Trail
A. Spotlight on Education-TN Behavior Support Project Information Item	Mr. Joe Marlin
IV. CONSENT ITEMS Consent Agenda	Chair Butch Campbell
A. Approval of 4-13 Board Minutes Consent Item	
B. Approval of School Fees Consent Item	
C. Second Reading of Board Policies Consent Item	
i. Approval of Board Policy 6.201 Compulsory Attendance Ages on Second Reading Consent Item	
ii. Approval of Board Policy 6.202 Home Schools on Second Reading Consent Item	
iii. Approval of Board Policy 6.308 Bus Safety and Conduct on Second Reading Consent Item	
iv. Approval of Board Policy 6.311 Care of School Property on Second Reading Consent Item	
V. ACTION ITEMS Action Item	Chair Butch Campbell
A. Approval of Board Committee Assignments Action Item	Chair Butch Campbell
B. Approval of Discovery School Track Resolution Action Item	Dr. Trey Duke
C. Approval of Family Resource Center Advisory Team Action Item	Dr. Trey Duke
D. Approval of New Audit Company for District Audit-Jobe Hastings Action Item	Dr. Trey Duke
E. Budget Amendments/Transfers Action Item	Ms. Kim Williams
VI. REPORTS AND INFORMATION Information Item	Chair Butch Campbell
A. Enrollment (PTR) Report Information Item	Mr. Joe Marlin
B. Revenue and Expenditure Report for March	Ms. Kim Williams

Information Item	
C. Personnel Report Information Item	Mr. Ralph Ringstaff
D. Director's Update Information Item	Dr. Trey Duke
VII. OTHER BUSINESS Information Item	Chair Butch Campbell
VIII. ADJOURNMENT Action Item	Chair Butch Campbell

MINUTES

Board of Education Regular Meeting

April 13, 2021 6:00 PM

City Hall Council Chambers

<p>I. CALL TO ORDER Procedural Item In attendance: Chair Butch Campbell, Vice Chair David Settles, Wes Ballard, Roseann Barton, Becky Goff, Amanda Moore, Jimmy Richardson III.</p> <p>Staff: Dr. Trey Duke, Joe Marlin, Ralph Ringstaff, Sheri Arnette, Greg Lyles, Cherrye Robertson, Sia Phillips, Angela Fairchild, Beth Prater, Lisa Trail, Kim Williams</p> <p>Assistant City Attorney Elizabeth Taylor and City Liaison Bill Shacklett.</p>	<p>Chair Butch Campbell</p>
<p>A. Pledge of Allegiance Procedural Item The Pledge of Allegiance was led by Board Chair Butch Campbell.</p>	
<p>B. Moment of Silence Procedural Item</p>	
<p>II. APPROVAL OF AGENDA Action Item Motion to approve the agenda. This motion, made by Jimmy Richardson III and seconded by Ms. Amanda Moore, passed. (7-0)</p>	<p>Chair Butch Campbell</p>
<p>III. COMMUNICATIONS Information Item Murfreesboro City Schools celebrated Assistant Principals last week during National Assistant Principals Week. As Dr. Duke stated in a communications to all staff, "we are so thankful for our APs and all the things they do to keep us running each day. We have a stellar group of educators serving in these roles. We are definitely a stronger district because they are here."</p> <p>The Murfreesboro Kiwanis Club provided several of our school nurses with much needed items to stock their clinics. Thank you to the Murfreesboro Kiwanis for providing our nurses with these generous donations.</p> <p>Mitchell Neilson Schools would like to thank ETC Gymnastics for working with our students during PE Class. The kids and teachers had so much fun!</p> <p>Thank you to the Farm Bureau for a donation of just over \$1,000 to our City Schools Foundation for back pack food.</p> <p>The Farmer Educators received a large donation of soil from Coast of Maine and Kelton's for our spring garden beds.</p> <p>The City Schools Foundation Excellence in Education - outdoor experience - will be held at Cannonsburgh on May 1.</p> <p>Congratulations to Kennye Holt and Trey Duke on receiving their Doctorate degrees this month.</p>	<p>Mrs. Lisa Trail</p>

<p>Kindergarten registration for 2021-22 is going on now as is pre-k registration and choice school applications.</p> <p>Our Teacher of the Year celebration will be held Monday, April 26 at the Hobgood gymnasium.</p> <p>6th grade spelling bee is scheduled for April 16 with Read to Succeed</p> <p>Congratulations to Mitchell Neilson and John Pittard on receiving Nashville Predators Foundation grants.</p>	
<p>A. Spotlight on Education-RTI2-B Recognition Information Item Chair Campbell expressed his appreciation to all teachers and staff of Murfreesboro City Schools. He said that it is very evident that our system is an excellent school system because we are recognized at both the state and national level. He added that he is very proud to be a part of this district.</p>	
<p>IV. CONSENT ITEMS Consent Agenda Motion to approve consent agenda.. This motion, made by Mr. David Settles and seconded by Jimmy Richardson III, passed. (7-0)</p>	Chair Butch Campbell
<p>A. Approval of Board Minutes Consent Item</p>	
<p>i. Approval of 3-9-21 Board Minutes Consent Item</p>	
<p>ii. Approval of 3-23-21 Board Minutes Consent Item</p>	
<p>B. Minor Change to Board Policy Consent Item</p>	
<p>i. Approval of Board Policy 5.401 Acquired Immune Deficiency Syndrome (HIV/AIDS) Consent Item</p>	
<p>ii. Approval of Board Policy 6.307 Drug-Free School Consent Item</p>	
<p>iii. Approval of Board Policy 6.310 Dress Code Consent Item</p>	
<p>iv. Approval of Board Policy 6.312 Use of Personal Communication Devices in School Consent Item</p>	
<p>v. Approval of Board Policy 6.316 Suspension/Expulsion/Remand Consent Item</p>	
<p>vi. Approval of Board Policy 6.402 Physical Examinations and Immunizations Consent Item</p>	
<p>C. Second Reading of Board Policies Consent Item</p>	
<p>i. Approval of Board Policy 4.700 Testing Programs on Second Reading Action Item</p>	
<p>ii. Approval of Board Policy 5.500 Discrimination/Harassment of Employees (Sexual, Racial, Ethnic, Religious) on Second Reading Action Item</p>	
<p>V. ACTION ITEMS Action Item</p>	Chair Butch Campbell

<p>A. Approval of Board Policy 6.201 Compulsory Attendance Ages on First Reading Action Item Motion to approve Board Policy 6.201 Compulsory Attendance Ages on First Reading. This motion, made by Ms. Roseann Barton and seconded by Mr. Wesley Ballard, passed. (7-0)</p>	Dr. Trey Duke
<p>B. Approval of Board Policy 6.202 Home Schools on First Reading Action Item Motion to approve Board Policy 6.202 Home Schools on First Reading. This motion, made by Jimmy Richardson III and seconded by Ms. Becky Goff, passed. (7-0)</p>	Dr. Trey Duke
<p>C. Approval of Board Policy 6.308 Bus Safety and Conduct on First Reading Action Item Motion to approve Board Policy 6.308 Bus Safety and Conduct on First Reading. This motion, made by Ms. Becky Goff and seconded by Mr. David Settles, passed. (7-0)</p>	Dr. Trey Duke
<p>D. Approval of Board Policy 6.311 Care of School Property on First Reading Action Item Motion to approve Board Policy 6.311 Care of School Property on First Reading. This motion, made by Mr. David Settles and seconded by Mr. Wesley Ballard, passed. (7-0)</p>	Dr. Trey Duke
<p>E. Approval of Surety Bond for New Finance Director Kim Williams Action Item Motion to approve the surety bond for the new Finance Director, including an increase in the amount. This motion, made by Jimmy Richardson III and seconded by Ms. Amanda Moore, passed. (7-0)</p>	Dr. Trey Duke
<p>F. Approval of Formal Bid on Discovery School Track Action Item Dr. Duke presented the Board with a list of bidders and asked for approval to accept the lowest bid from Sessions Paving out of Nashville, TN, in the amount of \$63,944. Mr. Ballard asked if we have had any experience with this company. Dr. Duke said that he would find out and get back to him. Motion to award the bid of the Discovery School Track to Sessions Paving out of Nashville, TN. This motion, made by Ms. Becky Goff and seconded by Mr. Wesley Ballard, passed. (7-0)</p>	Dr. Trey Duke
<p>G. Approval/Discussion of Board Policy 2.703 Audits Action Item Dr. Duke explained that Board Policy 2.703, Audits, states, in part, that when an administrative change occurs during a fiscal year, a special audit of accounts shall be conducted. He explained that the upcoming audit in May could serve as this special audit, otherwise, there would be a cost of \$5,000, up to \$10,000. Motion to use the May audit as this special audit in order to save money. This motion, made by Mr. David Settles and seconded by Jimmy Richardson III, passed. (7-0)</p>	Dr. Trey Duke
<p>H. Approval of Budget Amendments/Transfers Action Item Motion to approve the budget amendments/transfers. This motion, made by Ms. Amanda Moore and seconded by Ms. Roseann Barton, passed. (7-0)</p>	Ms. Kim Williams
<p>VI. REPORTS AND INFORMATION Information Item</p>	Chair Butch Campbell
<p>A. Director's Update Information Item Before his update, Dr. Duke expressed his appreciation to the city council for their donation to the Discovery walking track. Mr. Richardson thanked the city council for recognizing the good job that our system does.</p>	Dr. Trey Duke

<p>Dr. Duke then gave an update on Summer School, explaining that we now have 2000 students enrolled and 200 teachers willing to work. The original goal was 750 students.</p> <p>Ms. Barton thanked Sheri Arnette and the summer school teachers for being willing to give up half of their summer to ensure that our students are caught up.</p> <p>Dr. Duke explained that TNReady testing starts on April 21. He said that we are working with distance learners to have them come in and test. Mr. Ballard asked how we feel about having 80% to test and Dr. Duke said that he and the staff are very confident that we can get 80%.</p> <p>Dr. Duke also told the Board that he and the staff have had multiple meetings regarding plans for ESSER 3.0 Applications for that grant are due June 1, but he hopes to have it in sooner. More details will follow at the budget work sessions next week with the Board.</p>	
<p>VII. OTHER BUSINESS Information Item Chair Campbell reminded the Board that the budget work sessions will be held at the Administrative Offices beginning at 4:00 p.m. each day, Tuesday, April 20, and Wednesday, April 21.</p>	<p>Chair Butch Campbell</p>
<p>VIII. ADJOURNMENT Action Item The meeting adjourned at 6:30 p.m. Motion to adjourn the meeting. This motion, made by Jimmy Richardson III and seconded by Mr. Wesley Ballard, passed. (7-0)</p>	<p>Chair Butch Campbell</p>

Director of Schools

Murfreesboro City School Board

Monitoring: Review: Annually, in April	Descriptor Term: <h2 style="text-align: center;">Compulsory Attendance Ages</h2>	Descriptor Code: <h3 style="text-align: center;">6.201</h3>	Issued Date: <h3 style="text-align: center;">4/28/20 10/24/17</h3>
		Rescinds: <h3 style="text-align: center;">STU 4</h3>	Issued: <h3 style="text-align: center;">03/01/13</h3>

- 1 Children between the ages of six (6) and seventeen (17) years, both inclusive, must attend a public or
- 2 [private-non-public](#) school.¹ A parent/guardian or legal custodian who believes that their child is not
- 3 ready to attend school at the designated age of mandatory attendance may make application to the
- 4 principal of the public school which the child would attend for a one (1) semester or one-year deferral in
- 5 required attendance. Any such deferral shall be reported to the Director of Schools by the principal.²
- 6 Under certain circumstances, the Board may temporarily excuse students from complying with the
- 7 provisions of the compulsory attendance law.³

- 8 Any child residing within the state who is or will be five (5) years of age on or before August 15, who
- 9 makes application for admission, shall be enrolled in the school designated by the Board.⁴

- 10 No child shall be eligible to enter first grade without having attended an approved kindergarten program.⁵

- 11 A child entering a special education program shall be no less than three (3) years of age.⁶

- 12 The compulsory attendance law shall not apply to a student who is six (6) years or younger and whose
- 13 parent or guardian has filed notice of intent to conduct home school with the Director of Schools.⁷

Legal References

1. TCA 49-6-3001(c)(1)
2. TCA 49-6-3001(c)(5)
3. TCA 49-6-3005
4. TCA 49-6-201(b)(3); TCA 49-6-3001(b)(1)
5. TCA 49-6-201(8)(d)
6. 20 U.S.C. Sec 5. 1400—1485
7. TCA 49-6-3001(c)(2)(A)—(D)

Cross References

- Special Education Program 4.202
- Adult Education Program 4.208
- Special Education Students 6.500

Murfreesboro City School Board

Monitoring: Review: Annually, in April	Descriptor Term: Home Schools	Descriptor Code: 6.202	Issued Date: 4/28/20 01/23/18
		Rescinds: BO 52	Issued: 04/22/14

1 A "home school" is a school conducted or directed by a parent or parents or legal guardian or
2 guardians for their own children. Home schools which teach K-12 where the parents are
3 associated with an organization that conducts church-related schools (as defined by T.C.A. §49-
4 50-801) are exempt from the following provisions, but must follow procedures issued by the State
5 Department of Education.

6 A parent wishing to conduct a home school shall meet the following requirements:¹

- 7 1. Provide annual notice to the Director of Schools before the commencement of each school
8 year of the intent to conduct a home school;
- 9 2. Submit to the Director of Schools the name, number, age, grade level of children involved,
10 location of the school, curriculum to be offered, proposed hours of instruction, qualifications
11 of the parent/teacher;
- 12 3. Maintain attendance records, subject to inspection of the local Director of Schools;
- 13 4. Submit attendance records to the Director of Schools at the end of each school year;
- 14 5. Provide instruction for at least four (4) hours per day for the same number of instructional
15 days as are required by state law for public schools;
- 16 6. Possess a high school diploma or GED;
- 17 7. Cooperate in the administration to home school students of appropriate tests by the
18 Commissioner of Education, his/her designee or by a professional testing service in grades
19 five (5), seven (7), and nine (9);
- 20 8. Take actions according to state law if home school student falls behind appropriate grade
21 level;
- 22 9. Submit proof to the Director of Schools that the home school student has been vaccinated as
23 required by law;
- 24 10. Submit proof to the Director of Schools that other health services and examinations as
25 required by law have been received by the home school student; and

11. In the event of the illness of a parent-teacher, or at the discretion of the parent-teacher, a tutor, having the same qualifications that would be required of a parent-teacher teaching the grade level or course, may be employed by the parent-teacher. ~~In the event of illness or inadequacy of the home school parent teacher to teach a specific subject, employ a tutor having the same qualifications as required of parent/teacher.~~

26 If one or more of these requirements are not met, the Board authorizes the Director of Schools to
27 take formal action to bring the child into compliance with the compulsory attendance law (until the
28 child has reached age 17), either in the home school or in a public, private, or church-related school.

29 It shall be the policy of this Board that public school facilities shall be available for home
30 school instruction only when all of the following conditions exist:

- 31 1. Special needs courses are being taught which require services unavailable to the home
32 school student;
- 33 2. These services cannot be provided through any means other than the public schools;
- 34 3. Requests for services are made known by the home school parent when notice is given to
35 the Director of Schools of the intent to conduct a home school;
- 36 4. The Director of Schools investigates request and make recommendations to the Board;
- 37 5. No overcrowding, additional expenses, including providing transportation, or other special
38 situations which interfere with the normal operation of the school system shall be incurred;
39 and
- 40 6. Approval by the Board on a case-by-case basis.

41 The Director of Schools, through the attendance supervisor, shall have the attendance records of
42 the home school inspected at ~~least two (2) times each~~ the end of each school year in order to provide
43 assistance in implementing the Compulsory Attendance Law.

44 If a home school student falls more than one (1) year behind his/her appropriate grade level in his/her
45 comprehensive test score for two (2) consecutive tests, and if a certified teacher who would have
46 taught the child at his/her grade level determines through appropriate means that the student is not
47 learning disabled, the Director of Schools shall require the parents to enroll the child in a public,
48 private or church-related school.

Legal References

1. TCA 49-6-3050

Murfreesboro City School Board

Monitoring: Review: Annually, in April	Descriptor Term: Bus Safety and Conduct	Descriptor Code: 6.308	Issued Date: 4/28/20 09/24/19
		Rescinds: SS 8	Issued: 02/27/18 09/01/12

- 1 In order to maintain conditions and atmosphere suitable for safety and learning, no person shall enter
2 onto a school bus except students assigned to that bus or other persons with lawful and valid business on
3 the bus.¹
- 4 The school bus is an extension of school activity; therefore, students shall conduct themselves on the bus
5 in a manner consistent with the established standards for safety and classroom behavior.
- 6 Students are under the supervision and control of the bus driver, bus assistant, and teacher while on the
7 bus, and all reasonable directions given by bus driver, bus assistant, and teacher shall be followed.
- 8 The principal of the student transported shall be informed by the bus driver of any serious discipline
9 problem and may be called upon to assist if necessary. A student may be denied the privilege of riding
10 the bus if the principal determines that the student's behavior is such as to cause disruption on the bus,
11 or if he/she disobeys state or local rules and regulations pertaining to student transportation.
- 12 The suspension of a student from riding the bus shall follow the same procedures as for any other school
13 suspension.
- 14 Any student requesting to exit the bus at any point between school and the normal drop-off point must
15 have written parental permission and the approval of the principal or principal designee.² The principal
16 or principal designee will provide written approval to the [bus-driverTransportation Department](#) before
17 the student is allowed to proceed.
- 18 Any student wishing to ride a bus other than the student's designated bus must have written parental
19 permission and the approval of the principal or the principal designee. The principal or principal
20 designee will provide written approval to the [bus-driverTransportation Department](#) before the student is
21 allowed to proceed.
- 22 Students who transfer from bus to bus while en route to and from school shall be expected to abide by
23 the discipline policies adopted by the Board and rules adopted by the staff of the assigned school.
- 24 The Director of Schools shall develop the district's "Rules for Bus Conduct" and have them placed in
25 the student handbook and/or distributed to all students.
- 26 **USE OF VIDEO CAMERAS**
- 27 Video cameras may be used to monitor student behavior on school vehicles transporting students to and
28 from school or extracurricular activities. Video surveillance shall be used to promote the order, safety
29 and security of students, staff and property.

30 Students in violation of bus conduct rules shall be subject to disciplinary action in accordance with
31 established board policy governing student conduct and discipline.

32 The district shall comply with all applicable state and federal laws related to photographs and video
33 footage.³ These materials shall be maintained for seven (7) days. Parent(s)/guardian(s) may submit
34 requests to view photographs and video footage to the Superintendent of School/designee. The
35 Superintendent of Schools/designee shall be present if parent(s)/guardian(s) are provided the opportunity
36 to review photographs and video footage.⁴

Legal References

1. TCA 49-6-2008
2. TCA 49-6-2118
3. TCA 10-7-504; 20 USCA §1232g
4. [Public Acts of 2019, Chapter No. 256](#)~~TCA 49-6-2119~~

Cross References

Discipline Procedures 6.313
Suspension/Expulsion/Remand 6.316
Student Records 6.600-604

Murfreesboro City School Board

Monitoring: Review: Annually, in April	Descriptor Term: <h2 style="text-align: center;">Care of School Property</h2>	Descriptor Code: <h3 style="text-align: center;">6.311</h3>	Issued Date: <h3 style="text-align: center;">4/28/20 06/25/19</h3>
		Rescinds: <h3 style="text-align: center;">STU 44</h3>	Issued: <h3 style="text-align: center;">01/01/13</h3>

1 Students shall help maintain the school environment, preserve school property and exercise care while
 2 using school facilities.

3 All district employees and system contracted employees shall report all damage or loss of school
 4 property to the principal or designee immediately after such damage or loss is discovered. The
 5 principal or designee shall notify the Maintenance Department and Safety Director for assistance in
 6 determining the extent of any damages and securing the area in question. The Technology Department
 7 shall also be notified to be made aware of any security camera reviews that need to be made. In
 8 addition, the principal or designee shall make a full and complete investigation of any instance of
 9 damage or loss of school property. The investigation shall be carried out in cooperation with law
 10 enforcement officials when appropriate.

11 School property is defined as buildings, buses, books, equipment, records, instructional materials,
 12 musical instruments- or any other item under the jurisdiction of the District and/or Board.

13 When the person causing damage or loss has been identified and the costs of repair or replacement
 14 have been determined by the Maintenance Department or other appropriate entity knowledgeable about
 15 the item damaged or lost, the district shall take steps to recover these costs. This may include
 16 recommending the filing of a civil complaint in court to recover damages. If the responsible person is
 17 a minor, recovery will be sought from the minor’s parent or guardian.¹

18 In addition, the district may withhold the grades, diploma, and/or transcript of the student responsible
 19 for vandalism or theft or otherwise incurring any debt to a school until the student or the student’s
 20 parent/ guardian has paid for the damages.²

21 When the minor and parent are unable to pay for the damages, the system will provide a program of
 22 voluntary work for the minor. Voluntary work will not exceed light duty physical labor; i.e., pulling
 23 weeds, washing windows at a site where an event occurred. director of schools may meet with the
 24 parent in an attempt to reach an agreement. Upon completion of the work, the student’s grades,
 25 diploma, and/or transcripts shall be released. Such sanctions shall not be imposed if the student is not
 26 at fault.

Legal References

1. TCA 37-10-101
2. TRR/MS ~~0520-01-03-.03(15)~~
0520-01-02-.16 (2)

Cross References

- Visitors to the School 1.501
 Security 3.205
 Student Fees and Fines 6.709

**Board Committee Assignments
2021-2022**

Board Member	Committees
Roseann Barton	City Cable, Pre School Advisory
Wes Ballard	City School Foundation, Community Advisory, Workforce Development
Becky Goff	New School Naming Committee, Sick Leave Bank, TLN Representative
Butch Campbell	BEP Board, New School Naming Committee Chair
Jimmy Richardson	Coordinated School Health, ESP Advisory
Amanda Moore	New School Naming Committee, Sick Leave Bank, Family Resource Center Advisory
David Settles	New School Naming Committee, Community Advisory

**MURFREESBORO CITY BOARD OF EDUCATION RESOLUTION
DISCOVERY SCHOOL TRACK**

WHEREAS, the Discovery School at Bellwood (“Discovery School”) and the Murfreesboro City Board of Education (“MCS”) desire to construct a track on the campus of Discovery School; and

WHEREAS, MCS approved the construction of the track; and

WHEREAS, on April 8, 2021, the Murfreesboro City Council voted to donate \$20,500.00 towards the cost of the track at the Discovery School; and

WHEREAS, MCS acknowledges that this donation would constitute a one-time appropriation from the City General Fund to the MCS Budget for Fiscal Year 2021 and that as such this transfer would not increase or otherwise affect the City’s Maintenance of effort obligation under state law; and

NOW, THEREFORE BE IT RESOLVED, that the MCS Fiscal Year 2021 Budget be amended as presented in Exhibit A hereto, subject to approval by the Murfreesboro City Council.

Adopted and approved this _____ day of _____. Yeas: _____ Nays: _____

Butch Campbell, Board Chair

Dr. Trey Duke, Director of Schools

**Murfreesboro City Schools
Family Resource Center
Advisory Council
2020-2021**

Darla Sampson – MCS Coordinated School Health (darla.sampson@cityschools.net)

Tiffany Schmidt – UT/TSU Extension Service (tschmid2@utk.edu)

Beverly Johnson – Black Fox Elem, AP (Beverly.johnson@cityschools.net)

Lashan Mathews-Dixon – Rutherford County Health Dept. (lashan.mathews@tn.gov)

Jessica Johnson – Atlas Liasion- Ruth. Co. Schools (johnsonje@rcschools.net)

Jolene Radnoti – Read To Succeed (joleneradnoti@readtosucceed.org)

Candy Joyce – Mid. TN Realtors Assoc. (candy@mtar.org)

Crystal Ellis-McFerrin – Patterson Comm. Ctr. (cellis@murfreesborotn.gov)

Heather Anderson – Social Worker, MCS (heather.anderson@cityschools.net)

Reham Abdulrahman – Salem Parent- Phone: 615-956-9933 (rehamabdelrhman89@gmail.com)

Maria Jose SanVicente- JPE Parent (mjsanvicente@gmail.com)

Monica Pola – BR Parent (monpola2010@gmail.com)

Lisa Trail – Communications Dept., MCS (lisa.trail@cityschools.net)

Amanda Moore – School Board, MCS (Amanda.moore@cityschools.net)

LaToya Pinkney- Mid-Cumberland-Oakland Ct. (latoya.pinkney@cityschools.net)

David Coggin –Barnabas Vision Ministries (david@thebarnabasvision.org)

Jamara DeBerry, Interim Principal, MN (Jamara.deberry@cityschools.net)

Stacy Klimkowski– Family Center (sklimkowski@familycentertn.org)

Outreach Staff:

Greg Lyles

Christie Roberts

Eusette Bravo

Marisela Tapia

Nayeli McUmbert

Rana Dajani

Ex. Officio – Dr. Trey Duke, DOS



JOB, HASTINGS & ASSOCIATES

Certified Public Accountants

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James R. Jobe, CPA
C. Jared Forrester, CPA, CSEP
Andrew J. Nickerson, CPA

April 26, 2021

Ms. Kim Williams, CGFM, CCFO
Director of Finance
Murfreesboro City School Board
2552 South Church Street
Murfreesboro, TN 37127

Re: Audit Proposal

Dear Ms. Williams and Members of the Board:

Thank you for the opportunity to submit our proposal to audit the Murfreesboro City Schools (excluding the Internal School Funds) for the fiscal years ending (FYE) June 30, 2021, 2022 and 2023. We appreciate the confidence that you have shown in our firm by allowing us the opportunity to submit a proposal.

We are pleased to submit our proposal to audit the financial statements of the Murfreesboro City Schools (excluding the Internal School Funds). The audits will be financial and compliance audits and will be conducted 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, as well as those prescribed by the Comptroller of the Treasury of the State of Tennessee. Furthermore, the audit of the Murfreesboro City Schools will be conducted in accordance with all 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).

We propose to perform the audits of the Murfreesboro City Schools (excluding the Internal School Funds) for the following fees: FYE 6/30/21 \$37,500, FYE 6/30/22 \$38,600, and FYE 6/30/23 \$39,800. These fees are based on the amount of time we feel is necessary to perform the audits in an efficient but comprehensive manner as required by the standards.

Your selection of us as auditors will enable us to begin interim audit testing prior to the fiscal year ending June 30, 2021 and meet with departmental personnel to plan the audit timeline to ensure that the deadline of November 15, 2021 is met.

If you need any additional information other than what we have provided, please let us know. We appreciate your consideration of our firm and look forward to the opportunity to work with you.

Sincerely,

James R. Jobe, CPA

Attachment (1) to State of Tennessee Contract to Audit Accounts

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Murfreesboro City Schools, as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Murfreesboro City Schools' 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. As part of our engagement, we will apply certain limited procedures to the Murfreesboro City Schools' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Pension Data.
- 3) Other Post-Employment Benefits Data.

We have also been engaged to report on supplementary information other than RSI that accompanies the Murfreesboro City Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal and state awards, and related notes.
- 2) Supplementary information, including combining and individual fund financial schedules.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Certain information included in an introductory section.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on –

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of the accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Members of the Board of Education and the Director of Schools of the Murfreesboro City Schools. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Murfreesboro City Schools' compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grants agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Murfreesboro City Schools' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Murfreesboro City Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Murfreesboro City Schools in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts

and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will assist in the preparation of confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Department; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Jobe, Hastings and Associates, CPA's and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Tennessee or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Jobe, Hastings, and Associates, CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the State of Tennessee. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately September 6, 2021 and issue our reports no later than November 15, 2021. James R. Jobe, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. Our fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Murfreesboro

City Schools

INTER-FUND BUDGET TRANSFER/AMENDMENT REQUEST

Budget Fiscal Year 2021

Account	Description	Increase	Decrease
146 E 73300 204	Extended School Program-State Retirement	24,000	-
146 E 73300 217	Extended School Program-Hybrid Retirement	100	-
146 E 73300 299	Extended School Program-Other Fringe Benefits	4,000	-
146 E 73300 799	Extended School Program-Other Capital Outlay	65,000	-
146 E 73300 499	Extended School Program-Other Supplies & Materials	-	46,600
146 E 73300 599	Extended School Program-Other Charges	-	46,500
Total		\$ 93,100	\$ 93,100

Explanation: This transfer request is to transfer funds for Retirement, Other Fringe Benefits and Other Capital Outlay-Equipment from expected savings in Other Supplies and Materials and Other Charges. The original budgeted amount for Retirement and Other Fringe Benefits needs to be increased to cover the remainder of the year. The increase in Equipment is for the purchase of Ipad Minis and storage cabinets.

Reviewed by Finance Director/Finance Manager _____

Date _____

Approved	<input type="text"/>	_____	_____
Declined	<input type="text"/>	Director of Schools	Date

Murfreesboro

City Schools

INTER-FUND BUDGET TRANSFER/AMENDMENT REQUEST

Budget Fiscal Year 2021

Account	Description	Increase	Decrease
141 E 72250 399	Technology-Other Contracted Services	1,000	-
141 E 72250 709	Technology-Equipment	-	1,000
Total		<u>\$ 1,000</u>	<u>\$ 1,000</u>

Explanation: The Tennessee Department of Education has required all districts to plan for Disaster Recovery.
This transfer request is to transfer funds to Contracted Services from the Equipment line to cover the
cost of this expense.

Reviewed by Finance Director/Finance Manager _____

Date _____

Approved	<input type="checkbox"/>	_____	_____
		Director of Schools	Date
Declined	<input type="checkbox"/>		

Fiscal Year 2020-2021		BUDGET AS PASSED OR PREV AMENDED	AMENDED BUDGET	AMENDMENT INCREASE (DECREASE)
Department	Account			
<u>General Purpose School Fund</u>				
<u>Revenues</u>				
141 R 49810	City General Fund Transfers	\$ -	\$ 20,500.00	\$ 20,500.00
	Increase in Revenues			<u>\$ 20,500.00</u>
<u>Expenditures</u>				
141 E 76100 724 Site Development	Regular Capital Outlay (76100)	\$ -	\$ 20,500.00	\$ 20,500.00
	Increase in Expenditures			<u>\$ 20,500.00</u>
CHANGE IN FUND BALANCE (CASH)	CHANGE IN FUND BALANCE (CASH)	\$ 4,761,644	\$ 4,761,644	-

To recognize the one-time City Council donation of \$20,500 towards the cost of the walking track at Discovery School.

Kim Williams
Reviewed by Finance Director/Finance Manager

4-22-2021
Date

Approved	<input checked="" type="checkbox"/>	<u>Bobby W Duke III</u> Director of Schools	<u>4-22-2021</u> Date
Declined	<input type="checkbox"/>		

Fiscal Year 2020-2021		BUDGET	AMENDED	AMENDMENT
Department	Account	AS PASSED OR PREV AMENDED	BUDGET	INCREASE (DECREASE)
General Purpose School Fund				
<u>Revenues</u>				
141 R 46590	Other State Education Funds	\$ -	\$ 86,666.00	\$ 86,666.00
	Increase in Revenues			<u>\$ 86,666.00</u>
<u>Expenditures</u>				
141 E 73400 116	Early Childhood Education Teachers	\$ -	\$ 61,107.00	\$ 61,107.00
141 E 73400 201	Early Childhood Education Social Security		\$ 3,800.00	\$ 3,800.00
141 E 73400 204	Early Childhood Education Retirement		\$ 6,300.00	\$ 6,300.00
141 E 73400 206	Early Childhood Education Life Insurance		\$ 150.00	\$ 150.00
141 E 73400 207	Early Childhood Education Medical Insurance		\$ 14,074.00	\$ 14,074.00
141 E 73400 208	Early Childhood Education Dental Insurance		\$ 285.00	\$ 285.00
141 E 73400 299	Early Childhood Education Other Fringe Benefits		\$ 950.00	\$ 950.00
	Increase in Expenditures			<u>\$ 86,666.00</u>
CHANGE IN FUND BALANCE (CASH)	CHANGE IN FUND BALANCE (CASH)	\$ 4,761,644	\$ 4,761,644	-

To budget the final year of the Pre-K Coaching Pilot State grant for the salary and related benefits of one Coaching position. This Coaching position reverts to a Pre-K Early Education teaching position at the beginning of the FY22 school year.



 Reviewed by Finance Director/Finance Manager

4.22.21

 Date

Approved	<input type="text"/>	_____	_____
Declined	<input type="text"/>	Director of Schools	Date

Fiscal Year 2020-2021		BUDGET	AMENDED	AMENDMENT
Department	Account	AS PASSED OR PREV AMENDED	BUDGET	INCREASE (DECREASE)
<u>General Purpose School Fund</u>				
<u>Expenditures</u>	<u>Expenditures</u>			
141 E 72310 506	Board of Education Liability Insurance	275,000	454,572	179,572
141 E 72310 331	Board of Education Legal Services	165,000	172,000	7,000
141 E 72410 307	Office of Principal Communication	95,000	116,074	21,074
141 E 72250 350	Technology Internet Connectivity	178,500	194,000	15,500
141 E 72310 508	Premiums on Corporate Surety Bonds	7,500	4,458	(3,042)
141 E 72310 513	Worker's Comp Insurance	429,550	399,513	(30,037)
141 E 71100 449	Regular Instruction Textbooks	636,080	(185,000)	(190,067)
	Net Increase in Expenditures			-
CHANGE IN FUND BALANCE (CASH)	CHANGE IN FUND BALANCE (CASH)	\$ 4,761,644	\$ 4,761,644	-

The increase to Property Insurance and Legal fees cover increase in the District's share of actual charges for the period of July 2020 - June 2021. The increase to Communications and Connectivity covers FY18 and FY19 charges for E-Rate voice and data services on recently received invoices. The decreases in line items come from savings in Surety Bonds, Worker's Comp Insurance and Textbooks. FY21 Textbook funding was moved to the CARES Act funds.

Jim Anderson
Reviewed by Finance Director/Finance Manager

4.22.21
Date

Approved	<input checked="" type="checkbox"/>	<u>Robert R. III</u> Director of Schools	<u>4-22-21</u> Date
Declined	<input type="checkbox"/>		

PTR for 2020-2021 (END OF SEVENTH ENROLLMENT PERIOD) 03/04/21 to 04/07/21

	Kindergarten			1st Grade			2nd Grade			3rd Grade			Total	Total	K-3 PTR	4th Grade			5th Grade			6th Grade			Total	Total	4-6 PTR	Total K-6
	P	#	PTR	P	#	PTR	P	#	PTR	P	#	PTR	Pupils	Teachers	Ratio	P	#	PTR	P	#	PTR	P	#	PTR	Pupils	Teachers	Ratio	
Black Fox	110	6	18.33	115	6	19.17	115	6	19.17	100	5	20.00	440	23	19.13	99	5	19.80	116	6	19.33	96	4	24.00	311	15	20.73	751
Bradley	49	3	16.33	62	4	15.50	57	3	19.00	57	3	19.00	225	13	17.31	55	3	18.33	57	3	19.00	44	2	22.00	156	8	19.50	381
Cason Lane	98	6	16.33	93	5	18.60	99	5	19.80	100	5	20.00	390	21	18.57	101	5	20.20	95	5	19.00	36	2	18.00	232	12	19.33	622
Discovery	60	3	20.00	60	3	20.00	62	3	20.67	57	3	19.00	239	12	19.92	63	3	21.00	62	3	20.67	22	1	22.00	147	7	21.00	386
Erma Siegel	93	5	18.60	104	6	17.33	105	5	21.00	105	6	17.50	407	22	18.50	121	6	20.17	134	6	22.33	13	1	13.00	268	13	20.62	675
Hobgood	106	6	17.67	73	4	18.25	85	5	17.00	80	5	16.00	344	20	17.20	83	5	16.60	81	4	20.25	70	4	17.50	234	13	18.00	578
John Pittard	105	6	17.50	114	6	19.00	128	7	18.29	113	6	18.83	460	25	18.40	112	6	18.67	85	5	17.00	53	3	17.67	250	14	17.86	710
Mitchell-Neilson	85	5	17.00	85	5	17.00	93	5	18.60	95	5	19.00	358	20	17.90	82	4	20.50	77	4	19.25	53	3	17.67	212	11	19.27	570
Northfield	83	5	16.60	98	5	19.60	96	5	19.20	76	5	15.20	353	20	17.65	79	5	15.80	97	5	19.40	35	2	17.50	211	12	17.58	564
Overall Creek	146	7	20.86	149	8	18.63	148	9	16.44	148	9	16.44	591	33	17.91	145	7	20.71	148	7	21.14	50	2	25.00	343	16	21.44	934
Reeves-Rogers	74	4	18.50	70	4	17.50	81	4	20.25	57	3	19.00	282	15	18.80	51	3	17.00	57	3	19.00	23	1	23.00	131	7	18.71	413
Salem	166	8	20.75	178	10	17.80	142	7	20.29	161	8	20.13	647	33	19.61	134	6	22.33	93	4	23.25	42	2	21.00	269	12	22.42	916
Scales	126	7	18.00	145	8	18.13	134	7	19.14	138	7	19.71	543	29	18.72	132	6	22.00	140	6	23.33	90	4	22.50	362	16	22.63	905
Totals by Grade	Kindergarten			1st Grade			2nd Grade			3rd Grade			4th Grade			5th Grade			6th Grade						8405			
	1301	71	18.32	1346	74	18.19	1345	71	18.94	1287	70	18.39	1257	64	19.64	1242	61	20.36	627	31	20.23				Total K-6			

Regular Education PTR			Pupils	Teachers	PTR
Kindergarten thru Third Grade	-----		5279	286	18.46
Fourth Grade thru Sixth Grade	-----		3126	156	20.04
District Totals			8405	442	19.02

Enrollment (End of 7th Enrollment Period)									
	K-6 Gen Ed Totals	PS VPK	PS SpEd	PS Peers	CDC	BEST	Deaf Ed	TOTALS	
Black Fox	751	33	28	8	37			857	
Bradley	381							381	
Cason Lane	622	39	18	9	20			708	
Discovery	386							386	
Erma Siegel	675		28	10	19		4	736	
Hobgood	578	50						628	
John Pittard	710	36			26			772	
Mitchell-Neilson	570	27				14		611	
Northfield	564	37	16	15	26			658	
Overall Creek	934							934	
Reeves-Rogers	413							413	
Salem	916				14			930	
Scales	905		19	10	30			964	
Mercury Ct		33							
Totals	8405	255	109	52	172	14	4	9011	9011
	K-6 Gen Ed Total	PS VPK	PS SpEd	PS Peers	CDC	BEST	Deaf Ed		
BEP Funded	8405				172	14	4		8595
Non-BEP Funded		255	109	52					416

Growth Over Last Year	
End of 2019-2020 -----	9258
Growth from 19-20 to 20-21 ---	-247

Average Attendance Percentage
94.4%

TRUANCY 10+ Days - Unexcused Absences										
	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	TOTAL
Black Fox	5	11	22	33	57	65	77			
Bradley	3	7	7	11	15	12	12			
Cason Lane	3	8	13	26	39	39	55			
Discovery	0	0	0	0	0	0	0			
Erma Siegel	0	5	8	12	12	10	13			
Hobgood	2	10	18	35	48	45	67			
John Pittard	0	8	15	29	42	32	39			
Mitchell-Neilson	2	16	21	32	61	59	81			
Northfield	0	4	5	5	5	7	12			
Overall Creek	0	1	3	3	5	6	13			
Reeves-Rogers	0	1	5	7	10	9	12			
Salem	0	3	7	9	17	16	30			
Scales	0	0	2	4	10	13	16			
TOTALS	15	74	126	206	321	313	427	-	-	-

Chronic Absenteeism = missing 10% or more

	Period 1 2+ days	Period 2 4+ days	Period 3 6+ days	Period 4 8+ days	Period 5 10+ days	Period 6 12+ days	Period 7 14+ days	Period 8 16+ days	Period 9 18+ days
Black Fox	166	150	174	190	188	130	95		
Bradley	102	115	152	180	189	144	99		
Cason Lane	115	122	136	140	112	72	45		
Discovery	31	16	10	7	5	3	1		
Erma Siegel	101	58	58	44	27	14	8		
Hobgood	161	165	157	146	120	84	64		
John Pittard	127	144	153	160	141	93	71		
Mitchell-Neilson	170	165	199	261	223	166	116		
Northfield	73	78	68	66	45	26	16		
Overall Creek	90	73	55	61	44	26	14		
Reeves-Rogers	50	58	63	55	43	27	17		
Salem	102	91	105	107	86	62	48		
Scales	109	87	74	77	80	51	32		
	1,397	1,322	1,404	1,494	1,303	898	626	-	-



March 2021 Financial Highlights

REVENUES

- We do not anticipate receiving any PILOT money from local utilities. We budgeted \$175,000 for the current fiscal year FY21. (This is due to the sale of the Murfreesboro Electric Department to MTEMCO.)
- Business tax revenues continue to come in above budgeted amounts.
- Mixed Drink tax revenues continue to come in under budgeted amounts.
- Interest rates continue to be lower which results in lower interest revenue.
- Miscellaneous revenues have increased due to the TN Risk Management Trust conducting an audit, which resulted in a \$63,376 refund.
- Sale of Equipment (Other Local Revenue) is showing an increase due to the sale of one lawn mower and five school buses.
- As mentioned in prior months', donations have increased which resulted in additional Chromebook purchases.
- We anticipate receiving reduced revenue for the Education of the Handicapped.
- Basic Education Program (46511) revenues also includes additional salary funds in the amount of \$245,700 to go towards the one-time 2% payment for BEP-funded instructional and some additional certified positions.

EXPENDITURES

- We continue to have reduced expenditures in the Attendance line due to personnel and staff changes.
- The Director of Schools line is showing a reduction in expenditures due to having an Interim Director of Schools for eight months of this fiscal year.
- The Transportation line is showing a reduction in expenditures mainly due to the absence of field trips and savings in the purchase of gasoline.
- The Community Services line is showing a reduction in expenditures because we were unable to have a basketball season and basketball coaches are normally paid from this line.
- The Capital Outlay line item shows a difference from prior year due to funds provided by the City to purchase Chromebooks.

YEAR-TO-DATE REVENUE COMPARISON

MARCH 2021

PAGE 1

	BUDGET CLASS.	2019-20 BUDGET	2019-20 YTD REV.	2019-20 OVR/(UNDR) BUDGET	2019-20 %	2020-21 BUDGET	2020-21 YTD REV.	2020-21 OVR/(UNDR) BUDGET	2020-21 %
1	40110-Current Prop. Tax	14,308,810	13,584,464	(724,346)	94.9%	15,312,150	13,045,638	(2,266,512)	85.2%
2	40210-Local Option Sales Tax	11,843,830	8,101,695	(3,742,135)	68.4%	12,330,550	8,218,782	(4,111,768)	66.7%
3	40000-41110-Other County Rev	1,830,000	1,117,291	(712,709)	61.1%	1,850,000	1,181,821	(668,179)	63.9%
4	43300-44000-Other Local Revenue	594,500	285,560	(308,940)	48.0%	698,941	449,292	(249,649)	64.3%
5	46511-Basic Educ. Program	46,301,465	36,461,900	(9,839,565)	78.7%	48,350,000	37,720,100	(10,629,900)	78.0%
6	46512-BEP ARRA	-	-	-	N/A	-	-	-	N/A
7	46530-Energy Efficient Sch	-	-	-	N/A	-	-	-	N/A
8	46615-Ext. Contract-ARRA	-	-	-	N/A	-	-	-	N/A
9	46800-46990-Other State Revenue	370,600	331,390	(39,210)	89.4%	480,103	377,172	(102,931)	78.6%
10	46592-CONNECT TEN ARRA	-	-	-	N/A	-	-	-	N/A
11	46595-Family Resource ARRA	-	-	-	N/A	-	-	-	N/A
12	46595-SSMS ARRA	-	-	-	N/A	-	-	-	N/A
13	47000- Federal Funds	1,109,977	788,102	(321,875)	71.0%	1,122,125	641,463	(480,662)	57.2%
14	49100-49800 Bond & City Transfers	-	-	-	N/A	-	-	-	N/A
15	49810-Approp./City Gen. Fund	7,885,103	5,913,827	(1,971,276)	75.0%	7,885,103	5,913,827	(1,971,276)	75.0%
16	49820-Operating Transfers	1,300,000	-	(1,300,000)	N/A	-	-	-	N/A
	TOTALS	\$ 85,544,285	\$66,584,230	\$ (18,960,055)	77.8%	\$88,028,972.00	\$ 67,548,096	\$ (20,480,876)	76.7%

YEAR-TO-DATE EXPENDITURE COMPARISON

MARCH 2021

PAGE 1

	BUDGET CLASS.	2019-20 BUDGET	2019-20 YTD EXP.	2019-20 OVR/(UNDR) BUDGET	2019-20 %	2020-21 BUDGET	2020-21 YTD EXP.	2020-21 OVR/(UNDR) BUDGET	2020-21 %
1	71100-Reg. Instruction	46,539,548	31,367,803	(15,171,745)	67.4%	48,918,032	32,350,459	(16,567,573)	66.1%
2	71200-Sp. Ed. Instruction	9,147,978	6,059,607	(3,088,371)	66.2%	9,646,900	6,221,545	(3,425,355)	64.5%
3	71400-Student Body Ed.	-	-	-	N/A	-	-	-	N/A
4	72110-Attendance	167,489	125,941	(41,548)	75.2%	157,489	72,409	(85,080)	46.0%
5	72120-Health Services	951,390	617,862	(333,528)	64.9%	948,039	671,077	(276,962)	70.8%
6	72130-Guidance	2,667,036	1,829,319	(837,717)	68.6%	2,743,401	1,784,928	(958,473)	65.1%
7	72210-Reg. Instr. Support	2,130,181	1,522,037	(608,144)	71.5%	2,279,351	1,622,136	(657,215)	71.2%
8	72220-Sp. Ed. Support	1,793,880	1,199,213	(594,667)	66.9%	1,841,650	1,134,777	(706,873)	61.6%
9	72250-Technology	1,793,131	1,197,249	(595,882)	66.8%	1,938,863	1,410,121	(528,742)	72.7%
10	72310-Bd. Of Education	1,525,937	1,092,098	(433,839)	71.6%	1,492,877	1,113,268	(379,609)	74.6%
11	72320-Office of Supt.	381,240	281,971	(99,269)	74.0%	388,039	171,917	(216,122)	44.3%
12	72410-Office of Principal	4,663,756	3,276,047	(1,387,709)	70.2%	4,717,965	3,262,091	(1,455,874)	69.1%
13	72510-Fiscal Services	579,593	438,099	(141,494)	75.6%	470,480	346,770	(123,710)	73.7%
14	72520-Personnel Services	428,543	249,363	(179,180)	58.2%	587,033	399,068	(187,965)	68.0%
15	72610-Oper. Of Plant	6,051,082	3,848,661	(2,202,421)	63.6%	6,304,017	3,858,370	(2,445,647)	61.2%
16	72620-Maint. Of Plant	2,724,053	1,648,301	(1,075,752)	60.5%	2,809,034	1,533,909	(1,275,125)	54.6%
17	72710-Pupil Transp.	3,230,544	2,407,611	(822,933)	74.5%	3,578,755	2,266,763	(1,311,992)	63.3%
18	73300-Community Service	540,533	369,649	(170,884)	68.4%	557,708	310,730	(246,978)	55.7%
19	73400-Early Childhood Educ.	1,251,966	793,567	(458,399)	63.4%	1,162,684	780,890	(381,794)	67.2%
20	76100-Reg. Cap. Outlay	1,505,500	87,482	(1,418,018)	5.8%	130,000	64,033	(65,967)	49.3%
21	82130-Education Debt Serv.	-	-	-	N/A	-	-	-	N/A
22	99100-Operating Transfers	413,105	287,820	(125,285)	69.7%	409,200	287,820	(121,380)	70.3%
	TOTALS	88,486,485	58,699,699	\$ (29,786,786)	66.3%	91,081,517	59,663,082	\$ (31,418,435)	65.5%

COMPARISON OF BUDGET TOTALS
July 1, 2020 Through March 31, 2021

TOTAL INCOME	7/1/20 - 3/31/21	\$	67,548,096
TOTAL EXPENSES	7/1/20 - 3/31/21		<u>59,663,082</u>
NET INCOME	3/31/21	\$	<u><u>7,885,014</u></u>

Human Resources Personnel Report 02/23/2021 - 04/20/2021

Certified Hires

<u>Last Name</u>	<u>First Name</u>	<u>Start Date</u>	<u>Location</u>	<u>Position</u>	<u>Notes</u>
Tousignant	Andrea	4/12/2021	SC	4th Grade Teacher	

Certified Interims

<u>Last Name</u>	<u>First Name</u>	<u>Interim Dates</u>	<u>Location</u>	<u>Position</u>	<u>Interim For/Replacing</u>
Lamb	Karen	3/15/21 - 5/20/21	MNS	Interim Asst. Principal	Jamara DeBerry
Hamilton	Brandon	3/10/21 - EOY	OCE	Interim SPED	Angela Huff
Greene	Gwen	3/8/21 - 3/19/21	BR	Interim 6th Grade Teacher	Mindy Genet
Greene	Christopher	3/8/21 - 3/19/21	BR	Interim 6th Grade Teacher	Stephanie Davis
Nichols	Jillian	3/15/21 - EOY	SA	Interim Interventionist	Eliabeth Boggs
Burton	Ellinois	3/19/21 - EOY	ESE	Interim SPED Pre-K	Jessica Downs
DeBerry	Jamara	3/8/21 - EOY	MNS	Interim Principal	Tammy Garrett
Pressnell	Cathy	3/1/21 - EOY	SA	Interim Asst. Principal	Sia Phillips
Phillips	Sia	3/1/21 - EOY	SA	Interim Principal	Trey Duke
Phillips	Victoria	4/7/21 - EOY	RR	Interim 4th Grade Teacher	Renee Mauritua
Johnson	Diane	3/22/21 - EOY	BR	Interim 6th Grade Teacher	Mindy Genet
Nash	Kensley	4/5/21 - EOY	JP	Interim 4th Grade Teacher	Elizabeth Nunnelee
Allen	Lettie	3/22/21 - EOY	OCE	Interim 2nd Grade Teacher	Haley O'Orke
Peters	Sheryl	4/5/21 - EOY	CLA	Interim P.E. Teacher	Hillary Nunley
Eastridge	Hannah	3/25/21 - EOY	MNS	Interim K Teacher	Jennifer Sego
Nicolau	Charmaine	4/5/21 - EOY	CLA	Interim K Teacher	Laura Gavin

Certified Resignations/Retirements/Terminations

<u>Last Name</u>	<u>First Name</u>	<u>Last Day</u>	<u>Location</u>	<u>Position</u>	<u>Tenure Y/N</u>
Garrett	Tammy	3/5/2021	MNS	Principal	Y
Leake	Tori	3/19/2021	SA	Grade 3 Teacher	N
Greene	Gwen	3/19/2021	BR	Interim 6th Grade Teacher	n/a
Greene	Chris	3/19/2021	BR	Interim 6th Grade Teacher	n/a
Nunnelee	Elizabeth	3/26/2021	JP	4th Grade Teacher	N

Classified New Hires

<u>Last Name</u>	<u>First Name</u>	<u>Start Date</u>	<u>Location</u>	<u>Position</u>	<u>Notes</u>
Hinton	Amy	3/1/2021	SHOP	Bus Assistant	
Baylor	Ayanna	3/9/2021	RR	Attendance Secretary	
Richardson	Chryella	3/15/2021	OCE	Custodian	pt to ft
Magdelano	Guadalupe	3/15/2021	ESE	Custodian	pt to ft
Quintero	Karen	3/18/2021	OCE	Custodian	rehire
Lange	Jeanne	3/18/2021	MNS	Attendance Secretary	
Schmidt	Tyler	3/19/2021	SA	Custodian	rehire
Martinez	Maria	3/22/2021	SC	Custodian	rehire
Woodard	Jessica	3/29/2021	OCE	Custodian	pt to ft
Verge	Robert	3/30/2021	RR	Custodian	rehire
Barrett	Debra	4/5/2021	SHOP	Bus Driver	
Jensen	Alan	4/5/2021	SHOP	Bus Driver	
Vanderlip	Jordan	4/6/2021	OCE	Custodian	
Torres	Alex	4/7/2021	CLA	Custodian	
McNair	Robert	4/19/2021	NF	Custodian	

Classified Resignations/Retirements/Terminations

<u>Last Name</u>	<u>First Name</u>	<u>Last Day</u>	<u>Location</u>	<u>Position</u>
Barrett	Tyler	2/25/2021	RR	Custodian
Jewell	Corinna	3/5/2021	BR	SPED EA
Weatherford	Aisha	3/5/2021	MNS	Attendance Secretary
Dibartolo	Jesse	3/11/2021	SHOP	Maintenance Tech.
Anderson	Melissa	3/15/2021	SHOP	Bus Assistant
Ring	Amanda	3/22/2021	BF	EA
Quintero	Karen	3/24/2021	OCE	Custodian
Morris	Charles	3/25/2021	SHOP	Groundskeeper
Myers	Bruce	3/26/2021	SHOP	Transportation Asst. Supervisor
Jordan	Ethan	4/8/2021	CLA	Custodian
Kukkonen	Ashley	4/9/2021	SHOP	Bus Assistant
Womack	Ryan	4/16/2021	CO	Technology
Frenzl	Keaton	4/16/2021	SHOP	Groundskeeper

2021 OVERVIEW

SUMMER

SCHOOL

MONDAY-FRIDAY
7:30-12:30
JUNE 2 - JULY 21
WITH A BREAK
FROM JULY 1 - 6

RESPECT
BELL TIMES
AND DROP OFF
PROCEDURES

CLASS IS IN
SESSION
SCHOOL RULES
APPLY.

BREAKFAST AND
LUNCH WILL BE
SERVED

ESP AVAILABLE
AROUND THE
SCHOOL DAY

Summer school is a six-week program developed to help MCS students overcome learning loss and prepare for the upcoming school year.

HEALTH AND SAFETY

COVID protocols will be followed during summer school including:

- masks will be worn inside when 6' distance can not be safely maintained
- masks optional for outdoor activities
- smaller class sizes
- quarantine protocols will continue to be followed
- bus protocols will remain in place
- nurses will be available during summer school

Any employee or student who feels sick or experiences signs and symptoms of COVID-19 should stay home. Any employee or student who has tested positive, had close contact with a person who has tested positive or has been instructed by a physician or the Department of Health to self-isolate should stay home.

We look forward to a fun filled learning experience.