Regular Board of Education Meeting

September 22, 2025 5:00 PM
Robert J. Smallridge School Administration Building

I. **Call to Order**
II. **Pledge of Allegiance and Presentation of Colors**
III. **School Program by Woodland Elementary School**
IV. **Approval of Agenda**
V. **Special Reports/Presentations**
    A. Good News
VI. **Public Forum**
VII. **Consent Agenda**
    A. Board Minutes 08-25-25
    B. RMS Field Trip to Williamsburg, Virginia
    C. ORHS Cheerleading Field Trip to Orlando, FL
    D. ORHS Boys Basketball Field Trip to Lebanon, TN
    E. ORHS Orchestra Field Trip to Gatlinburg TN
VIII. **Items for Action**
    A. Board Policy 4.605 Graduation Requirements - First and Second Reading
    B. FY26 Audit Firm Engagement - Internal School Funds
    C. Oak Ridge High School New Club Cryptid Club
    D. Purchase and Installation of Portable Classroom Building at Woodland Elementary
    E. Purchase of Vape Detectors for Oak Ridge High School
    F. 401(a) SERC Participation Agreement
IX. **Items for Information**
    A. Legislative Update
    B. Enrollment & Attendance - August 2025
    C. Financial Report - August 2025
    D. 403(b) & 457(b) Plan Participation Documents
X. **Items for Discussion**
    A. Board of Education Self-Evaluation
XI. **Old Business**
XII. **New Business**
XIII. **Communications**
XIV. **Adjournment**

Good News

Sept. 22, 2025

Oak Ridge Preschool

Our garden has produced over 214 pounds of vegetables that have been given to parents and students since last spring. Students have had the opportunity to plant, water, harvest, weigh and measure, wash, cook, and eat what they harvested! The most recent harvest was potatoes. The students enjoyed digging in the dirt for the potatoes and were so excited when they found purple potatoes! The teachers then prepared them using air fryers for all to enjoy.

On August 20, the Preschool held its annual Resource Fair. This year, 21 community programs provided information and resource referrals. There was a great turnout of families, with over 52 parents attending.

The Preschool held a Fathers and Friends Open Playground Night on September 8. Families had the opportunity to play together on the Preschool playground. Thirty-one Preschool students and their families, nearly 100 people in total, were in attendance.

Willow Brook

Willow Brook recently hosted a high energy assembly to reveal the Ron Clark Academy Houses that our students and staff were welcomed into. The celebration was filled with excitement as students proudly chanted and sang their House chants during the big reveal.

On Friday, September 12, our 2nd, 3rd, and 4th graders had the special opportunity to attend the Oak Ridge Playhouse for a performance of *Sarah, Plain and Tall*. Students not only enjoyed the show but also had the chance to participate with great enthusiasm.

Glenwood

Glenwood is incredibly proud of our custodian, Jimmy Smith, who was honored for his military service through an Honor Air flight to Washington, D.C. Our students and faculty surprised him with cards of thanks while he was on the flight.

The Glenwood Cubotics Club enjoyed hosting the Woodland and Willow Brook robotics teams for a First LEGO League bootcamp on August 23. All elementary LEGO clubs went on a field trip to the UT McClung Museum to support their learning and imagination.

Good News



Sept. 22, 2025

Robertsville Middle School

Thanks to an Eagle Scout project of creating an outdoor classroom with movable benches, tables, and whiteboards, several teachers have been able to take classes outside to work. Teachers have also used this wonderful space for grading papers and holding PLCs. Thank you, Eagle Scouts!

Fifth grade received donations from school and community members to help get more students actively involved in the state-required recess time. They're learning to jump rope, play catch with Velcro mitts, use badminton rackets, and work collaboratively to create soccer and other games.

The Jeter Garden has been keeping the service-learning students busy! In the first nine weeks, students have learned to identify the different plants growing in the garden, how to properly water them, harvest, and prepare the beds and surrounding areas. They also enjoyed trying dishes made with items from the garden, including bruschetta, new potatoes, pumpkin pie, roasted okra, and roasted pumpkin seeds. Students are now preparing for fall crops and expanding the garden plots.

Oak Ridge High School

Our district librarians worked with the Oak Ridge Public Library team to arrange for free library cards for all Oak Ridge Schools employees, regardless of their residence. Employees will need to stop by the public library, located right across the street from ORHS, with their district ID to fill out a short application.

Thirty-two students have earned certification as Microsoft Office Specialists in Word.

The Oak Ridge High School Sports Media Team has entered into an agreement with *The Courier News* to provide photographic coverage of ORHS athletic events. Students receive credit for their photos in the byline.

Robertsville
MIDDLE SCHOOL
245 ROBERTSVILLE ROAD • OAK RIDGE, TN 37830

Memorandum of Support
To: Oak Ridge Schools Board of Education
From: Brian Tinker, RMS Principal
Date: September 2, 2025
Subject: Support for the Annual Historic Triangle Overnight Field Trip to Williamsburg, VA

I am writing to express my strong support for the annual Historic Triangle Overnight Field Trip to Williamsburg, VA, for students in the 8th Grade American History Curriculum. This trip offers invaluable educational experiences that directly align with the curriculum and enhance students' learning outcomes. This year's field trip will take place from Saturday, May 23, 2026 through Monday, May 25, 2026. This trip will not take place on a school day and will be outside of regular school hours. It is not a class requirement nor tied to a grade. Collection of fees for this trip has been approved by the school principal and will be handled through the internal school account.

Rationale for Support:

1. **Living History Experience:** Williamsburg, VA, serves as a living history museum, providing students with a unique opportunity to immerse themselves in the colonial era. By witnessing reenactments, exploring historic sites, and engaging with costumed interpreters, students can gain a deeper understanding of the time period they are studying in class.
2. **Connection to Curriculum:** The 8th Grade American History Curriculum covers topics such as the American Revolution, colonial life, and the formation of the United States. Students will visit Yorktown, Jamestown, and Williamsburg, VA which allows them to see firsthand the places where key events occurred and the daily lives of historical figures, making their learning more tangible and memorable.
3. **Critical Thinking Skills:** The field trip encourages students to think critically about history by analyzing primary sources, interpreting historical events, and making connections between the past and the present. This hands-on experience fosters a deeper appreciation for the complexities of American history.
4. **Cultural Enrichment:** Exposure to different historical perspectives and cultural practices in Williamsburg broadens students' worldview and promotes cultural sensitivity. By interacting with diverse historical narratives, students develop empathy and a more inclusive understanding of American history.

In conclusion, the Historic Triangle Overnight Field Trip to Williamsburg, VA, is an enriching educational opportunity that complements the 8th Grade American History Curriculum. I encourage the Board of Education to continue supporting this valuable experience for our students.

Respectfully,

Brian Tinker

Brian Tinker, Principal

OAK RIDGE SCHOOLS

CAMPUS LEAVE REQUEST – Overnight Trip

Accommodations: Overnight lodging for students must be appropriately selected with student safety, quality of accommodations, cost, and location to events as central considerations. Students should be appropriately assigned to rooms and an overnight adult supervision and contact plan should be established and communicated to students.

School: Robertsville MS **Date:** 9/2/25

The following group requests permission to leave the school campus to participate in the educational activity indicated below. Parental permission will be obtained for each student.

Class/Group Requesting Permission: 8th Grade Social Studies Classes

Educational Activity: 8th Grade End of Year Colonial Triangle Tour

Destination: Jamestown, Williamsburg, Yorktown, VA and Monticello

Purpose of Trip: Coincides with SS curriculum

Departure Date: 5/23/26 **Departure Time:** 5:00 am

Return Date: 5/25/26 **Return Time:** 9:30 pm

Mode of Transportation: Motor Coach

First Student **Transportation Contractor** **School System Van** **Air Travel**

NOTE: Only ORS employees are authorized to drive school system vans.

School System Van – Name of Driver: _____

Driver's License Verified by: _____ **Attach copy of driver's license**

Transportation Contractor: KTG-Olympus Car and Coach **Phone #:** 865-523-2796

(Only approved transportation companies may be used. Refer to ORS website for list of approved companies)

Air Travel Flight #'s: _____ _____ _____ _____ _____

Hotel/Motel Name: Fairfield Inn and Suites-Williamsburg

Address: 1402 Richmond Road

City: Williamsburg **State:** Va **Zip:** 23185

Phone: 757-645-3600 **Contact Person:** Sophia Harler

Number of Nights: 2 **Hotel Rating:** 4 out of 5

Name of School Sponsor/Date: Scott Hinton/9/2/25

Signature of School Sponsor: Scott A. Hinton **Cell #:** 865-567-0802

Minimum requires teacher to student ratio:

PreK – 3 yr olds 1:4 *K-2nd 1:6* *3rd-4th 1:10* *5th-8th 1:12* *9th-12th 1:15*

4 yr olds 1:6

# of Students: 40 **# of Adults:** 4 **Chaperone/Student Ratio:** 1:10

Professional Staff Chaperone(s)

1. **Name:** Scott Hinton **Cell #:** 865-567-0802
2. **Name:** Taylor Hill **Cell #:** 901-517-7060
3. **Name:** Julie Kinder-McMillan **Cell #:** 865-919-0563
4. **Name:** Katie Peters **Cell #:** 404-202-3032

Other Chaperone(s):

1. **Name:** _____ **Cell #:** _____
2. **Name:** _____ **Cell #:** _____
3. **Name:** _____ **Cell #:** _____
4. **Name:** _____ **Cell #:** _____

Field Trips which exceed $25,000, involve out of the country travel, out of state travel or overnight stay require School Board approval, regardless of fund raising, Booster Club participation or other contributions. Please follow these guidelines when requesting approval of such trip:

1. *Submit an "Item for Action" for the Board Agenda (Principals have directions on submitting Board Agenda items).*
2. *Attach as documentation the following items"*
   - *Completed Campus Leave Request*
   - *Details of Trip/Itinerary*
   - *Justification/Explanation of Cost (per student/chaperone/total)*
   - *Financial Arrangements for students who cannot afford trip (if any)*
   - *Insurance Details*
   - *Out of country travel requires a release for each student participant*

Financial Arrangements: (please indicate method)

No Cost **Paid by Students** **Paid by School** **Paid by School System**

Substitute Required **Acct to be charged for Substitute** _____

$630 **Per Student** **TOTAL TRIP AMOUNT:** $25,200

Provisions for those students unable to pay: a fundraiser will be conducted in late fall/early winter to offset the cost of the trip for those that need help to pay.

Other information, comments, and special arrangements: (foreseeable hazards must be identified)

Busch Gardens wil be part of the itinerary on day 2. We will spend 4-5 hours there in the evening including dinner.

Staff Member: _____ **Date:** _____

Athletic Director: _____ **Date:** _____

This Section for Athletic Trips Only

At the high school level up to three events and/or tournaments per season can involve an overnight trip. However, no more than one day of school may be missed for these trips. (Under certain conditions, the Superintendent of Schools or designee may approve additional events.? These trips must be paid entirely from funds outside the Oak Ridge High School Athletic Department. TSSAA Tournament games would be an exception to this policy. (All overnight trips involving middle school athletics require Superintendent or designee approval.)

Number of overnight trips (including this request) requested during the current school year: _____

Athletic Director Signature: _____

Date: _____

Principal's Action: (Approved:) Disapproved:

Principal's Signature: Brian Finku Date: 9-2-25

Superintendent or Designee's Action: Approved: Disapproved:

Superintendent or Designee's Signature: _____ Date: _____

Board Approval Date: _____

Updated 07/31/2024

Colonial Connections

P.O. Box 502 • Williamsburg VA 23187
(757) 258-3122 • Fax (757) 258-3665
1-800-378-1571
www.colonialconnections.com

Scott Hinton
Robertsville MS
245 Robertsville Rd
Oak Ridge, TN 37830
(865) 425-9201 ext. 2221
Cell (865) 567-0802

August 28, 2025

Contract for Services

Tour Dates:	May 23-25, 2026
Hotel:	Fairfield Inn and Suites Williamsburg
Motor Coach	Olympus Car and Coach (requested Kreis Baldridge) 56 passenger coach
Package cost:	Package is based on a minimum of 40 paying students: Student package is net, per person and based on occupancy: Quad Occupancy $630 Triple Occupancy $ 655 Double Occupancy $699 Single Occupancy $895 .

Package inclusions: Round trip motor coach transportation; Two nights lodging; Tour Manager; breakfast each morning; three lunches provided; two dinners provided. Admissions to Colonial Williamsburg, Jamestown Settlement, American Revolution Museum, and Monticello; Busch Gardens; driver and tour manager gratuities, four staff complimentary trips, utilizing 2 rooms.

Contractual Dates and Deadlines:

September 20, 2025	Signed contract
January 20, 2026	$50.00 per person deposit
March 1, 2026	Second deposit of $100 per person
April 15, 2026	Rooming list due
May 1, 2026	Full and final payment

Cancellations may be made until April 1, 2025 without penalty. Should the 40 minimum paying participants not be secured an increase in cost may be needed to obtain the same itinerary.

Authorized Signature: _____ Date: _____

Colonial Connections: Sophia Harler Date: August 28, 2025
Sophia Harler

Robertsville Middle School

Lead teacher:
Tour Director:
Coach operator:

Saturday, May 23, 2026

4:30am	Olympus Motorcoach arrives at Robertsville Middle School 245 Robertsville, Oak Ridge, TN 37830
4:45am	Group reports to school
5:15am	Depart for Williamsburg, VA
1:30pm	Arrival in Jamestown Settlement. Met by Tour Director Boxed Lunch provided by Carrot Tree, consumed on site
2:30pm	2 Hour guided tour of Jamestown Settlement (2 groups)
4:30pm	Restroom and gift shop
5:00pm	Dinner at Jamestown Café / Jamestown Settlement
6:30pm	Check in at hotel: Fairfield Inn and Suites 1402 Richmond Rd, Williamsburg VA Driver must be off duty DOT regulations
7:00pm	Early American Medical program Swimming at indoor pool/ no life guard/ swim at own risk Chaperones must be present in pool area with students
9:00pm	Private security

Sunday, May 24

7:30am	Deluxe continental breakfast provided
8:30am	Depart for sightseeing
9:00am	Three-hour guided tour of Colonial Williamsburg (2 groups)
Noon	Enjoy shopping and lunch in Merchants Square ($15 provided p.p.)
2:00pm	Load coach
2:30pm	2-hour guided tour of The American Revolutionary Museum of Yorktown (2 groups)
4:30pm	Depart for Busch Gardens Williamsburg **(park hours 10am-9pm)** Silver meal Certificate provided for dinner in the Park/ suggest everyone eat before 8pm Driver will take tour guide back to hotel after dropping group at Busch
9:00pm	Load coach and return to hotel
10:00pm	Private security

Monday, May 25

6:30am	Deluxe continental breakfast provided Check out and load coach
7:45am	Depart for Charlottesville, VA
10:00am	Arrival at Monticello, home of Thomas Jefferson Take Shuttle to top of the mountain **House Times: 10:40, 10:50; 10:55am** Visit grounds
1:00pm	Take shuttle back to Visitor Center and load coach
1:15pm	Depart for Michie tavern
1:30pm	Lunch provided at Michie Tavern
2:00pm	Depart for home Dinner On Own (one hour allotted time)
9:30pm	Approximate arrival at Robertsville Middle School

OAK RIDGE SCHOOLS

CAMPUS LEAVE REQUEST – Overnight Trip

Accommodations: Overnight lodging for students must be appropriately selected with student safety, quality of accommodations, cost, and location to events as central considerations. Students should be appropriately assigned to rooms and an overnight adult supervision and contact plan should be established and communicated to students.

School: Oak Ridge High School **Date:** 8/14/25

The following group requests permission to leave the school campus to participate in the educational activity indicated below. Parental permission will be obtained for each student.

Class/Group Requesting Permission: Oak Ridge High School Senior Cheerleaders

Educational Activity: Senior Varsity Disney Parade Trip

Destination: Walt Disney World

Purpose of Trip: To participate in the Disney Senior Traditional Varsity Parade.

Departure Date: 11/21/25 **Departure Time:** Varies

Return Date: 11/24/25 **Return Time:** Varies

Mode of Transportation: Parents are responsible for transporting kids fly/drive.

First Student **Transportation Contractor** **School System Van** **Air Travel**

NOTE: Only ORS employees are authorized to drive school system vans.

School System Van – Name of Driver: _____

Driver's License Verified by: _____ **Attach copy of driver's license**

Transportation Contractor: _____ **Phone #:** _____

(Only approved transportation companies may be used. Refer to ORS website for list of approved companies)

Air Travel Flight #'s: _____ _____ _____ _____ _____

Hotel/Motel Name: Disney Coronodo Springs Resort

Address: 1001 W. Buena Vista Drive

City: Lake Buena Vista **State:** Florida **Zip:** 32830-8403

Phone: 1-407-939-1000 **Contact Person:** Julie Hutchison

Number of Nights: 3 **Hotel Rating:** 4 Stars

Name of School Sponsor/Date: Julie Hutchison/8-14-25

Signature of School Sponsor: Julie Hutchison Digitally signed by Julie Hutchison Date: 2025.08.15 10:13:47 -04'00' **Cell #:** 865-742-9825

Minimum requires teacher to student ratio:

PreK – 3 yr olds 1:4 *K-2nd 1:6* *3rd-4th 1:10* *5th-8th 1:12* *9th-12th 1:15*

4 yr olds 1:6

# of Students: 2 # of Adults: 5 Chaperone/Student Ratio: 5/2

Professional Staff Chaperone(s)

1. Name: Julie Hutchison Cell #: 865-742-9825
2. Name: Christy Lamon Cell #: 865-659-2019
3. Name: Zoe Kline Cell #: 865-680-7689
4. Name: _____ Cell #: _____

Other Chaperone(s):

1. Name: Brooke Johnson Cell #: 865-601-7016
2. Name: Amanda Farmer Cell #: 865-410-4287
3. Name: _____ Cell #: _____
4. Name: _____ Cell #: _____

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1. *Submit an "Item for Action" for the Board Agenda (Principals have directions on submitting Board Agenda items).*
2. *Attach as documentation the following items"*
   - *Completed Campus Leave Request*
   - *Details of Trip/Itinerary*
   - *Justification/Explanation of Cost (per student/chaperone/total)*
   - *Financial Arrangements for students who cannot afford trip (if any)*
   - *Insurance Details*
   - *Out of country travel requires a release for each student participant*

Financial Arrangements: (please indicate method)

No Cost **Paid by Students** **Paid by School** **Paid by School System**

Substitute Required **Acct to be charged for Substitute** _____

$1300.00 **Per Student** **TOTAL TRIP AMOUNT:** $4,200.00

Provisions for those students unable to pay: Part is paid for by boosters and part is paid for by students.

Other information, comments, and special arrangements: (foreseeable hazards must be identified)

Parents will be staying in their own rooms. They will not be staying in the room with the athletes.

Staff Member: Julie Hutchison Julie Hutchison Date: 8-14-25

Athletic Director: JOE Gaddis Date: 8/28/25

This Section for Athletic Trips Only

At the high school level up to three events and/or tournaments per season can involve an overnight trip. However, no more than one day of school may be missed for these trips. (Under certain conditions, the Superintendent of Schools or designee may approve additional events.? These trips must be paid entirely from funds outside the Oak Ridge High School Athletic Department. TSSAA Tournament games would be an exception to this policy. (All overnight trips involving middle school athletics require Superintendent or designee approval.)

Number of overnight trips (including this request) requested during the current school year: _____

Athletic Director Signature: JOE Gaddis

Date: 8/28/25

Principal's Action: Approved: ✓ Disapproved:

Principal's Signature: _____ Date: 8·25·25

Superintendent or Designee's Action: Approved: Disapproved:

Superintendent or Designee's Signature: _____ Date: _____

Board Approval Date: _____

Updated 07/31/2024

Sunday, November 23, 2025: Team Minnie Performance!

- Team Minnie will depart Coronado Springs Resort for their performance at Magic Kingdom

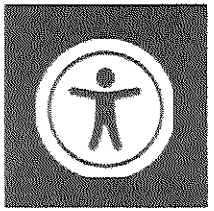
- Team Mickey has a free day to visit the Theme parks. Remember a Park Reservation is required

Monday, November 24, 2025: Closing Event Breakfast!

- Enjoy a breakfast celebration at Disney's Coronado Springs

- Hotel Check-in
- Optional Parade Placement Tryout
- Mandatory Orientation and Rehearsal

**When making flight reservations we suggest arriving at Coronado Springs Resort no later than 3:30 PM on Friday, November 21. If flying, we recommend you land at Orlando International Airport (MCO) by 2:00 PM. You may fly back anytime on Monday November 24th after 12:00 PM.*



PLEASE NOTE: Travel arrangements to Orlando and airport transfers are NOT INCLUDED in the cost of the performance package.

OAK RIDGE SCHOOLS

CAMPUS LEAVE REQUEST – Overnight Trip

Accommodations: Overnight lodging for students must be appropriately selected with student safety, quality of accommodations, cost, and location to events as central considerations. Students should be appropriately assigned to rooms and an overnight adult supervision and contact plan should be established and communicated to students.

School: Oak Ridge High School Date: 9/15/25

The following group requests permission to leave the school campus to participate in the educational activity indicated below. Parental permission will be obtained for each student.

Class/Group Requesting Permission: ORHS Boys Basketball

Educational Activity: basketball tournament

Destination: Lebanon, TN

Purpose of Trip: competition, team bonding

Departure Date: 11/24/25 Departure Time: 8 am

Return Date: 11/25/25 Return Time: 8 pm

Mode of Transportation: vans

First Student Transportation Contractor (School System Van) Air Travel

NOTE: Only ORS employees are authorized to drive school system vans.

School System Van – Name of Driver: H. Aaron Green

Driver's License Verified by: _____ Attach copy of driver's license

Transportation Contractor: _____ Phone #: _____

(Only approved transportation companies may be used. Refer to ORS website for list of approved companies)

Air Travel Flight #'s: _____ _____ _____ _____ _____

Hotel/Motel Name: Holiday Inn Express Lebanon

Address: 826 S. Cumberland St

City: Lebanon State: TN Zip: 37087

Phone: 615-994-3225 Contact Person: Josafina Rosales

Number of Nights: 1 Hotel Rating: 4.4 stars

Name of School Sponsor/Date: H. Aaron Green 9/15/25

Signature of School Sponsor: H. Aaron Green Cell #: 423-595-1829

Minimum requires teacher to student ratio:

PreK – 3 yr olds 1:4 K-2nd 1:6 3rd-4th 1:10 5th-8th 1:12 9th-12th 1:15

4 yr olds 1:6

# of Students: 12 # of Adults: 4 Chaperone/Student Ratio: 1:3

Professional Staff Chaperone(s)

1. Name: H. Aaron Green Cell #: 423-595-1829
2. Name: Ted Mitchell Cell #: 865-771-1385
3. Name: Craig Price Cell #: 423-298-6953
4. Name: Ronnie Scott Cell #: 865-599-6970

Other Chaperone(s):

1. Name: Shauna James Cell #: 352-552-1906
2. Name: Candie Price Cell #: 865-660-8393
3. Name: _____ Cell #: _____
4. Name: _____ Cell #: _____

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1. *Submit an "Item for Action" for the Board Agenda (Principals have directions on submitting Board Agenda items).*
2. *Attach as documentation the following items"*
   - *Completed Campus Leave Request*
   - *Details of Trip/Itinerary*
   - *Justification/Explanation of Cost (per student/chaperone/total)*
   - *Financial Arrangements for students who cannot afford trip (if any)*
   - *Insurance Details*
   - *Out of country travel requires a release for each student participant*

Financial Arrangements: (please indicate method)

No Cost Paid by Students Paid by School Paid by School System

Substitute Required Acct to be charged for Substitute _____

$_____ Per Student TOTAL TRIP AMOUNT: $2,000

Provisions for those students unable to pay: Boosters is funding trip.

Other information, comments, and special arrangements: (foreseeable hazards must be identified)

Staff Member: Aaron [illegible] Date: 8/28/25

Athletic Director: Joe Gaddis Date: 8/28/25

This Section for Athletic Trips Only

At the high school level up to three events and/or tournaments per season can involve an overnight trip. However, no more than one day of school may be missed for these trips. (Under certain conditions, the Superintendent of Schools or designee may approve additional events.? These trips must be paid entirely from funds outside the Oak Ridge High School Athletic Department. TSSAA Tournament games would be an exception to this policy. (All overnight trips involving middle school athletics require Superintendent or designee approval.)

Number of overnight trips (including this request) requested during the current school year: 1

Athletic Director Signature: Joe Gaddis

Date: 8/28/25

Principal's Action: Approved: ✓ Disapproved:

Principal's Signature: Betty John Cotton Date: 8.25.25

Superintendent or Designee's Action: Approved: Disapproved:

Superintendent or Designee's Signature: _____ Date: _____

Board Approval Date: _____

Updated 07/31/2024

Approved w/ change of hotel Betty John Cotton 9.18.25

Teresa Seals

From: Craig Price
Sent: Friday, August 22, 2025 6:31 PM
To: Hanley Green
Cc: Teresa Seals
Subject: Re: Still needing an itinerary for your Lebanon overnight Campus Leave

Itinerary for Lebanon Trip

November 24, 2025

- **3:00 PM Eastern**
  Depart from Oak Ridge (OR)
- **4:30 PM Central**
  Arrive in Lebanon
- **7:00 PM Central**
  Attend game
- **Evening**
  Return to hotel and enjoy pizza

November 25, 2025

- **Morning**
  Breakfast at the hotel
- **10:00 AM Central**
  Film session
- **12:00 PM Central**
  Attend game
- **Afternoon**
  Lunch at Chick-fil-A after the game
- **5:00 PM Eastern**
  Arrive back in Oak Ridge (OR)

Get Outlook for iOS

From: Hanley Green <HAGreen@ortn.edu>
Sent: Friday, August 22, 2025 3:19:27 PM
To: Craig Price <caprice@ortn.edu>
Cc: Teresa Seals <TSeals@ortn.edu>
Subject: Fw: Still needing an itinerary for your Lebanon overnight Campus Leave

OAK RIDGE SCHOOLS

CAMPUS LEAVE REQUEST – Overnight Trip

Accommodations: Overnight lodging for students must be appropriately selected with student safety, quality of accommodations, cost, and location to events as central considerations. Students should be appropriately assigned to rooms and an overnight adult supervision and contact plan should be established and communicated to students.

School: Oak Ridge High School **Date:** 08/27/25

The following group requests permission to leave the school campus to participate in the educational activity indicated below. Parental permission will be obtained for each student.

Class/Group Requesting Permission: ORHS ORCHESTRA/BAND SELECT STUDENTS

Educational Activity: ETSBOA ALL EAST SENIOR CLINIC

Destination: GATLINBURG, TN

Purpose of Trip: STUDENTS PARTICIPATE IN HONORS CLINIC AND DIRECTORS PARTICIPATE IN WORKSHOPS

Departure Date: 02/05/26 **Departure Time:** ~12 PM

Return Date: 02/07/26 **Return Time:** *7:30 PM

Mode of Transportation: BUS UP/PARENTS BACK/VANS AT EVENT TO TRANSPORT STUDENTS IN CITY

First Student ☐ **Transportation Contractor** ☑ **School System Van** ☐ **Air Travel** ☐

NOTE: Only ORS employees are authorized to drive school system vans.

School System Van – Name of Driver: _____

Driver's License Verified by: _____ **Attach copy of driver's license**

Transportation Contractor: CLAXTON BUS/ SEXTON AUTOMOTIVE **Phone #:** 865.945.3074/865.272.3223

(Only approved transportation companies may be used. Refer to ORS website for list of approved companies)

Air Travel Flight #'s: _____ _____ _____ _____ _____

Hotel/Motel Name: _____

Address: _____

City: GATLINBURG **State:** TN **Zip:** 37738

Phone: _____ **Contact Person:** _____

Number of Nights: 2 **Hotel Rating:** _____

Name of School Sponsor/Date: MICHAEL SPIRKO 08/23/25

Signature of School Sponsor: _____ **Cell #:** 865-323-3228

Minimum requires teacher to student ratio:

PreK – 3 yr olds 1:4 K-2nd 1:6 3rd-4th 1:10 5th-8th 1:12 9th-12th 1:15

4 yr olds 1:6

# of Students: _____ # of Adults: 4 Chaperone/Student Ratio: _____

Professional Staff Chaperone(s)

1. Name: MICHAEL SPIRKO Cell #: (865)323-3228
2. Name: SEAN RUTHERFORD Cell #: (865)310-5097
3. Name: CARLOS HERNANDEZ Cell #: (787)367-5823
4. Name: _____ Cell #: _____

Other Chaperone(s):

1. Name: IRERI JACOBO Cell #: (865)299-0904
2. Name: _____ Cell #: _____
3. Name: _____ Cell #: _____
4. Name: _____ Cell #: _____

Field Trips which exceed $25,000 or involve out of the country travel require School Board approval, regardless of fund raising, Booster Club participation or other contributions. Please follow these guidelines when requesting approval of such trip:

1. *Submit an "Item for Action" for the Board Agenda (Principals have directions on submitting Board Agenda items).*
2. *Attach as documentation the following items"*
   - *Completed Campus Leave Request*
   - *Details of Trip/Itinerary*
   - *Justification/Explanation of Cost (per student/chaperone/total)*
   - *Financial Arrangements for students who cannot afford trip (if any)*
   - *Insurance Details*
   - *Out of country travel requires a release for each student participant*

Financial Arrangements: (please indicate method)

☐ No Cost ☑ Paid by Students ☐ Paid by School ☐ Paid by School System

Substitute Required Acct to be charged for Substitute _____

$~150.00 Per Student TOTAL TRIP AMOUNT: $3,600

Provisions for those students unable to pay: _____
SEE ATTACHED

Other information, comments, and special arrangements: (foreseeable hazards must be identified)
SEE ATTACHED

Staff Member: _____ Date: 9/5/25

Athletic Director: _____ Date: _____

This Section for Athletic Trips Only

At the high school level up to three events and/or tournaments per season can involve an overnight trip. However, no more than one day of school may be missed for these trips. (Under certain conditions, the Superintendent of Schools or designee may approve additional events.? These trips must be paid entirely from funds outside the Oak Ridge High School Athletic Department. TSSAA Tournament games would be an exception to this policy. (All overnight trips involving middle school athletics require Superintendent or designee approval.)

Number of overnight trips (including this request) requested during the current school year: _____

Athletic Director Signature: _____

Date: _____

Principal's Action: ☑ Approved: ☐ Disapproved:

Principal's Signature: _____ Date: 9·5·25

Superintendent or Designee's Action: Approved: ☐ Disapproved: ☐

Superintendent or Designee's Signature: _____ Date: _____

Board Approval Date (if required): _____

Updated 11/14/2022

Oak Ridge Schools – Campus Leave/Field Trip Permission Form

Name of Group: ORHS Orchestra/Band

Destination: Gatlinburg, TN

Mode of Transportation: Bus Purpose: Senior Clinic

Date: 02/05/26 Time: 11:00 am to Date: 02/07/26 Time: 11:00 am

Expected Number of Participants: _____ Expected Number of Chaperones: _____

Teacher/Sponsor of Trip: Carlos Hernandez/Michael Spirko

Principal Signature: Beth Gotup Date: 9.5.25

Fee Requested (if any)*

*In the course of learning throughout the school year, there are always opportunities to go above and beyond what the basic curriculum requires. In such cases, it is customary for the school to request a fee in order to cover the cost of these enhancements. These fees are in no way required and your child will not be denied the opportunity to participate or benefit from any curricular offering as a result of not paying a requested fee. The fees simply allow the district to offset the cost of any additional opportunities.

PARENT: Please separate this form and return to : Ireri Jacobo (Teacher) **by:** 02/03/25 (Date)

My child _____ has my permission to go on the Oak Ridge Schools field trip as described above. He/She will abide by the rules of Oak Ridge School and any special rules of the sponsor.

I have read and understand the activities my child will be involved with on this field trip. I understand that the Oak Ridge School System will provide adequate supervision, but as with any activity, injuries may occur. The School System is responsible only for injuries that result from the negligence of their staff. With my signature, I also authorize emergency medical treatment for my child.

I will be responsible for the damage to personal property of others or injury to other people caused by my son/daughter.

_____
Parent/Guardian (printed)

_____ _____
Parent/Guardian (signature) **Date**

Please provide 2 Emergency Contact Phone Numbers

_____ _____
Name/Relationship **Number**

_____ _____
Name/Relationship **Number**

ORHS Band / Orchestra

ETSBOA All East Senior Clinic (Feb. 5th-7th, 2026)
Gatlinburg, TN

Thursday, February 5th
12:00 pm Departure from ORHS to TBD hotel in Gatlinburg TN
6:00-9:30 pm Rehearsal
10:00pm Blue Band Jazz
Concert 11:00pm Room Check

Friday, Feb. 6th
7:30-8:00am Breakfast
8:30- 11:30pm Rehearsal
11:30-1:30pm Lunch
1:30-4:00pm Rehearsal
4:00-6:30pm Dinner
6:30-7:15pm College Concert
7:15-9:45pm Rehearsal
11:00pm Room Check

Saturday, Feb. 7th
7:30-8:30 Breakfast at hotel/checkout
9:15-12:00pm Rehearsal
1:00-5:15pm Warm Up/Concert

6:00pm Parents pick up students at TBD Hotel in Gatlinburg TN

Oak Ridge Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in November	**Graduation Requirements**	**4.605**	**09/22/25** ~~**04/22/24**~~
		Rescinds: **II-6**	Issued: **04/22/24** **02/26/24** **01/23/23** **09/27/21** **01/25/21** **09/23/19** **04/23/18** **11/24/14**

General

The program of studies shall include areas required by the State Board of Education.

~~1. Beginning with the 2023-2024 graduating class, students must meet the core requirements and take elective courses to add up to a total of twenty-six (26) credits required local for graduation with a regular Oak Ridge High School diploma.~~

~~2.~~1. Beginning with the 2024-2025 graduating class, students must meet the core requirements and take elective courses to add up to a total of twenty-eight (28) credits required local for graduation with a regular Oak Ridge High School diploma.

~~3.~~2. In instances where a student does not have the opportunity to earn the 32 credits that are available with block scheduling, the required number of credits for graduation from Oak Ridge High School will be four less than the total available. In extenuating circumstances, with Superintendent or designee approval, a student who earns the state minimum requirement of 22 credits may receive a state issued regular high school diploma.

Before high school graduation, every student shall:[1]

1. Achieve the specified twenty-two (22) units of credit;
2. Take the required end of course exams;
3. Have satisfactory records of attendance and conduct;

4. Take the ACT or SAT prior to graduation;[2]
5. Pass a United States civics test[3], and
6. Complete three (3) credits in an elective focus. The elective focus may be:
   a. AP
   b. Dual Enrollment
   c. Dual Credit
   d. Fine Arts
   e. Humanities
   f. Science and Math
   g. CTE

SPECIAL EDUCATION STUDENTS[4]

Special education students who earn the core requirements and elective courses to meet the required credits specified above will be awarded an Oak Ridge High School diploma. Special education students who earn the prescribed twenty-two (22) credit minimum shall be awarded a state issued regular high school diploma.

Students who have received a special education diploma or an occupational diploma shall continue to make progress towards a regular high school diploma until the end of the school year in which they turn twenty-two (22) years old.

Special Education Diploma

A special education diploma shall be awarded to students who have not met the requirements for a regular high school diploma,[5] but have:

1. Completed four (4) years of high school;
2. Made satisfactory progress on their IEP; and
3. Maintained satisfactory records of attendance and conduct.

Occupational Diploma

Special education students who do not meet the requirements for a regular high school diploma may be awarded an occupational diploma if the student has:[1,4]

1. Completed at least four (4) years of high school;
2. Made satisfactory progress on their IEP;
3. Maintained satisfactory records of attendance and conduct;
4. Completed the occupational diploma Skills, Knowledge, and Experience Mastery Assessment (SKEMA); and
5. Completed two (2) years of paid or non-paid work experience.

The decision to attain an occupational diploma shall be made at the conclusion of the student's 10th grade year or two (2) academic years prior to the expected graduation date.

Alternate Academic Diploma

Special education students who do not meet the requirements for a regular high school diploma may be awarded an alternate academic diploma if the student has:[4]

1. Completed at least four (4) years of high school;
2. Participated in the high school alternate assessments;
3. Earned the prescribed twenty-two (22) credit minimum;
4. Made satisfactory progress on their IEP;
5. Maintained satisfactory records of attendance and conduct; and
6. Completed a transition assessment that measures postsecondary education and training, employment, independent living, and community involvement.

STUDENT LOAD[6]

A planned program of four (4) years in high school is required for high school graduation, except for special circumstances. The four-year high school attendance requirement may be modified for students, based upon meeting each of the following conditions:

1. Students must have completed the minimum units required by the State Department of Education and any additional units required by the local Board.

2. All full-time students in grades 9-12 shall be enrolled each semester in subjects that produce a minimum of five (5) units of credit for graduation per year. Students with hardships and gifted students may appeal this requirement to the Superintendent/designee and then to the Board.

3. Students must complete an Application for Early Graduation/Early Release if they desire to leave high school in less than four (4) years. Students must have an appropriately planned post-secondary education experience.

4. Students meeting the above conditions may be permitted to leave school before completing four (4) years of attendance, if the school officials feel it is in the best interest of the student, school and community. A transcript shall be given to each student showing the credits earned.

5. Students successfully completing the approved planned educational experience (as outlined above) shall be eligible to receive their high school diploma at the most current graduation period.

ADDITIONAL CONDITIONS REQUIRED FOR CONSIDERATION

To be considered for Early Graduation/Early Release from Oak Ridge High School, a student must be considered a "Ready Graduate" according to the Tennessee Department of Education. To be considered ready graduates, students must meet *at least one* of the following:

- Composite score of 21 or higher on ACT (or 1060 or higher on the SAT); or
- Complete 4 early postsecondary opportunities (EPSOs); or
- Complete 2 EPSOs and earn an industry certification; or
- Complete 2 EPSOs and earn a score of military readiness (31) on the ASVAB AFQT.

Students may complete an early postsecondary opportunity (EPSO) in any of the following ways:

- Complete an Advanced Placement (AP) course and attempt the AP Exam in the course
- Complete a Dual Enrollment course in which they are dually enrolled in a postsecondary institution such as Roane State Community College or Tennessee College of Applied Technology (TCAT).
- Complete a Local Dual Credit course and receive college credit.
- Complete a Statewide Dual Credit course and attempt the exam.

WITHDRAWAL FROM OAK RIDGE HIGH SCHOOL

Upon early graduation, students are withdrawn from Oak Ridge High School as graduates. Because students are no longer enrolled as students, they cannot participate in extracurricular activities including interscholastic sports or clubs at Oak Ridge High School. In addition, students may not take courses at Oak Ridge High School once withdrawn as a graduate. Students wishing to take additional coursework as electives toward a high school diploma should not apply for early graduation. Early graduates will receive their diplomas on or after the date of their class's commencement. They may participate in their class commencement ceremony.

DEADLINE FOR APPLICATION SUBMISSION

Students must submit an Application for Early Graduation/Early Release prior to registration for their senior year.

MOVE ON WHEN READY[7]

The *Move on When Ready Act* provides public high school students who wish to graduate early with the opportunity to graduate high school early and gain entry into a postsecondary institution. Students intending to graduate early shall inform the school principal of this intent prior to the beginning of 9th grade or as soon thereafter as the intent is known.

Students intending to graduate early shall inform the school principal of this intent prior to the beginning of 9th grade or as soon thereafter as the intent is known.

In order to graduate early, students must meet the following requirements:

1. Earn~~s~~ seventeen (17) credits that include;
   a. English I, II, III, and IV
   b. Algebra I and II
   c. Geometry
   d. ~~United States History~~Computer Science or an approved substitute
   e. United States History

~~e.~~f. Two (2) courses in the same foreign language
~~f.~~g. One (1) course selected from the following:
I. Economics
II. Government
III. World Civilizations
IV. World Geography
~~g.~~h. One (1) course selected from the following:
I. History and appreciation of visual and performing arts
II. A standard based arts course, which may include studio art, band, chorus, dance or other performing arts
i. Health
~~h.~~j. Physical Education ~~and Physical Education (Wellness)~~
~~i.~~k. Biology
~~j.~~l. Chemistry

2. Has a cumulative GPA of at least 3.2 on the Uniform Grading System four (4) point scale;
3. Scores at the On-Track or Mastered level on each End of Course assessment taken (excluding end-of-course assessments taken during the student's final semester prior to early graduation);
4. Meets benchmark scores of twenty-five (25) or higher on the mathematics portion on the ACT and twenty-five (25) or higher on the English portion of the ACT, or equivalent scores on the SAT (these scores may come from different test administrations);~~twenty-one (21) or higher composite score on the ACT or an equivalent score on the SAT;~~
5. Achieves a passing score on a nationally recognized foreign language proficiency assessment; and
6. Completes two (2) early postsecondary courses.

A student pursuing early education through the Move on When Ready program may take two (2) high school English courses in an academic year.

A student pursuing early graduation through the Move on When Ready program must complete an intent form available from the department of education and submit it to her or his high school principal and the Department of Education.

A student pursuing early education through the Move on When Ready program is exempt from any additional graduation requirements.

A student who completes the Move on When Ready program shall be awarded a regular high school diploma.
The Superintendent or designee shall develop administrative procedures to ensure that the early graduation program is conducted in accordance with state law.

1

Legal References

1. TCA 49-6-6001; State Board of Education Policy 2.103; TRR/MS 0520-01-03-.06
2. TCA 49-6-6001(b); State Board of Education Policy 2.103
3. TCA 49-6-408; State Board of Education Policy 2.103
4. TRR/MS 0520-01-03-.06; State Board of Education Policy 2.103
5. TCA 49-6-6005; State Board of Education Policy 2.103
6. TRR/MS 0520-01-03-.06
7. TCA 49-6-8103; State Board of Education Policy 2.103; Public Acts of 2021, Chapter No. 493

Cross References

Class Size Ratios 4.201
Alternative Credit Options 4.209
Honor Roll, Awards, & Class Ranking 4.602

Oak Ridge Schools

OFFICE OF
Executive Director of Finance

Telephone (865) 425-9004

MEMORANDUM

To: Dr. Bruce Borchers, Superintendent of Schools

From: Jenifer Van Dyke, Executive Director of Finance

Subject: **Recommendation of Audit Firm for FY '26 Audit**

Date: September 22, 2025

I recommend that Oak Ridge Schools approve the Audit Firm of Brown Jake & McDaniel, PC for performance of the FY26 Annual Internal School Funds Audit. The attached Engagement Letter for Internal School Funds for FY26 totals $26,900.00. The Board of Education audit engagement letter will be provided at a later date. The auditing services are budgeted in account code 141-72310-305.

BROWN JAKE & McDANIEL, PC

CERTIFIED PUBLIC ACCOUNTANTS
2607 KINGSTON PIKE, SUITE 110
KNOXVILLE, TENNESSEE 37919-3336
865/637-8600 • fax: 865/637-8601
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JAMES E. BOOHER, CPA, CGMA
HALEY S. SLAGLE, CPA, CGMA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

September 11, 2025

Jenifer Van Dyke
Finance Director
Oak Ridge Schools
304 New York Ave
Oak Ridge, TN 37830

Attached to this email is a draft copy of the Contract to Audit Accounts for Oak Ridge Schools Internal School Funds for the year ending June 30, 2026. We have initiated the contract from our office. Please access the Tennessee Comptroller, Division of Municipal Audit's ***Contract and Reporting System (CARS)*** website at ***https://apps.cot.tn.gov/CARS/*** to apply an electronic signature acceptance by a Schools-designated signer. After the Schools' designated representative approves and applies their electronic signature to the audit contract, the Comptroller's office will approve and sign and then notify each party at the e-mail addresses that are set up in each of their respective accounts. They will direct you to access an on-line copy of the final contract through the CARS system by going to ***Manage Audit Contracts*** and selecting the ***Files*** link at the end. Please keep the draft copy and a downloaded and/or printed copy of the final original approved contract for your records.

Also, attached is a standard engagement letter for the Internal School Funds' audit to be reviewed and signed by you. Return a signed copy to us and retain a copy for your records.

If you have any questions, please let me know. We appreciate the opportunity of being of service to the Schools and we look forward to working with you and your staff.

Very truly yours,

BROWN JAKE & McDANIEL, PC

Terry L. Moats, CPA

Terry L. Moats, CPA, CGFM, CGMA

Email Attachments

□ □ □

CONTRACT TO AUDIT ACCOUNTS
OF
Oak Ridge City Schools - Internal School Funds

FROM July 01, 2025 TO June 30, 2026

This agreement made this **11th** day of **September 2025**, by and between **Brown Jake and McDaniel, PC**, **2607 Kingston Pike, Suite 110, Knoxville, TN 37919-3336**, hereinafter referred to as the "auditor" and **Oak Ridge City Schools - Internal School Funds**, of **304 New York Avenue, Oak Ridge, TN 37830**, hereinafter referred to as the "organization", as follows:

1. In accordance with the requirements of the laws and/or regulations of the State of Tennessee, the auditor shall perform a financial and compliance audit of the organization for the period beginning **July 01, 2025**, and ending **June 30, 2026** with the **exceptions listed below**:
The General Purpose School, Federal Projects and Cafeteria funds are excluded from this contract and will be included under the contract to audit the Oak Ridge City Schools General Purpose Financial Statements.

2. The auditor shall conduct the audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and requirements prescribed by the Comptroller of the Treasury, State of Tennessee, as detailed in the *Audit Manual*. Additional information and procedures necessary to comply with requirements of governments other than the State of Tennessee are permissible provided they do not conflict with or undermine the requirements previously referenced. If applicable, the audit is to be conducted in accordance with the provisions of the Single Audit Act and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The audit is also to be conducted in accordance with any other applicable federal agency requirements. It is agreed that this audit will conform to standards, procedures, and reporting requirements established by the Comptroller of the Treasury. It is further agreed that any deviation from these standards and procedures will be approved in writing by the Comptroller of the Treasury prior to the execution of the contract. The interpretation of this contract shall be governed by the above-mentioned publications and the laws of the State of Tennessee.

3. The auditor shall, as part of the written audit report, submit to the organization's management and those charged with governance:

a) a report containing an expression of an unmodified or modified opinion on the financial statements, as prescribed by the *Audit Manual*. This report shall state the audit was performed in accordance with *Government Auditing Standards*, except when a disclaimer of opinion is issued. If the organization is a component unit or fund of another entity, it is agreed that: (a) the financial statements may be included in the financial statements of the other entity; (b) the principal auditor for the other entity may rely upon the contracted auditor's report; and (c) any additional information required by the principal auditor of the other entity will be provided in a timely manner.

b) a report on the internal control and on compliance with applicable laws and regulations and other matters. This report shall be issued regardless of whether the organization received any federal funding. Audit reports of entities which are subject to the provisions of the Single Audit Act and OMB's Uniform Guidance shall include the additional reports required by that guidance. The reports will set forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, comments on management's responses as appropriate, and comments on the disposition of prior year findings.

4. If a management letter or any other reports or correspondence relating to other matters involving internal controls or noncompliance are issued in connection with this audit, a copy shall be filed with the Comptroller of the Treasury by the auditor. Such management letters, reports, or correspondence shall be consistent with the findings published in the audit report (i.e., they shall disclose no reportable matters or significant deficiencies not also disclosed in the findings found in the published audit report). The report should also include a corrective action plan for findings developed under OMB's Uniform Guidance and for other findings in accordance with Tennessee Code Annotated § 9-3-407, and the *Audit Manual*. The corrective action plan is only applicable to findings published in the audit report.

5. The auditor shall file **one (1)** electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish **20** printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor's report shall be filed no later than **December 31, 2026**, **or six (6) months following the period to be audited, whichever is earlier, without explanation to the Comptroller of the Treasury, State of Tennessee, and the organization**. **(Audit documentation for additional procedures for centralized cafeteria systems contracted with audits of internal school funds must be completed and available for review by September 30 following the fiscal year being audited.)** Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:
None

6. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Comptroller of the Treasury, State of Tennessee. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.

7. Any reasonable suspicion of fraud, (regardless of materiality) or other unlawful acts including, but not limited to, theft, forgery, credit/debit card fraud, or any other act of unlawful taking, waste, or abuse of, or official misconduct, as defined in Tennessee Code Annotated § 39-16-402, involving public money, property, or services shall, upon discovery, be promptly reported in writing by the auditor to the Comptroller of the Treasury, State of Tennessee, who shall under all circumstances have the authority, at the discretion of the Comptroller, to directly investigate such matters. Not withstanding anything herein to the contrary, the Comptroller of the Treasury, State of Tennessee, acknowledges that the auditor's responsibility hereunder is to design its audit to obtain reasonable, but not absolute, assurance of detecting fraud that would have a material effect on the financial statements, as well as other illegal acts or violations of provisions of contracts or grant agreements having a direct and material effect on financial statement amounts. If the circumstances

disclosed by the audit call for a more detailed investigation by the auditor than necessary under ordinary circumstances, the auditor shall inform the organization's management and those in charge of governance in writing of the need for such additional investigation and the additional compensation required therefor. Upon approval by the Comptroller of the Treasury, an amendment to this contract may be made by the organization's management, those charged with governance, and the auditor for such additional investigation.

8. **Group Audits**. The provisions of Section 8 relate exclusively to contracts to audit components of a group under AU-C 600. (See definitions in AU-C 600, Paragraph 11.) Section 8 is only applicable to an auditor that audits a component (e.g., a fund, component unit, or other component) **of a county government that is audited by the Division of Local Government Audit (LGA)**. Section 8 is intended to satisfy the communication requirements for the group auditor (LGA) to the component auditor under AU-C 600.

a) The Division of Local Government Audit (LGA) shall be considered the "group auditor" for any contract to audit a component of an applicable county government. LGA shall present the county's financial statements in compliance with U.S. Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). LGA shall conduct the audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

b) The contracting auditor shall be considered the "component auditor" for purposes of this section.

c) The financial statements audited by the component auditor should be presented in accordance with GAAP as promulgated by GASB. If the financial reporting framework for any component does not conform to this basis, the financial reporting framework should be disclosed in Section 10 (Special Provisions). (Component financial statementsthat are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)

d) The component auditor shall conduct the component audit in accordance with auditing standards generally accepted in the United States of America and the auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

e) The component auditor shall cooperate with LGA to accomplish the group audit. It is anticipated that LGA will make reference to the component auditor's report in the group audit report. Should LGA find it necessary to assume responsibility for the component auditor's work, the terms, if any, shall be negotiated under a separate addendum to this contract.

f) The component auditor shall follow the ethical requirements of *Government Auditing Standards* and affirms that the component auditor is independent to perform the audit and will remain independent throughout the course of the component audit engagement.

g) The component auditor affirms that the component auditor is professionally competent to perform the audit. LGA may confirm certain aspects of the component auditor's competence through the Tennessee State Board of Accountancy.

h) The component auditor will be contacted via email by the LGA's Audit Review Manager with the estimated date of the conclusion of LGA's audit of the county government. The component auditor agrees to **update subsequent events** between the date of the component auditor's report and the date of the conclusion of LGA's audit of the county government. Additional subsequent events should be communicated via email to LGA's Audit Review Manager.

i) The component auditor shall read LGA's audited financial statements for the county government for the previous fiscal year noting in particular **related parties** in the notes to the financial statements, and **material misstatement** findings in the Findings and Questioned Costs Section. The previous year audited financial statements can be obtained from the Comptroller's website at www.comptroller.tn.gov. As required by generally accepted auditing standards, we have identified Management Override of Controls and Improper Revenue Recognition as presumptive fraud risks. The component auditor shall communicate to LGA (i.e., group management) on a timely basis **related parties** not previously identified by the group management in LGA's prior year audited financial statements. Related parties should be communicated via email to LGA's Audit Review Manager.

j) The component auditor's report should not be restricted as to use in accordance with AU-C 905.

k) Sections 1-7 and Sections 10-14 of this contract are also applicable to the component auditor during the performance of the component audit.

9. **Municipal Chart of Accounts Crosswalk**. The provisions of Section 9 relate exclusively to contracts to audit of a municipality, municipality's fund(s), and municipality's school board of education. The auditor shall convert respective municipal audited financial data into a condensed chart of accounts by use of a Microsoft Excel crosswalk tool prescribed by the Comptroller of the Treasury, State of Tennessee, **or** if a respective municipality, municipality's fund(s), or municipality's school board of education chooses to convert their own audited financial data by use of the crosswalk, the auditor shall verify the accuracy of their conversion. The completed condensed chart of accounts crosswalk in Microsoft Excel format shall be filed with the Comptroller of the Treasury, State of Tennessee, by the auditor when the audited financial report is submitted.

10. (Special Provisions) **None**

11. In consideration of the satisfactory performance of the provisions of this contract, the organization shall pay to the auditor the fee(s) listed below. (Fees may be fixed amounts or estimated.)

Fixed Contract Fee:
Audit **$26,900.00**
Municipal Chart of Accounts Crosswalk **$0.00**
Total Fixed Contract Fee **$26,900.00**
or
Estimated Contract Fee:
Audit
Municipal Chart of Accounts Crosswalk
Total Estimated Contract Fee

(If not a fixed amount, an estimated contract fee should be furnished to the governing unit for budgetary purposes. A schedule of fees and/or rates should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been or will be made by appropriation of management and those charged with governance.

SCHEDULE OF FEES AND/OR RATES:

Fixed audit fee (except for any work related to non-audit services which would be billed at standard hourly rates) plus out-of-pocket costs.

12. As the authorized representative of the firm, I do hereby affirm that:

- our firm and all individuals participating in the audit are in compliance with all requirements of the Tennessee State Board of Accountancy and;
- our firm has participated in an external quality control review at least once every three (3) years, conducted by an organization not affiliated with our firm, and that a copy of our most recent external quality control review report has been provided to the organization and the office of the Tennessee Comptroller of the Treasury approving this contract;
- all members of the staff assigned to this audit have obtained the necessary hours of continuing professional education required by *Government Auditing Standards;*
- all auditors participating in the engagement are independent under the requirements of the American Institute of Certified Public Accountants and *Government Auditing Standards*.

13. This writing, including any amendments or special provisions, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee. In the event of a conflict or inconsistency between this contract and the special provisions contained in paragraph 10 of this contract, the special provision(s) are deemed to be void. Any changes to this contract must be agreed to in writing by the parties hereto and must be approved by the Comptroller of the Treasury, State of Tennessee. All parties agree that the digital signatures, that is, the electronic signatures applied by submitting the contract, are acceptable as provided for in the Uniform Electronic Transaction Act. Any paper documents submitted related to this contract will be converted to an electronic format and such electronic document(s) will be treated as the official document(s).

14. If any term of this contract is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected, and, if possible, the rights and obligations of the parties are to be construed and enforced as if the contract did not contain that term.

Audit firm	Governmental Unit or Organization
By	By
Signature	Signature
Title/Position:	Title/Position:
E-mail address:	E-mail address:
Date:	Date:

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By

Date:

BROWN JAKE & McDANIEL, PC

CERTIFIED PUBLIC ACCOUNTANTS
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FRANK D. McDANIEL, CPA, CGFM, CGMA
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JAMES E. BOOHER, CPA, CGMA
HALEY S. SLAGLE, CPA, CGMA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

September 11, 2025

Jenifer Van Dyke
Finance Director
Oak Ridge Schools
304 New York Ave
Oak Ridge, TN 37830

We are pleased to confirm our understanding of the services we are to provide the Oak Ridge Schools (the Schools) for the year ending June 30, 2026.

Audit Scope and Objectives

We will audit the combined and individual fund balance sheets and the related combined and individual statements of revenues, expenditures and changes in fund balance, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Oak Ridge Schools Internal School Funds as of and for the year ending June 30, 2026. Also, the following supplementary information accompanying the financial statements will be subjected 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 (GAAS), 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 Interfund and Interaccount Transfers (By School)
2) Schedule of Salary Supplements (By School)
3) Schedule of Fidelity Bond Coverage

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America 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. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include 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*.

□ □ □

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 Organization or to acts by management or employees acting on behalf of the Organization. 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, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

Restricted revenues and expenses being recorded in incorrect club/class/restricted fund.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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*. 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, misrepresentation, or the override of internal control. 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 you and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

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 Schools' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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 taken 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 Scope and 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 other engagements 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.

Other Services

We will also assist in preparing the financial statements and related notes of the Schools in conformity with accounting principles generally accepted in the United States of America 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 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.

You agree to assume all management responsibilities for the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements and related notes and that you have reviewed and approved the financial statements 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 prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Oak Ridge Schools; 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 Brown Jake & McDaniel, PC 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 Comptroller of 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 Brown Jake & McDaniel, PC 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 date or for any additional period requested by the Comptroller of 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.

Terry Moats is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit procedures on approximately June 30, 2026 and to issue our reports no later than December 31, 2026.

Our fees for these services will be $26,900.00 plus out-of-pocket costs (such as report reproduction, word processing, postage, travel mileage, travel time, electronic confirmations, audit software, etc.) and additional fees at normal hourly rates for any work related to non-audit services related to implementation of new GASB Standards/Pronouncements and the related changes to the financial statement presentation. The 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 before we incur the additional costs. 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 30 days or more overdue and will 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 upon written notification or termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Reporting

We will issue a written report upon completion of our audit of Oak Ridge Schools Internal School Funds' financial statements. Our report will be addressed to the Board of Education of Oak Ridge Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is 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 an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government*

Auditing Standards. The report on internal control and on compliance and other matters will state 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 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 report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Oak Ridge Schools is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Government Auditing Standards (if applicable) require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2024 peer review report is attached.

We appreciate the opportunity to be of service to Oak Ridge Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

BROWN, JAKE & McDANIEL, PC

RESPONSE:

This letter correctly sets forth the understanding of Oak Ridge Schools.

Management signature:

_____

Title:

_____

Date:

_____

Governance signature:

_____

Title:

_____

Date:

_____

HHM

CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

November 25, 2024

To The Owners of Brown, Jake & McDaniel, P.C. and the Peer Review Committee of the Tennessee Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Brown, Jake & McDaniel, P.C. (the firm) in effect for the year ended May 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards,* including a compliance audit under the Single Audit Act; and an audit of an employee benefit plan;.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Brown, Jake & McDaniel, P.C. in effect for the year ended May 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail*. Brown, Jake & McDaniel, P.C. has received a peer review rating of *pass*.

Henderson Hutcherson & McCullough, PLLC

1200 Market Street, Chattanooga, TN 37402 | T 423.756.7771 | F 423.265.8125

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA

TSCPA
Tennessee Society of CPAs

AICPA Peer Review Program

Administered in Tennessee by
the Tennessee Society of CPAs

February 26, 2025

Joe Brown
Brown, Jake & McDaniel, P. C.
2607 Kingston Pike Ste 110
Knoxville, TN 37919-3336

Dear Joe Brown:

It is my pleasure to notify you that on February 19, 2025, the Tennessee Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2027. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Katie B. Cheek

Katie Cheek
Chief Operating Officer
kcheek@tscpa.com
615-377-3825

cc: Randy Dummer, Frank McDaniel

Firm Number: 900010096645 Review Number: 610328

OAK RIDGE SCHOOLS

New Club Request Form

School: Oak Ridge High School

Club Name: Cryptid Club Sponsor: Richard Shaffer

Club Membership: None

Selection of Officers: President, Vice President

Club Purpose:

Exploration and discussion of the existence and characteristics of disputed creatures in folklore, mythology, media, and modern theory.

Club Activities:

Research, discussion, presentation, multi-media presentation, outdoor surveying, and show and tell.

Club Meeting Times:

Every Monday 3:15-4:00

Club Funding:

Rules and Regulations:

Other Pertinent Information:

Student Representative: Bailey Smith

ORHS Administration Approval: Beth Stone Date: 6-2-25

Date Student Council Approved: 5/21/25 Date BOE Approved: _____

Oak Ridge
SCHOOLS

OFFICE OF MAINTENANCE AND OPERATIONS

DATE: September 2, 2025

TO: Jen Laurendine, Executive Director of School Leadership

FROM: Allen Thacker, Director of Maintenance and Operations

SUBJECT: Purchase of Portable Classroom Building

Ms. Laurendine,

I am recommending that the Oak Ridge Schools Board of Education approve the purchase of a replacement portable classroom building from Mobil Modular Management Corporation in the amount of $379,082.57. This building will match the existing structure that has exceeded its intended life by 15 years. The current building needs extensive renovation work and would have to be closed for an extended period of time to complete the work and at an excessive cost. Once the order has been placed, the unit will be ready to install within 10 - 12 weeks. The vendor will set up the new structure and Maintenance and Operations will connect all utilities.

The purchase price is based on the buying cooperative Sourcewell Contract# 12088220-MMR. Funding for this purchase will be from the Capital Improvement Plan (CIP) provided by the city.

Thank you for your consideration,

Allen Thacker

rr

Director of Maintenance and Operations

Maintenance Office
100 Woodbury, Oak Ridge, **TN** 37830
(865) 425-3171
www.ortn.edu

mobile iii modular

a Division of McGrath RentCorp
Corporate Headquarters
5700 Las Positas Rd
Livermore, CA 94551
925-606-9000
www.mgrc.com

Sale Quotation and Agreement

Quote#	Q-543515
Date of Quote	08/12/2025
Quote Expiration Date:	09/11/2025
Estimate Del Date	08/11/2025
Buyer PO#:	

MOBILE MODULAR SOURCEWELL CONTRACT ID# 120822-MMR

Buyer Name and Billing Address	Site Information	Seller Name
Oak Ridge Schools ("Lessee") Oak Ridge, TN 37830 Allen Thacker Phone: (865) 425-3173 rathacker@ortn.edu **Sourcewell** Member Account 10#13356	Oak Ridge Schools ("Lessee") Oak Ridge, TN 37830 Allen Thacker Phone: (865) 425-3173 rathacker@ortn.edu	Mobile Modular Management Corporation a Division of McGrath RentCorp ("Seller") **Questions?** Contact: Andrew Sawicki andrew.sawicki@mobilemodular.com Direct Phone: (615)648-9599

Equipment and Accessories	Qty	Purchase Price	Extended Purchase Price	Taxable
Custom 3 Floor Building (Prepayment Required for Delivery)			$313,530.47	y
Sourcewell Custom 42'x66 Modular Building Trailer price @ 120/SF x 2,772 = $ 332,640.00 (-) minus MM discount $19,109.53 = To tal $313,530.47				

Charges Upon Delivery	Qty	Charge Each	Total One Time	Taxable
Custom 3 Floor Building (Prepayment Required for Delivery)				
Delivery	3	$4,460.00	$13,380.00	y
Block and Level Custom Building	1	$13,174.00	$13,174.00	y
Essential Material Handling Fee	3	$75.00	$225.00	**N**
Service, Vinyl Installation	1	$5,031.22	$5,031.22	y
Installation, Ramp Custom Plan	1	$33,741.88	$33,741.88	y

Tota Estimated Charges

Subtotal	$379,082.57
Taxe s	$26,898.88
Total Charges {including tax)	**$405,981.45**

Specia Notes

Additional Notes: Mobile Modular **Sourcewell** Contract#1208220-MMR . (1) 42x66 Custom Modular Office Trailer, sale price using standard **Sourcewell** pricing (-) minus MM discount. All one-time charges except block and level, including delivery, Ramp, handling fee, etc. are priced using vendor or self- performed pricing to remain at or below **Sourcewell** approved not to exceed RSMeans plus 17%Markup.

1. Scope of work quoted - delivery, installation, disassembly, and return for building and ramp. 2. No sitework, electrical, plumb ing, or mechanica l services are quoted. 3. Price subject to change based upon site visit, local building requirements, and final approved plans. 4. Standard ABS foundation quoted. If alternate foundation is required cost is subject to change. 5. If required, engineered foundation and ADA ramp plans are an additiona l charge . 6. Does not include fire sprinklers or fire alarm components. 7. Any changes in design may result in revised pricing. 8. Upon credit review, security deposit consisting of "Charges Upon Return" plus one month's rent could be required.

Clarifications

- The Total Price quoted in this Agreement shall be valid through the Quote Expiration Date set forth herein or for 30 days from the Date of Quote, whichever is earlier. Notwithstandingthe foregoing, in the event this Agreement is signed by Buyer after the applicab le expiration date, Seller shall have the option to either accept as set forth below or reject the Agreement in writing. Seller may accept the Agreement by: (1) signing the Agreement below; (2) notifying Buyer in writing of Seller's acceptance; or (3) beginning perfomnance of the Services set forth herein.
- This transaction is subject to prior approval of Buyer's credit to the sole satisfaction of Seller.
- Buyer is responsible for proper preparation of the Site prior to delivery of the Equipment in accordance with the temns and conditions of this Agreement.
- In-fleet used Equipment is subject to availability at the time of Buyer's siQninQ of this AQreement.

mobile modular

a Division of McGrath RentCorp
Corporate Headquarters
5700 Las Positas Rd
Livermore, CA 94551
925-606-9000
www.mgrc.com

Sale Quotation and Agreement

Quote#	Q-543515
Date of Quote	08/12/2025
Quote Expiration Date:	09/11/2025
Estimate Del Date	08/11/2025
Buyer PO#:	

MOBILE MODULAR SOURCEWELL CONTRACT ID# 120822-MMR

- Unless otherwise noted, all Equipment is previously leased and in used condition. Any floor plans attached or provided are conceptual only. Materials, dimensions, and specifications might vary. Detailed specifications may be available upon request.
- A down payment may be required at the time of Buyer's execution of this Agreement, as specified in the Payment section of the Sale Terms and Conditions, or as may otherwise be specified in this Agreement.
- Sales and any other taxes will be calculated based on the applicable rates at the time of invoicing and the Total Price will be adjusted accordingly.
- Unless otherwise noted, prices do not include prevailing wages, Davis-Bacon Act wages or benefits, or other special or certified wages or benefits.

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Quote#	Q-543515
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Estimate Del Date	08/11/2025
Buyer PO#:	

MOBILE MODULAR SOURCEWELL CONTRACT ID# 120822-MMR

This Sale Quotation and Agreement is entered into by and between Seller and Buyer effective as of the date signed by Buyer. This Sale Quotation and Agreement includes the terms and conditions set forth in the followingtwo documents (collectively, the "Agreement"), each of which is incorporated herein by this reference, and together shall collectively be one integrated contract:

1. **Sale Terms and Conditions** attached hereto; and
2. **Supplemental Sale Terms and Conditions** located at https://www.mobilemodular.com/contractterms as the same may be updated from time to time in the sole and absolute discretion of Lessor.

By signing below, Seller: (1) acknowledges and agrees that it has received, read and understands the terms of this Agreement and agrees to be bound by the terms of this Agreement, including prices and specifications, and (2) instructs Seller to make appropriate arrangements for the preparation and delivery of the Equipment identified herein. This Agreement may be executed in one or more counterparts (including through the use of electronic signatures), each of which shall be deemed an original and all of which shall constitute one and the same Agreement. Upon execution of this Agreement, Seller shall generate a Sale Agreement Number, which shall be referenced on all Seller invoices.

No document provided by Buyer including, without limitation, Buyer's purchase orders, work orders, bills of lading, or forms for receipt or acknowledgment or authorization **("Buyer Forms"),** nor the terms and conditions associated with such Buyer Forms, shall amend, modify, supplement, waive, or release any term or condition of this Agreement even if such Buyer Forms are signed by an agent or representative of Seller. The terms and conditions of this Agreement shall prevail over any Buyer Forms, and any inconsistent or additional terms and conditions in Buyer Forms shall be deemed void *ab initio* and of no force or effect.

The individuals signing this Agreement affirm thatthey are duly authorized to execute this Agreement by and on behalf of the parties hereto.

SELLER:	**BUYER:**
Mobile Modular Management Corporation a Division of McGrath RentCorp	Oak Ridge Schools
Signature: _____	Signature: _____
Name: _____	Name: _____
Title: _____	Title: _____
Date: _____	Date: _____

mobile modular

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Sale Quotation and Agreement

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MOBILE MODULAR SOURCEWELL CONTRACT ID# 120822-MMR

SALE TERMS AND CONDITIONS

1. SALE. Seller agrees to sell to Buyer, and Buyer agrees to purchase from Seller, the Equipment. "Equipment' ' means the modular buildings identified in the Agreement, and any Accessories to be furnished by Seller to Buyer. **"Accessories "** means any additions, attachments, add-ons, fitments, parts, components, or accessories to the modular buildings to be furnished by Seller to Buyer as may be specified in under this Agreement. In connection with its sale of the Equipment and Accessories, Seller shall also perform the seNices described in the Charges Upon Delivery and/or as clarified in the Special Notes portion of this Agreement, if applicable (the **"Services"\.** This Agreement is not a construction contract or a contract for improvements to real estate or for the design, planning, construction, alteration, repair or maintenance of a building, structure or appurtenance. Seller is not a designer or a manufacturer of the Equipment.

2. **PAYMENT.** Buyer shall pay Seller the Total Price set forth in the Agreement, which shall include all amounts owed for the Equipment, Accessories, and SeNices and which shall be subject to adjustments for changes, unknown conditions or unforeseen circumstances, including, but not limited to, driver waiting time, special transport permits, difficult site conditions, or increases in fuel prices, in accordance with the terms of this Agreement and subject to adjustments for all applicable taxes calculated at the time of invoicing (collectively, the "Purchase Price") on the applicable payment schedule listed below. Notwithstanding the possible payment schedules listed below, in the event that an alternate payment schedule is specified in the Special Notes of this Agreement, such alternate payment schedule shallsupersede the payment schedules listed below. Any amounts not specified in the applicable payment schedule that hereafter become due from Buyer to Seller pursuant to the terms of this Agreement shall be due thirty (30) days after Buyer's receipt of Seller's invoice, unless a different payment period is provided herein. No payments due from Buyer shall be reduced by any abatement, setoff, or back charge of any kind whatsoever arising from any cause whatsoever. Neither title nor ownership of the Equipment shall pass to Buyer before the entire Purchase Price has been paid to Seller. Buyer hereby grants to Seller, to secure the payment and performance in full of all of Buyer's obligations under this Agreemen,t a security interest in the Equipment consistent with the provisions of Section 18 of the Supplemental Sale Terms and Conditions.

   (a) **NEW EQUIPMENT AND SERVICES PAYMENT SCHEDULE.**

   Fifty percent (50%) of the Total Price upon Buyer's execution of this Agreement.

   - Forty percent (40%) of the Total Price no less than three (3) business days prior to the scheduled delivery of the Equipment to the Site.
   - Ten percent (10%) of the Total Price Net 30 days from the date of substantial completion of Seller's scope of work (substantial completion does not include punch list items).

   (b) **USED EQUIPMENT AND SERVICES PAYMENT SCHEDULE.**

   Twenty-five percent (25%) of the Total Price upon Buyer's execution of this Agreement.

   - Sixty-five percent (65%) of the Total Price no less than three (3) business days prior to the scheduled delivery of the Equipment to the Site.

   Ten percent (10%) of the Total Price Net 30 days from the date of substantial completion of Seller's scope of work (substantial completion does not include punch list items).

3. **SELLER SCOPE OF WORK; EXCLUSIONS; CHANGE ORDER.** Seller's scope of work is limited to (1) the procurement and/or preparation of the Equipment and Accessories (if any) to meet the specifications set forth in this Agreement; and (2) performance of the SeNices. The Total Price excludes all additional seNices, accessories, ancillary items or equipment and additional on-site labor. The following are obligations of the Buyer and specifically excluded from Seller's obligations under this Agreement: (i) permits and licensing relatedto the Site; (ii) Site engineering or other design seNices; (iii) selection or preparation of the Site (iv) utilities or temporary power, and (viii) utility connections, whether temporary or permanent. Buyer may request changes or alterations in Seller'sscope of work, which Seller may or may not agree to in Seller's sole discretion. Any written change orders shall be incorporated by reference into this Agreement and subject to all Terms and Conditions set forth herein.

4. **SCHEDULE; BUYER DELAYS.**

   (a) Buyer will schedule operations such that delivery and installation of the Equipment may be carried out by Seller in one continuous operation and in proper sequence. Should there be delays in the Buyer's preparation of the Site which would delay delivery and/or installation of the Equipmen,t Buyer shall notify Seller no less than ten (10) days in advance of the Estimated Delivery Date. In the event Buyer fails to comply with the foregoing requirements, Buyer will reimburse Seller for actual costs and damages incurred, including a reasonable markup for overhead and profit for work performed by Seller, resulting from such delay. Any such delay resulting therefrom will extend Seller's period of performance, which may not be a day for day extension of time.

   (b) If Buyer delays delivery of the Equipment for any reason for thirty (30) days or longer from the original Estimated Delivery Date, Seller, in its sole discretion may take one or more of the following actions which Buyer shall be notified of in writing: (1) revise

mobile modular

a Division of McGrath RentCorp
Corporate Headquarters
5700 Las Positas Rd
Livermore, CA 94551
925-606-9000
www.mgrc.com

Sale Quotation and Agreement

Quote#	Q-543515
Date of Quote	08/12/2025
Quote Expiration Date:	09/11/2025
Estimate Del Date	08/11/2025
Buyer PO#:	

prices to reflect current market rates for materials, equipment or services, which Seller shall notify Buyer of in a written change order prior to delivery of the Equipment; (2) require Buyer to pay any remaining balance of the Purchase Price in full; (3) require Buyer to pay a monthly fee for storage of the Equipment; and (4) terminate the Agreement and in so doing, Buyer shall be responsible for payment to Seller of a termination fee ("Termination Fee") for the costs incurred and profits lost as a result of Seller's performance of its obligations under this Agreement prior to such termination, and which must be paid to Seller within ten (10) business days of receipt of written notice from Seller. Any partial payments previously made to Seller will be credited against the Termination Fee and amounts in excess of the Termination Fee may be refunded to Buyer. In the event that Buyer fails to timely pay the Termination Fee, Seller shall have the right to collect the full Purchase Price plus all additional costs, including attorneys' fees, incurred due to Buyer's failure to timely take delivery of the Equipment and/or to pay such Termination Fee.

5. **CANCELLATION.** It is understood and agreed between the parties that, upon the Buyer's execution of this Agreement and acceptance of all Buyer obligations set forth herein, Seller shall proceed with procurement of any materials, equipment, labor, or otherwise in the performance of its obligations hereunder and in so doing, may incur extraordinary costs and expenses. All sales are final and non-refundable upon delivery of the Equipment to the Site. Any requests to cancel this Agreement prior to delivery may or may not be accepted in Seller's sole discretion and must be agreed upon by Seller in a writing that expressly references this Agreement and provides all the terms and conditions of the cancellation. In the event Seller accepts a cancellation requested by Buyer, the terms of the cancellation will include a payment to Seller for the costs incurred and profits lost as a result of Buyer's cancellation (a "Cancellation Fee"), which must be paid to Seller within ten (10) business days of receipt of written notice from Seller. Any partial payments to Seller will be credited against the Cancellation Fee and amounts in excess of the Cancellation Fee may be refunded to Buyer. No cancellation, even if accepted by Seller, shall be effective unless and until Buyer timely and fully pays the Cancellation Fee. In the event Seller accepts Buyer's cancellation but Buyer fails to timely pay the Cancellation Fee, Seller shall have the right to collect the full Purchase Price plus all additional costs, including attorneys' fees, incurred due to Buyer's failure to complete the cancellation.

6. **EQUIPMENT INSPECTION; ACCEPTANCE**. Following delivery and installation of the Equipment, Buyer shall inspect the Equipment within forty-eight (48) hours of substantial completion of Seller's scope of work for such Equipment. Buyer shall immediately notify Seller in writing of any observed defects upon completion of such inspection and should Buyer fail to submit such written documentation within the foregoing timeframe, it shall be conclusively presumed between Buyer and Seller that Buyer has inspected the Equipment and that all Equipment is in conformance with the Agreement and has been accepted by Buyer.

7. **RISK OF LOSS.** All risk of loss or damage to the Equipment shall transfer to Buyer upon delivery of the Equipment to the Site.

8. **INSURANCE.** Upon delivery of the Equipment and until Buyer has paid for the Equipment in full, Buyer shall procure and maintain, at its sole expense (including all premiums, deductibles and self-insured retentions), (i) property insurance covering the loss, theft, destruction, or damage to the Equipment in an amount not less than the full replacement value thereof (and with a deductible no higher than $25,000), naming Seller as loss payee of the proceeds, and (ii) commercial general liability insurance (minimum of $1,000,000 per occurrence and $2,000,000 in the aggregate) (and with a deductible no higher than $25,000), naming Seller and its designees as additional insureds. Buyer's insurance shall be primary and non-contributory to any insurance maintained by Seller or any other additional insureds. The liability insurance policy shall contain cross-liability and waiver of subrogation provisions in favor of Seller and any other additional insureds. All evidence of all required insurance shall be in a form reasonably acceptable to Seller and with a company having an A.M. Best rating of A- (VII) or better, and shall not be subject to cancellation without thirty (30) days' prior written notice to Seller. Buyer shall provide to Seller insurance certificates and endorsements (including without limitation, additional insured and loss payee endorsements) evidencing compliance with the insurance requirements of this Agreement (including without limitation, the deductible amounts and waiver of subrogation) prior to delivery of the Equipment and shall maintain all required insurance coverage until Buyer has paid for the Equipment in full. Seller will not and does not provide insurance for any of Buyer's personal property that may be in or on any Equipment. Any failure by Seller to obtain or receive certificates of insurance or any endorsements prior to delivering the Equipment to Buyer will not be deemed a waiver of Buyer's obligations to procure and maintain the insurance specified herein.

MOBILE MODULAR SOURCEWELL CONTRACT ID# 120822-MMR

9. **INDEMNIFICATION. TO THE** FULL **EXTENT NOT PROHIBITED BY LAW, BUYER, ON BEHALF OF ITSELF, ITS SUCCESSORS, ASSIGNS, PARENTS, SUBSIDIARIES, VENDORS, SUBCONTRACTORS , AND AFFILIATES , AND THEIR RESPECTIVE REPRESENTATIVES, DIRECTORS, OFFICERS, MANAGERS, VENDORS, MEMBERS, SHAREHOLDERS, PARTNERS, CONTRACTORS, EMPLOYEES, AGENTS, AND ASSIGNS (EACH, A "BUYER PARTY," AND COLLECTIVELY, THE "BUYER PARTIES") SHALL INDEMNIFY, DEFEND, AND HOLD HARMLESS, SELLER, ITS SUCCESSORS, ASSIGNS, PARENTS, SUBSIDIARIES, VENDORS AND CONTRACTORS (INCLUDING BUT NOT LIMITED TO TRANSPORTATION AND DELIVERY VENDORS AND CONTRACTORS), AND AFFILIATES, AND THEIR RESPECTIVE REPRESENTATIVES, DIRECTORS, OFFICERS, VENDORS, CONTRACTORS, EMPLOYEES, AGENTS, AND ASSIGNS (COLLECTIVELY, THE "INDEMNIFIED PARTIES") FROM AND AGAINST ANY AND ALL LOSSES, FEES, COSTS, EXPENSES, CLAIMS, LIABILITIES, DAMAGES, PENALTIES, FINES, FORFEITURES, AND SUITS (INCLUDING COSTS OF DEFENSE, SETTLEMENT AND ATTORNEYS'** FEES, **ENVIRONMENTAL CONSULTANTS AND EXPERT WITNESS FEES WHETHER INCURRED IN THE ASSESSMENT OR MANAGEMENT OF ANY CLAIM OR AT TRIAL AND ON APPEAL) (COLLECTIVELY, "LOSSES") RELATING TO OR ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, INCLUDING WITHOUT LIMITATION : (1) ANY BREACH OR NON-FULFILLMENT OF ANY COVENANT, AGREEMENT, OR OBLIGATION TO BE PERFORMED BY BUYER UNDER THIS AGREEMENT, OR ANY INACCURACY IN OR BREACH OF ANY OF THE REPRESENTATIONS OF BUYER SET FORTH IN THIS AGREEMENT; (2) BUYER'S OWNERSHIP AND UTILIZATION OF THE EQUIPMENT; (3) ANY DEATH OR BODILY INJURY TO ANY PERSON OR DESTRUCTION OR DAMAGE TO ANY PROPERTY TO WHICH THE ACTS OR OMISSIONS OF A BUYER PARTY CONTRIBUTED; OR (4) ANY NEGLIGENT OR INTENTIONAL ACT OR OMISSION OF ANY BUYER PARTY OR ANY ACTION RELATED TO OR ANY USE OF ANY EQUIPMENT** If the indemnity and defense obligations in this Paragraph are otherwise prohibited by law, Buyer agrees to indemnify, defend and hold the Indemnified Parties harmless from Losses to the maximum extent permitted by Law. The indemnity and defense obligations of the Buyer under this Paragraph and those elsewhere in this Agreement and any other related agreements (i) shall not be limited by any limitation on the amount or type of damages, compensation, or benefits payable under workers compensation acts, disability acts, or other employee benefit acts, (ii) shall survive any termination or expiration of this Agreement and shall apply to Losses arising before or after the performance of any obligation under this Agreement, (iii) shall not be construed to negate, abridge , or reduce any other rights, including rights of indemnity accorded by Law to the persons or entities indemnified, and (iv) shall not be limited or diminished in any way by insurance coverage.

10. LIMITATION OF LIABI LITY. TO THE FULLEST EXTENT NOT PROHIBITED BY **LAW,** SELLER 'S LIABILITY, IF **ANY,** SHALL BE LIMITED TO THE VALUE OF THE total PRICE, AND SELLER SHALL HAVE NO LIABILITY TO BUYER OR ANY THIRD PARTY FOR ANY INDIRECT, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES WHETHER BASED ON CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY OR OTHERWISE.

11. WARRANTIES.

(a) USED EQUIPMENT. Except as specifically stated in Section 6(b) below, all Equipment is previously leased or used and will exhibit normal wear and tear consistent with other used equipment of similar age or use, including with respect to wall panel surfaces, ceiling tiles, windows, flooring, general appearance , etc. BUYER ACKNOWLEDGES AND AGREES THAT THE EQUIPMENT IS SOLD "AS IS, WHERE IS, AND WITH ALL FAULTS." SELLER MAKES NO WARRANTY, GUARANTY, OR REPRESENTATION WHATSOEVER, EXPRESS OR IMPLIED, ORAL OR WRITTEN, WITH RESPECT TO THE ADEQUACY OF THE SITE OR FITNESS OF UTILITIES AT THE SITE OR THE DURABILITY, CONDITION, QUALITY, DESIGN, CAPACI TY, SUITABI LITY, OR PERFORMANCE OF THE EQUIPMENT; AND SELLER EXPRESSLY DISCLAIMS, WHETHER ARISING BY LAW, COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE OR OTHERWISE, ANY (A) WARRANTY OF MERCHANTABILITY, (8) WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, AND (C) WARRANTY AGAINST INFRINGEMENT OF ANY PATENT, COPYRIGHT , TRADEMARK, TRADE SECRET OR OTHER PROPRIETARY RIGHTS OF A THIRD PARTY. BUYER ACKNOWLEDGES AND AGREES THAT IT HAS SELECTED AND INSPECTED ALL EQUIPMENT PRIOR TO MAKING FULL PAYMENT OF THE TOTAL PRICE OR BEFORE ACCEPTING DELIVERY AND RISK OF LOSS, AND THAT BUYER IS SATISFIED AS TO THE EQUIPMENT'S CONDITION.

(b) **NEW EQUIPMENT.** Notwithstanding any disclaimer of warranties elsewhere in the Agreement, if the Equipment purchased under this Agreement is sold as new equipment and identified as such in the Agreement, Seller warrants in accordance with this Paragraph for twelve (12) months from the date of manufacture that the Equipment shall be new upon delivery and free from major defects in materials and workmanship that prevent its normal use and operation under normal use and regular service and maintenance by Buyer. New Accessories shall carry the warranty of the manufacturer, which Seller shall assign to Buyer to the extent transferable. Provided Buyer provides written notice to Seller of any failure or defect in the Equipment within two (2) days after its discovery and within the applicable warranty period, Seller shall replace the Equipment or repair the defect. Failure to provide timely notice shall result in a limitation or voidance of this warranty. If Buyer does not grant access for repairs during normal working hours , which are 8:00 a.m. to 5:00 p.m., Monday through Friday, Buyer shall bear the cost of any overtime labor. This warranty does not extend to any Equipment that has been subjected to improper use, damaged by accident or abuse , or repaired or altered by Buyer without prior written authorization from Seller. **THIS EXPRESS WARRANTY FOR NEW EQUIPMENT IS SELLER'S SOLE AND EXCLUSIVE WARRANTY AND RECOURSE UNDER THIS AGREEMENT FOR NEW EQUIPMENT, AND** IT **IS LIEU OF, AND SELLER EXCLUDES AND EXPRESSLY DISCLAIMS, ALL OTHER WARRANTIES, GUARANTEES, AND REPRESENTATIONS OF ANY KIND, EXPRESS OR IMPLIED, ORAL OR WRITTEN, WHETHER ARISING BY LAW, COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE OR OTHERWISE, ANY (A) WARRANTY OF MERCHANTABILITY, (B) WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE AND (C) WARRANTY AGAINST INFRINGEMENT OF ANY PATENT, COPYRIGHT, TRADEMARK, TRADE SECRET OR OTHER PROPRIETARY RIGHTS OF A THIRD PARTY.**

mobile modular

a Division of McGrath RentCorp
Corporate Headquarters
5700 Las Positas Rd
Livermore, CA 94551
925-606-9000
www.mgrc.com

Sale Quotation and Agreement

Quote#	Q-543515
Date of Quote	08/12/2025
Quote Expiration Date:	09/11/2025
Estimate Del Date	08/11/2025
Buyer PO#:	

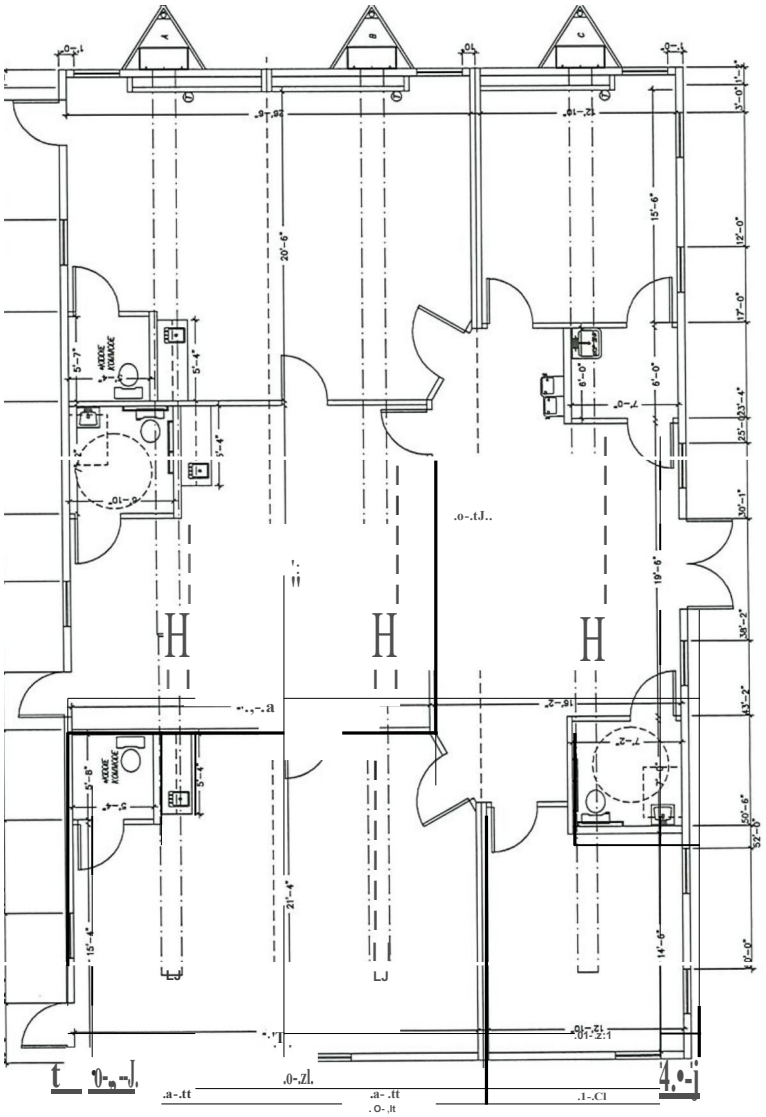
MOBILE MODULAR SOURCEWELL CONTRACT ID# 120822-MMR

(c) **SERVICES.** Seller warrants to Buyer that it shall perform the Services using personnel of required skill, experience, and qualifications and in a professional and workmanlike manner in accordance with generally recognized industry standards for similar services and shall devote adequate resources to meet its obligations under this Agreement. With respect to any Services subject to a claim under the warranty set forth in this Section, Seller shall, in its sole discretion, (i) repair or re-perform the applicable Services or (ii) credit or refund the price of such Services at the pro rata contract rate. The Seller shall not be liable for a breach of the warranties set forth in this Section unless: (i) Buyer gives written notice of the defective or non-conforming Goods or Services, as the case may be, reasonably described, to Seller within three (3) months of Seller's performance of the Services and within four (4) days of the time when Buyer discovers the defect. This warranty does not extend to any defect caused by accident or abuse , or repaired or altered by Buyer without prior written authorization from Seller. EXCEPT FOR THE SERVICES **WARRANTIES** SET FORTH IN THIS SECTION, SELLER **MAKES NO WARRANTIES WHATSOEVER WITH RESPECT** TO THE **SERVICES. ALL OTHER WARRANTIES, EXPRESS AND IMPLIED, ARE EXPRESSLY DISCLAIMED.**

(d) **MANUFACTURER WARRANTIES .** Seller hereby assigns to Buyer any warranties applicable to the Equipment received from a manufacturer to the extent such warranties are still applicable, in force and assignable. Buyer hereby waives, and agrees that it will not assert, any claim of any nature whatsoever against Seller based on any manufacturer warranties. If any manufacturer warranties that remain valid and in force cannot be assigned or made available to Buyer, Seller agrees to use reasonable efforts at Buyer's cost to enforce such warranties.

12. DEFAULT; REMEDIES OF SELLER. Each of the following shall constitute an "Event of Default ": (1) Buyer's failure to make any required payment to Seller within ten (10) calendar days after its due date, including but not limited to Buyer's failure to make timely payments in accordance with the payment schedules in Section 2(a) through 2(b) hereof; (2) Buyer's failure in the performance of any other obligation under this Agreement and the continuance of such default for ten (10) calendar days after written notice thereof by Seller to Buyer; (3) any warranty, representation or statement made or furnished to Seller by or on behalf of Buyer proves to be false in any material respect; (4) any uninsured loss, theft, damage or destruction to, or the attempted sale or encumbrance by Buyer of, the Equipment, or any levy, seizure or attachment thereof or thereon, prior to payment of the Purchase Price in full; (5) Buyer's insolvency, dissolution, winding up, termination of existence, or cessation or discontinuance of business prior to payment of the Purchase Price in full; (6) the appointment of a receiver of any part of, the assignment for the benefit of creditors by, or the commencement of any proceedings under any bankruptcy, reorganization or arrangement laws by or against, the Buyer prior to payment of the Purchase Price in full. Buyer acknowledges that any Event of Default will substantially impair the value of this Agreement to Seller; or (7) Buyer's breach of any other agreement between Buyer and Seller, regardless of whether the effective date of such agreement is before or after the Effective Date. Upon the occurrence of any Event of Default and any lime thereafter prior to payment of the Purchase Price in full, Seller may exercise one or more of the following remedies: (1) terminate this Agreement; (2) declare all unpaid payments under this Agreement to be immediately due and payable; (3) direct Buyer at its expense to promptly prepare the Equipment for pickup by Seller and take possession of the Equipment wherever found, and for this purpose enter upon any premises of Buyer and remove the Equipment, without any liability to Buyer or requirement for a suit, action , bond or other proceedings; (4) use, hold, sell, lease or otherwise dispose of the Equipment on the Site or any other location without affecting the obligations of Buyer as provided in this Agreement; (6) proceed by appropriate action either in law or in equity to compel Buyer's performance or to recover damages sufficient to ensure that Seller receives the full benefit of ii bargain under this Agreement, plus attorneys' fees and any other expenses paid or incurred by Seller in connection with repossession, holding, repair and subsequent disposition of the Equipment; (7) apply any deposit or down payment specified in this Agreement to payment of Seller's costs, expenses and attorneys' fees incurred in enforcing this Agreement (provided, however, nothing herein shall be construed to mean that Seller's damages are limited to the amount of such deposit or down payment) ; and (8) exercise any and all other rights of Seller under applicable law. These rights and remedies are nonexclusive and may be exercised concurrently or separately. Seller's waiver of any Event of Default shall not constitute a waiver of any other Event of Default or of any other right under this Agreement or applicable law.

Sale Terms and Conditions, Rev01/14/25



Oak Ridge
SCHOOLS

OFFICE OF MAINTENANCE AND OPERATIONS

DATE: September 2, 2025

TO: Jen Laurendine, Executive Director of School Leadership

FROM: Allen Thacker, Director of Maintenance and Operations

SUBJECT: Purchase of Vape Detectors for Oak Ridge High School

Ms. Laurendine,

I am recommending that the Oak Ridge Schools Board of Education approve the purchase of thirty (30) Halo vape detectors from Central Technologies, Inc. of Knoxville TN in the amount of $33,189.00. This will provide vape and vandalism detection in the restrooms at Oak Ridge High School. Both middle schools have completed vape detection installation in their restrooms and this purchase will provide the same level of monitoring for the High School.

The purchase is based on the "piggy-back" contract with Sevier County Schools - contract# 011522SCS. Funding for this purchase order is from 72620 701, Administration Equipment.

Thank you for your consideration,

Allen Thacker

Wk

Director of Maintenance and Operations

Maintenance Office
100 Woodbury, Oak Ridge, TN 37830
(865) 425-3171
www.ortn.edu

CEnTRRL Technologies, Inc.

We have prepared a quote for you

Halo Vape Sensors/ Qty 30

Quote # 028779
Version 3

Prepared for:

Oak Ridge Schools

Allen Thacker
rathacker@o rt n.edu

6101 Industrial Heights Dr. NW
Knoxville, TN 37909
centralinc.com

CEnTRRL Technologies, Inc.

Products

Description		Price	Qty	Ext . Price
HALO-V3.00C	**HALO IoT Smart Sensor 3C**	$1,106.30	30	$33,189.00
			Subt ot al:	**$33,189.00**

Purchasing Vehicle

Description		Qty
SEVIER	**Sevier County Schools - Contract 011522SCS**	1

6101 Industrial Heights Dr. NW
Knoxville, TN 37909
centralinc.com

CEnTRRL Technologies, Inc.

Halo Vape Sensors/ Qty 30

Prepared by:

Knoxville HQ

Trey Dickson
865-719-2400
tdickson@centralinc.com

Prepared for:

Oak Ridge Schools

304 New York Ave
Oak Ridge, TN 37830
Allen Thacker
(865) 425-9601
rathacker@ortn.edu

Quote Informat ion :

Quote #: **028779**

Version: 3
Delivery Date: 09/02/2025
Expir ation Date: 09/24/2025

Quote Summary

Description	Amount
Products	$33,189.00
Total:	**$33,189.00**

Knoxville HQ

Signature:
Name: Trey Dickson
Title: Sr Commercial Account Executive
Date: 09/02/2025

Oak Ridge Schools

Signature:
Name: Allen Thacker
Date:

Oak Ridge Schools

Telephone (865)425-9004
Fax: (865)425-9060

Memorandum

To: Dr. Bruce Borchers, Superintendent

From: Jenifer Van Dyke, Executive Director of Finance

Date: 9/12/2025

Re: Approval of SERC 401(a) Participation Agreement

I recommend that the Oak Ridge Schools Board of Education approve the participation agreement for the 401(a) product to the Southern Education Retirement Consortium (SERC). This will align the 401(a) with the 403(b) and 457(b) products in the Consortium. Attorney review and approval has been received.

The Pioneer Regional Education Service Agency, by and through, Cooperative Purchasing Agency, d/b/a Southern Education Retirement Consortium
Southern Education Retirement Consortium Executive Benefit Plan
PARTICIPATION AGREEMENT

This Participation Agreement is hereby made and entered into between Oak Ridge Board of Education (hereinafter referred to as the "Participating Employer") and Pioneer Regional Education Service Agency, by and through, Cooperative Purchasing Agency, d/b/a Southern Education Retirement Consortium (hereinafter referred to as SERC) (hereinafter referred to as the "Plan Sponsor").

The Plan Sponsor has established the Southern Education Retirement Consortium Executive Benefit Plan for the benefit of eligible employees of Participating Employers. With consent of the Plan Sponsor the Participating Employer desires to participate in the Plan with respect to its eligible employees; and

WHEREAS, the Plan Sponsor has established a retirement plan, effective October 1, 2022, namely Southern Education Retirement Consortium Executive Benefit Plan (hereinafter referred to as the "Plan"), for the benefit of its eligible employees and eligible employees of Participating Employers;

WHEREAS, the Plan Sponsor has entered into a Service Provider Agreement and Retirement Manager compliance coordination services agreement with VALIC Retirement Services Company ("Service Provider") to provide Plan administrative services and a Custodial Agreement with AIG Federal Savings Bank ("Custodian"), predecessor Custodian to VALIC Trust Company Inc., a New Hampshire trust company, to provide custodial services (collectively, the "Agreements"), which Agreements may be or have been amended from time to time;

WHEREAS, with consent of the Plan Sponsor, the Participating Employer desires to adopt the Plan, either as a new plan or an amendment and restatement of the Participating Employer's current plan, with respect to its eligible employees; and

WHEREAS, Participating Employer hereby acknowledges receipt and review by the Participating Employer and/or the Participating Employer's legal counsel, as appropriate, of such Service Provider Agreement, Retirement Manager Agreement, and Custodial Agreement;

NOW, THEREFORE, the Participating Employer hereby elects to participate in the Plan and to adopt the Plan effective as of September 8, 2025, and hereby confirms that as Participating Employer it has separately executed a separate Plan Participation Agreement for such purpose, and the Plan Sponsor hereby consents to such adoption and participation upon the terms and conditions herein.

1. **Adoption of Plan**. The execution of this Agreement by the Participating Employer shall be construed as the adoption of the Plan in every respect as if the Plan had this

date been executed by the Participating Employer. It is the intention of the parties that the Participating Employer shall be a party to the Plan and treated in all respects as the Plan Sponsor thereunder, with its employees to be considered as the Employees or Participants, as the case may be, thereunder. The participation of the Participating Employer in the Plan shall in no way diminish, augment, modify or in any way affect the rights and duties of the Plan Sponsor, its employees or Participants under the Plan.

2. **Rights and Obligations of Participating Employer.**

   a. Wherever a right or obligation is imposed upon the Plan Sponsor by the terms of the Plan, the same shall extend to the Participating Employer as to the "Plan Sponsor" under the Plan and shall be separate and distinct from that imposed upon the Plan Sponsor.
   b. The Participating Employer agrees to accept all of the responsibilities of an employer as described in the Plan with respect to its employees and Participants and their Beneficiaries, and to comply with such rules and procedures as may be established by the Plan Sponsor and the Service Provider from time to time.
   c. The Participating Employer hereby adopts the Service Provider Agreement, as now or hereafter amended, entered into between Plan Sponsor and Service Provider and Custodial Agreement, as now or hereafter amended, entered into between Plan Sponsor and Custodian and agrees to be bound by the terms and conditions of such Agreements, as now or hereafter amended, and accepts all restrictions and charges described therein.
   d. The Participating Employer shall supply to the Service Provider full, accurate and timely information on all matters relating to the Plan, including the eligibility of its Employees to participate in the Plan, their Compensation, dates of retirement, death, disability, or Severance from Employment, and such other pertinent information as the Service Provider may require.
   e. The Participating Employer shall remit all contributions to the Plan within the time prescribed by applicable law.
   f. The Participating Employer shall refer claims for Plan benefits and all requests for information concerning the Plan to the Service Provider immediately upon receipt of the same by the Participating Employer.
   g. The Participating Employer shall timely comply with all requests of the Plan Sponsor to distribute to its Participants all Plan disclosures required by applicable law.

3. **Fees and Expenses**. The Participating Employer agrees that fees and expenses of the Plan shall be paid from Plan investment options held under Participant Accounts, including mutual funds and a VALIC Fixed investment option Plan assets, on a quarterly basis as prescribed in the Service Provider Agreement.

4. **Termination. The participation agreement may be terminated by Participating Employer upon not less than sixty (60) days' written notice to Plan Sponsor, Service Provider, and Custodian.**

5. **Designation as Agent**. All actions required or permitted by the Plan to be taken by the Plan Sponsor, including but not limited to the authority to select and remove and investment options and to amend the Plan, shall be effective with respect to the Participating Employer if taken by the Plan Sponsor, and the Participating Employer hereby irrevocably designates the Plan Sponsor as its agent for such purposes. The Plan Sponsor shall notify the Participating Employer in the event the Plan Sponsor makes any changes in investment options or any amendments to the Plan.

6. **Indemnification**. Except to the extent prohibited or restricted under the state laws governing the authority of the Participating Employer, the Participating Employer agrees to protect, defend, hold harmless and indemnify the Plan Sponsor, the Service Provider and their agents and employees from and against any and all claims, damages, liabilities, taxes, penalties, losses and expenses and reasonable attorney's fees and costs, arising out of any negligence, misrepresentation, or breach under this Participation Agreement or applicable law by the Participating Employer or its agents or employees.

IN WITNESS WHEREOF, the Participating Employer and the Plan Sponsor have caused this Participation Agreement to be executed in their respective names by their duly authorized representatives, effective as of the date set forth herein.

PARTICIPATING EMPLOYER:	**PLAN SPONSOR:**
_____	_____
Signature	Signature
Print Name: _____	Print Name: _____
Title: _____	Title: _____
Date: _____	Date: _____

Oak Ridge Schools

1st Attendance Period

September 5, 2025

These numbers reflect the **2025-2026** Skyward Student Management System (Entity) active student enrollment count as of **September 5, 2025**.

The total includes **18** private school and home-schooled students receiving Special Ed services.

Oak Ridge Schools

Enrollment Entity Counts 1st RP 2025-26

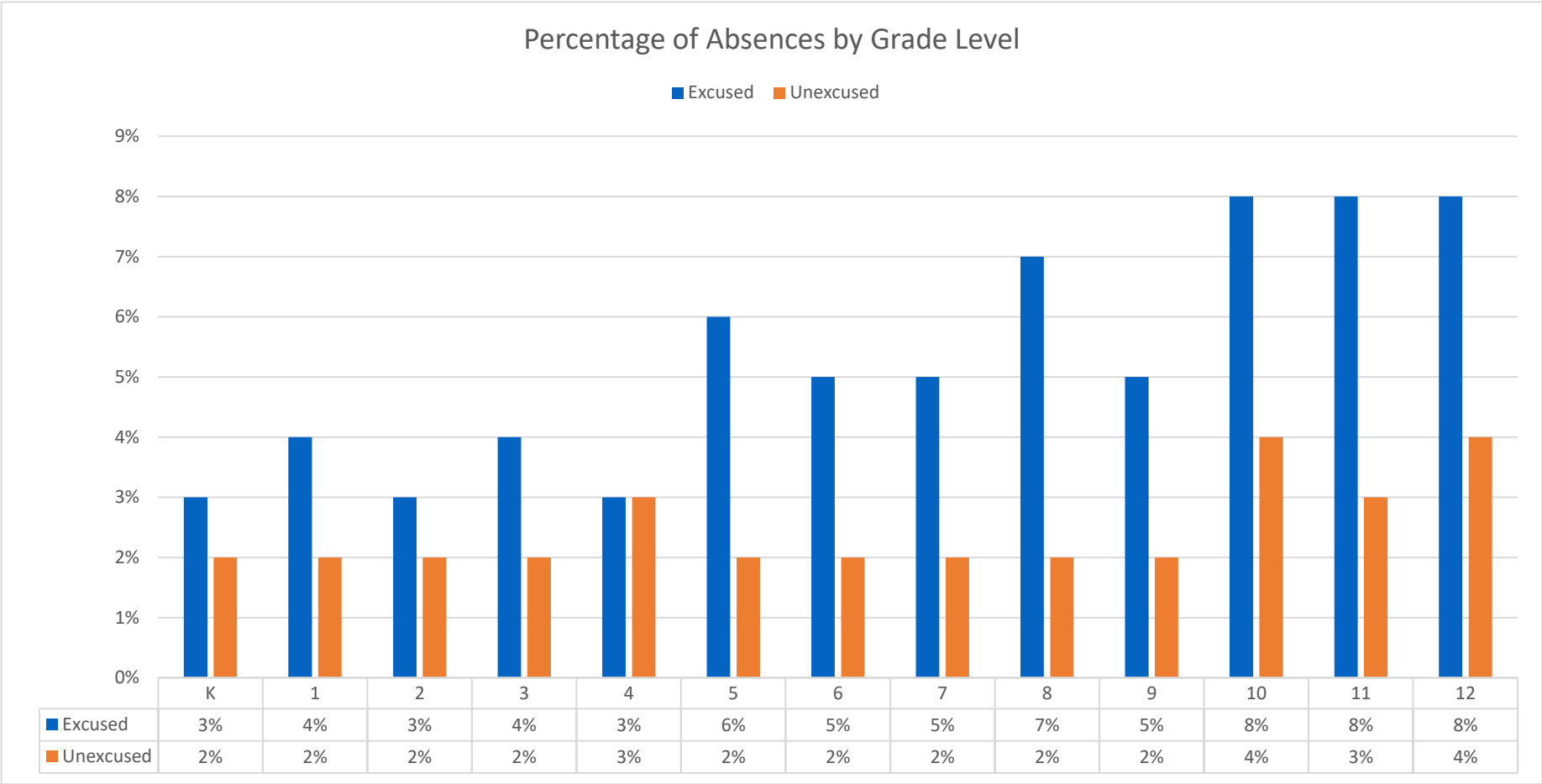
September 5, 2025

School	P3	P4	K	1	2	3	4	5	6	7	8	9	10	11	12	Total PK-12 2025-26	Previous 9th RP 2024-25	Diff	Total PK-12 2024-25
Preschool	80	130														210	263	-53	223
Glenwood			72	86	61	79	80									378	377	1	364
Linden			95	104	117	104	111									531	530	1	524
Willow Brook			79	68	87	80	78									392	419	-27	419
Woodland			79	72	79	80	109									419	427	-8	444
JMS								174	192	175	183					724	711	13	702
RMS								199	200	195	185					779	765	14	752
ORHS												373	426	402	384	1585	1584	1	1604
Enrollment 2025-26	**80**	**130**	**325**	**330**	**344**	**343**	**378**	**373**	**392**	**370**	**368**	**373**	**426**	**402**	**384**	**5018**	**5076**	**-58**	**5032**
Prev. 9th RP 2024-25	**131**	**132**	**328**	**345**	**348**	**372**	**360**	**384**	**369**	**365**	**358**	**430**	**407**	**391**	**356**	**5076**			
Difference	-51	-2	-3	-15	-4	-29	18	-11	23	5	10	-57	19	11	28	**-58**			

This report compares the 2025-26 1st RP period enrollment with the 2024-25 9th RP period.

Attendance Graphs

The graphs below display excused and unexcused absence totals, entity counts, and attendance percentages by grade and reporting period.
The data was compiled using information from attendance detail and summary reports and entity counts reports.
Reporting Period 1: 7/28/2025-8/22/2025

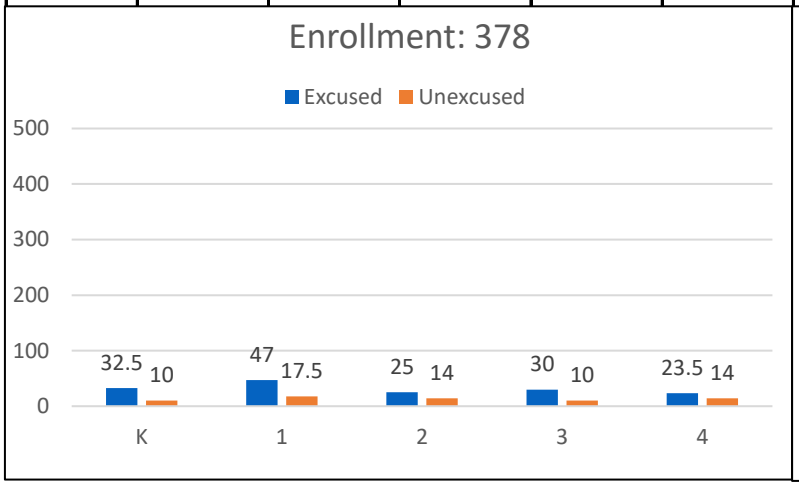


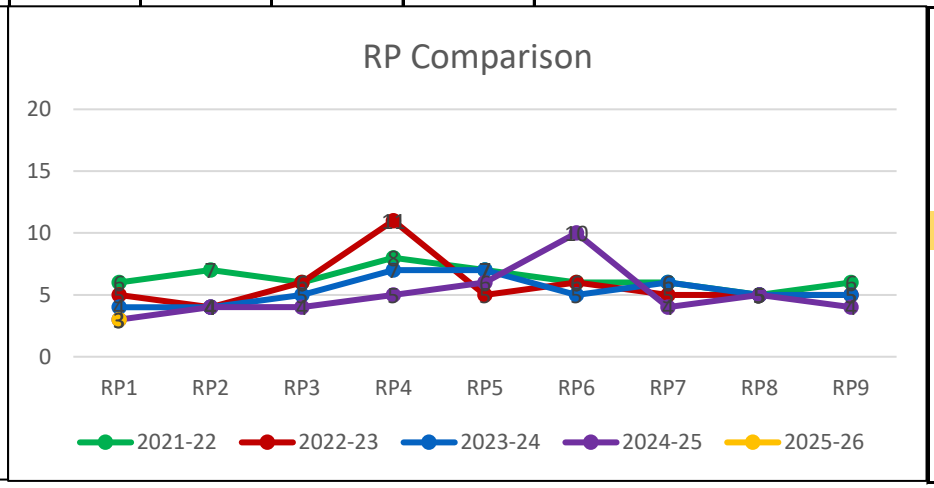
	K	1	2	3	4	5	6	7	8	9	10	11	12
Excused	3%	4%	3%	4%	3%	6%	5%	5%	7%	5%	8%	8%	8%
Unexcused	2%	2%	2%	2%	3%	2%	2%	2%	2%	2%	4%	3%	4%

* Percentages have been rounded to the nearest whole number.

Glenwood

2021-22	RP1: 6.3%	RP2: 6.7%	RP3: 6.3%	RP4: 7.7%	RP5: 6.9%	RP6: 5.8%	RP7: 6.3%	RP8: 8%	RP9: 5.9%
2022-23	RP1: 4.9%	RP2: 4.4%	RP3: 5.5%	RP4: 11%	RP5: 4.7%	RP6: 6.1%	RP7: 4.8%	RP8: 4.9%	RP9: 4.9%
2023-24	RP1: 4.3%	RP2: 4.2%	RP3: 5%	RP4: 7%	RP5: 6.9%	RP6: 5.1%	RP7: 6.2%	RP8: 4.7%	RP9: 4.5%
2024-25	RP1: 3.3%	RP2: 4.3%	RP3: 4%	RP4: 5%	RP5: 5.9%	RP6: 9.6%	RP7: 3.8%	RP8: 5%	RP9: 3.8%
2025-26	RP1: 3%								



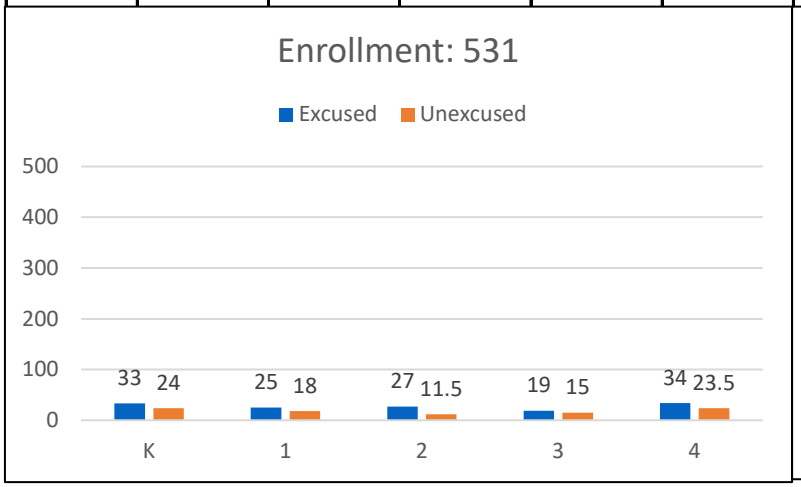


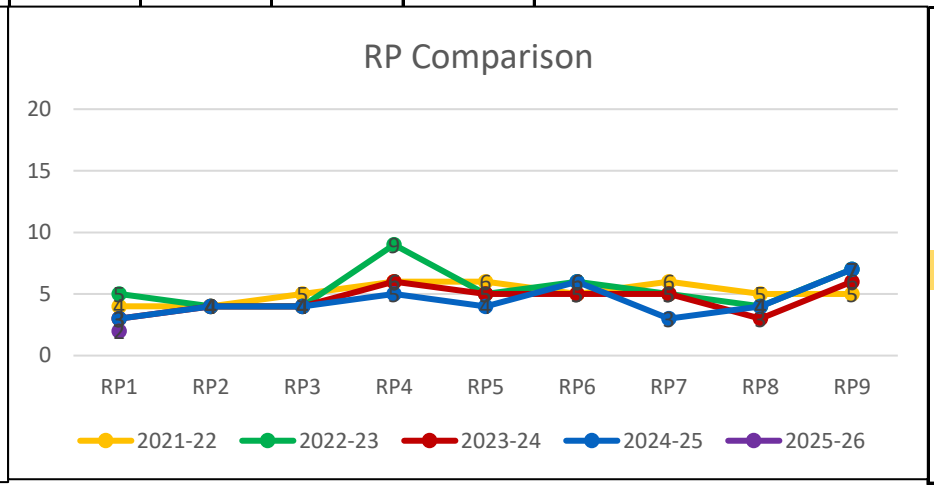
Goal

5.5

Linden

2021-22	RP1: 4.4%	RP2: 4.2%	RP3: 4.8%	RP4: 6.4%	RP5: 5.8%	RP6: 4.6%	RP7: 5.5%	RP8: 5.4%	RP9: 5%
2022-23	RP1: 3.2%	RP2: 4%	RP3: 4.4%	RP4: 8.9%	RP5: 5.4%	RP6: 5.8%	RP7: 4.5%	RP8: 4.1%	RP9: 7.1%
2023-24	RP1: 3.3%	RP2: 3.7%	RP3: 4.1%	RP4: 5.8%	RP5: 4.8%	RP6: 4.8%	RP7: 4.7%	RP8: 3.3%	RP9: 5.8%
2024-25	RP1: 3.0%	RP2: 3.6%	RP3: 4.2%	RP4: 5.1%	RP5: 4.4%	RP6: 6.1%	RP7: 3.2%	RP8: 3.6%	RP9: 6.8%
2025-26	RP1: 2.3%								



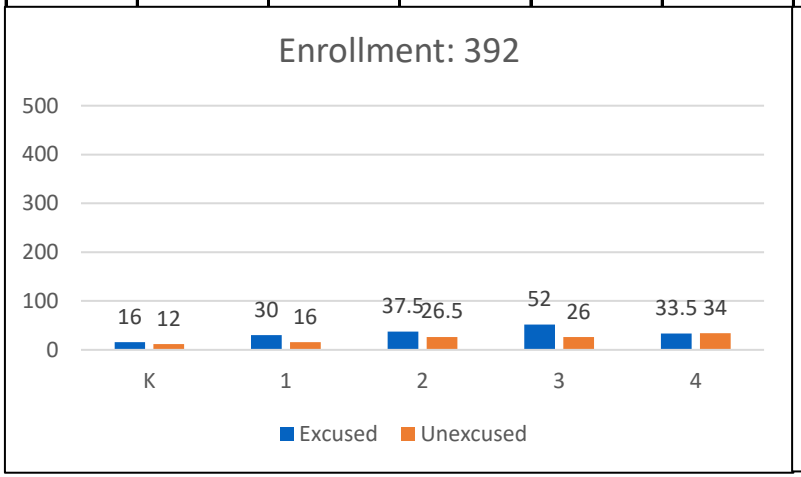


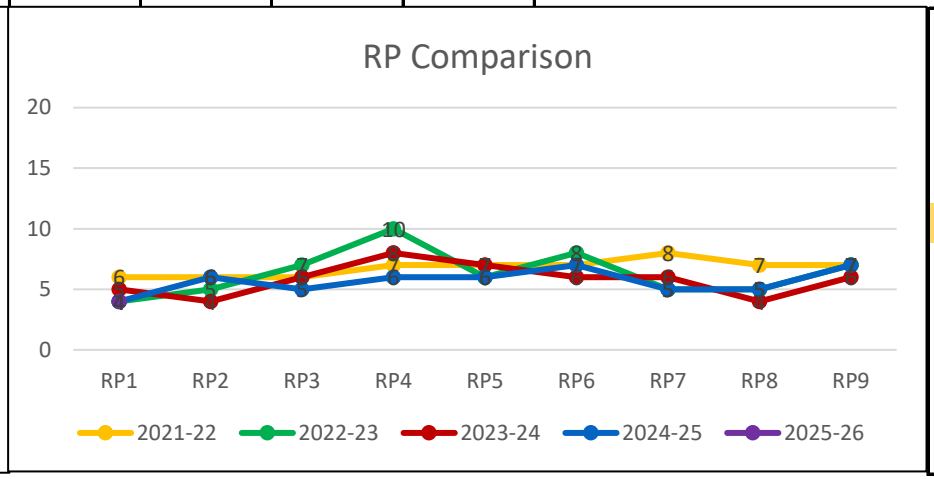
Goal

5

2021-22	RP1: 6.1%	RP2: 6%	RP3: 6.4%	RP4: 6.9%	RP5: 6.6%	RP6: 6.5%	RP7: 8%	RP8: 6.6%	RP9: 7.4%
2022-23	RP1: 3.6%	RP2: 4.7%	RP3: 7%	RP4: 10%	RP5: 6.4%	RP6: 8.1%	RP7: 5.3%	RP8: 5.3%	RP9: 6.9%
2023-24	RP1: 4.9%	RP2: 4.4%	RP3: 5.5%	RP4: 7.7%	RP5: 7%	RP6: 5.9%	RP7: 6.2%	RP8: 4.3%	RP9: 6.3%
2024-25	RP1: 4.4%	RP2: 5.9%	RP3: 4.9%	RP4: 6.4%	RP5: 6.1%	RP6: 7.3%	RP7: 5%	RP8: 4.9%	RP9: 7.4%
2025-26	RP1: 3.8%								

Willow Brook



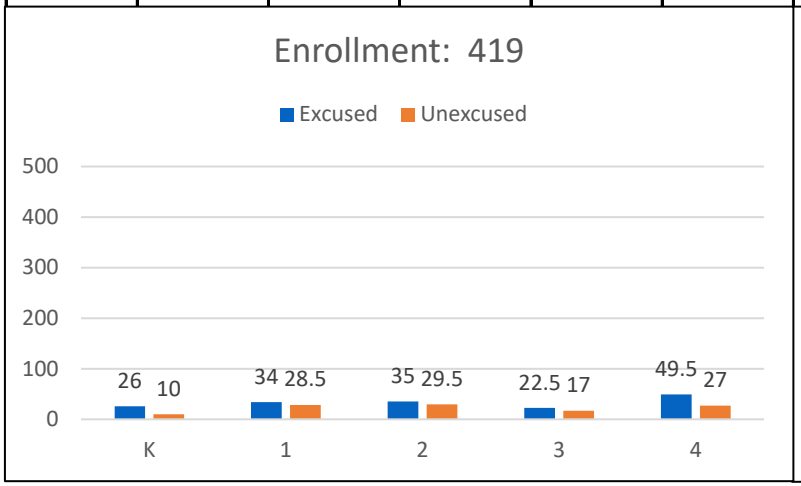


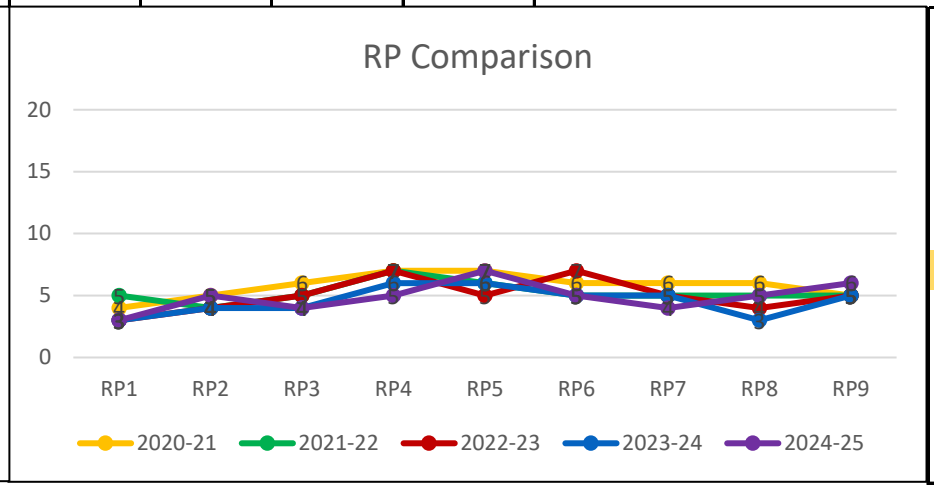
Goal

6

2021-22	RP1: 4.5%	RP2: 4.1%	RP3: 4.8%	RP4: 6.7%	RP5: 5.9%	RP6: 5%	RP7: 4.7%	RP8: 4.5%	RP9: 5.2%
2022-23	RP1: 2.6%	RP2: 3.7%	RP3: 5.2%	RP4: 6.6%	RP5: 4.5%	RP6: 6.7%	RP7: 5.4%	RP8: 3.7%	RP9: 4.9%
2023-24	RP1: 3.1%	RP2: 3.5%	RP3: 4.3%	RP4: 6.2%	RP5: 5.6%	RP6: 5.2%	RP7: 5.2%	RP8: 2.9%	RP9: 4.5%
2024-25	RP1: 3.1%	RP2: 4.6%	RP3: 3.9%	RP4: 4.5%	RP5: 7.2%	RP6: 5.4%	RP7: 3.7%	RP8: 3.9%	RP9: 5.5%
2025-26	RP1: 3.4%								

Woodland



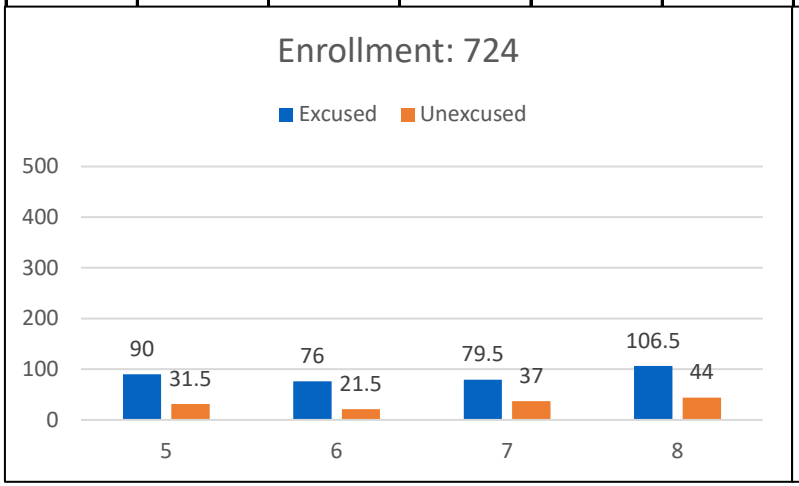


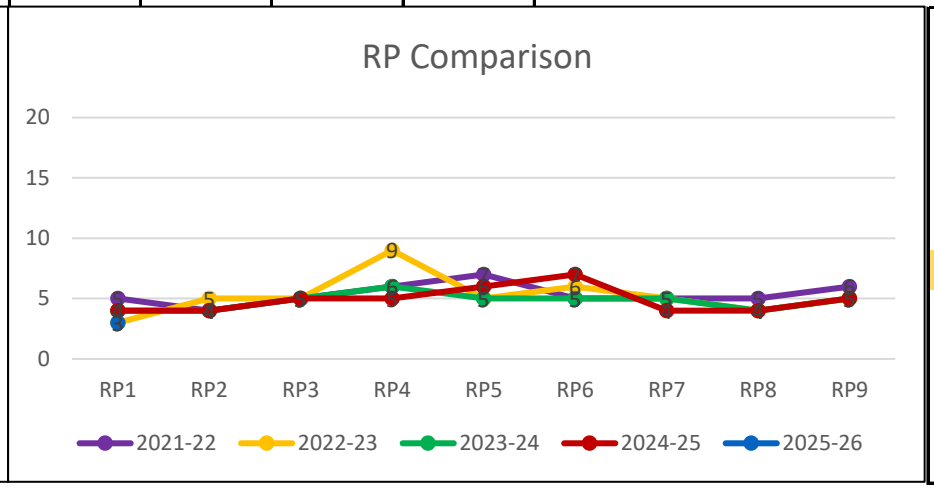
Goal

4

2021-22	RP1: 5.1%	RP2: 4.2%	RP3: 4.9%	RP4: 5.9%	RP5: 6.8%	RP6: 5.4%	RP7: 5.3%	RP8: 4.9%	RP9: 6.1%
2022-23	RP1: 3.1%	RP2: 4.6%	RP3: 5%	RP4: 8.7%	RP5: 4.7%	RP6: 5.5%	RP7: 5.1%	RP8: 4.3%	RP9: 5.3%
2023-24	RP1: 3.8%	RP2: 4.4%	RP3: 4.5%	RP4: 5.6%	RP5: 5.3%	RP6: 5.3%	RP7: 5.1%	RP8: 4%	RP9: 5.3%
2024-25	RP1: 3.6%	RP2: 4.2%	RP3: 4.8%	RP4: 5%	RP5: 5.5%	RP6: 6.8%	RP7: 4.1%	RP8: 3.6%	RP9: 5%
2025-26	RP1: 3.4%								

Jefferson



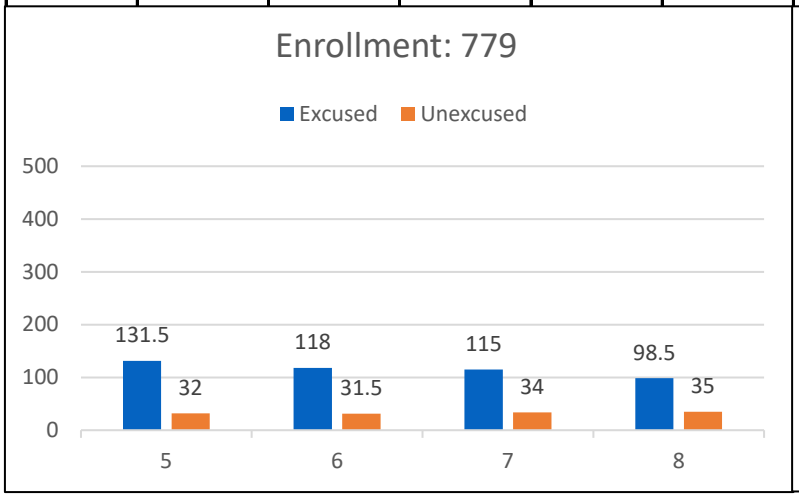


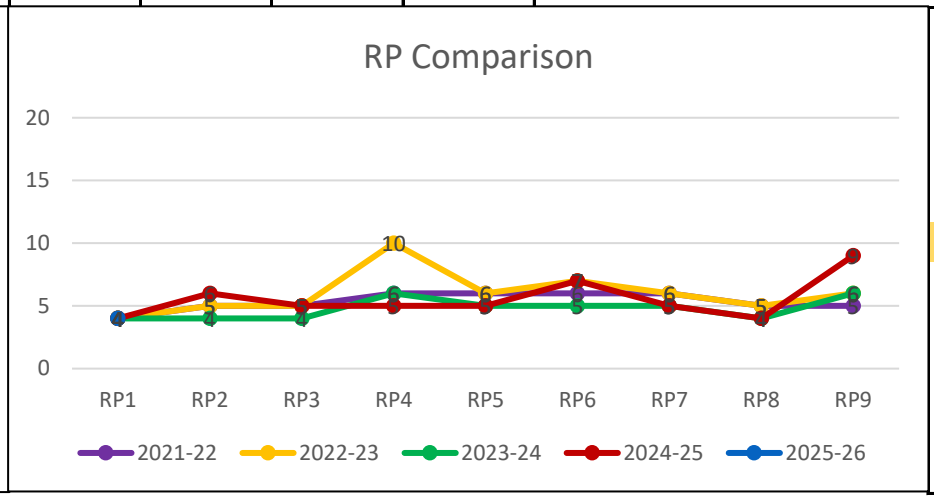
Goal

4.5

Robertsville

2021-22	RP1: 4.2%	RP2: 4.7%	RP3: 5.4%	RP4: 5.8%	RP5: 5.9%	RP6: 5.5%	RP7: 5.6%	RP8: 5%	RP9: 5.3%
2022-23	RP1: 4.4%	RP2: 4.5%	RP3: 5.4%	RP4: 9.7%	RP5: 6.1%	RP6: 6.8%	RP7: 5.5%	RP8: 4.8%	RP9: 5.8%
2023-24	RP1: 3.9%	RP2: 4.2%	RP3: 4.4%	RP4: 5.8%	RP5: 4.8%	RP6: 5.2%	RP7: 5.1%	RP8: 4%	RP9: 6.2%
2024-25	RP1: 3.9%	RP2: 5.5%	RP3: 4.8%	RP4: 5.4%	RP5: 5.2%	RP6: 7.1%	RP7: 4.9%	RP8: 3.8%	RP9: 9.1%
2025-26	RP1: 3.9%								



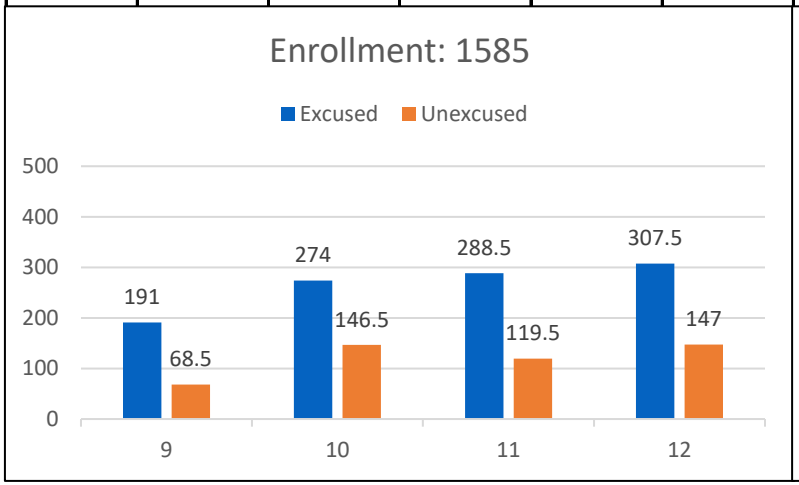


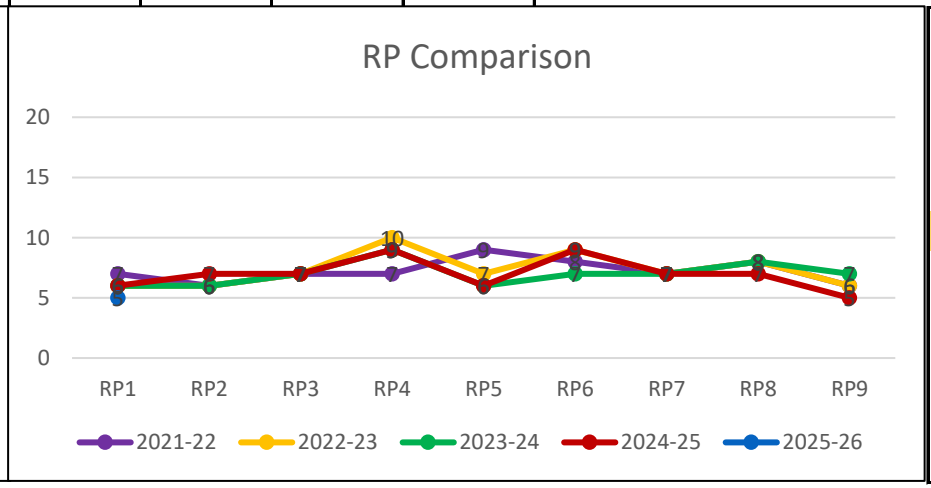
Goal

5

ORHS

2021-22	RP1: 7.2%	RP2: 6.2%	RP3: 6.9%	RP4: 7.3%	RP5: 9.2%	RP6: 8.2%	RP7: 7%	RP8: 8.2%	RP9: 6%
2022-23	RP1: 6%	RP2: 6.3%	RP3: 6.6%	RP4: 9.8%	RP5: 6.6%	RP6: 8.7%	RP7: 6.5%	RP8: 8.2%	RP9: 6.3%
2023-24	RP1: 5.8%	RP2: 6.3%	RP3: 7.1%	RP4: 8.7%	RP5: 6.4%	RP6: 7.3%	RP7: 6.9%	RP8: 8.3%	RP9: 7.3%
2024-25	RP1: 6.2%	RP2: 7.1%	RP3: 7.2%	RP4: 8.8%	RP5: 6.4%	RP6: 8.6%	RP7: 7.2%	RP8: 7.2%	RP9: 5%
2025-26	RP1: 5%								





Goal

6

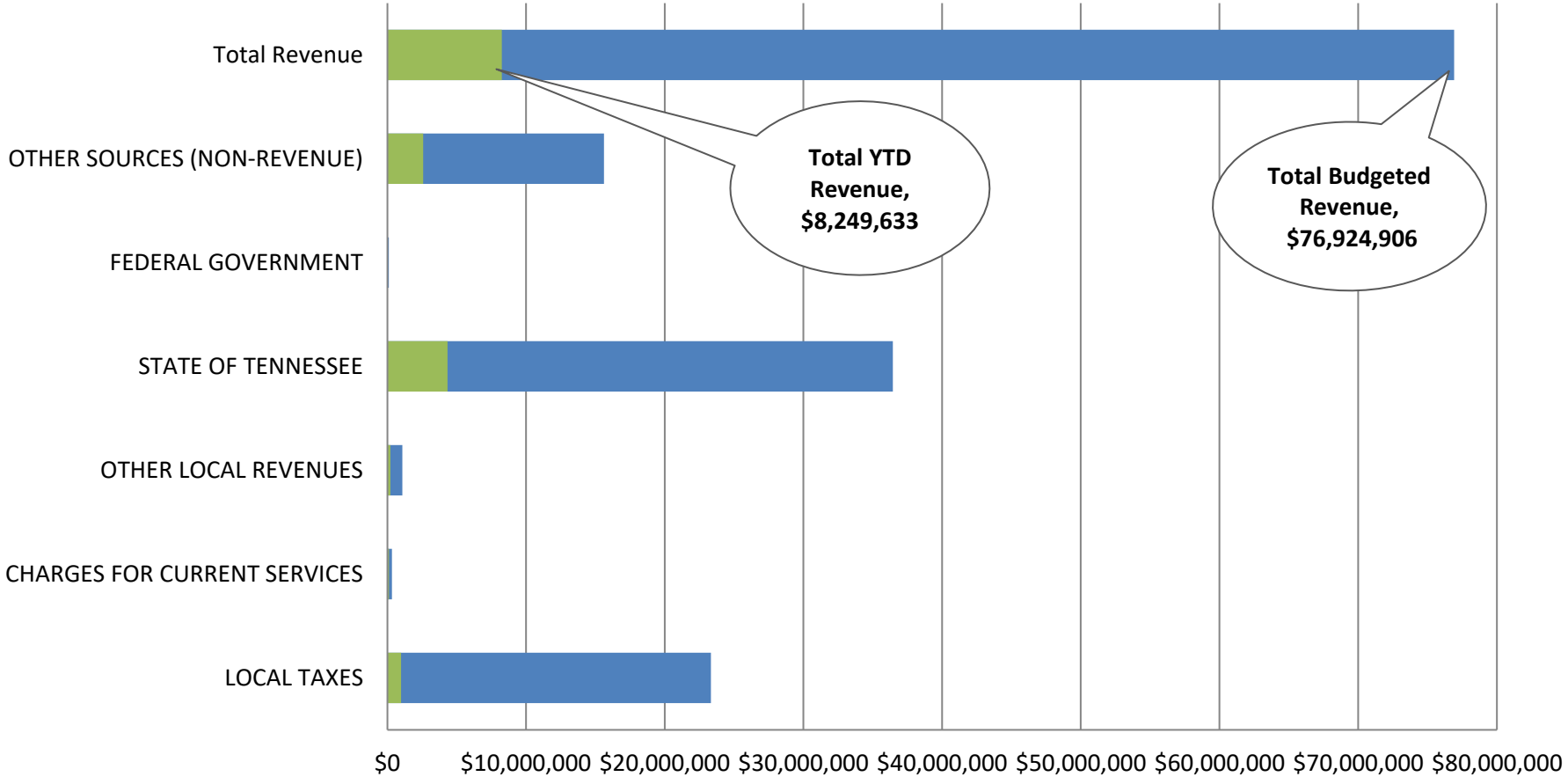
Acct	Acct	2025-26 FYTD Budget	August 2025-26 Monthly Activity	2025-26 Year-To-Date	2025-26 Percent of Budget	2025-26 Variance from Bud	Encumbered Amount	Unencumbered Budget Remaining
40110	Current Property Tax	13,830,000.00	61,240.64	61,240.64	0.44%	13,768,759.36		13,768,759.36
40210	Local Option Sales Tax	9,500,000.00	928,318.44	928,318.44	9.77%	8,571,681.56		8,571,681.56
40275	Mixed Drink Tax	500.00	66.54	66.54	13.31%	433.46		433.46
43511	Tuition - Regular Day Students	330,000.00	64,906.45	117,835.95	35.71%	212,164.05		212,164.05
43533	Transportation Fees	3,500.00		80.00	2.29%	3,420.00		3,420.00
44110	Interest Earned	800,000.00	68,738.66	141,442.76	17.68%	658,557.24		658,557.24
44120	Lease/Rentals	15,000.00	1,273.00	1,273.00	8.49%	13,727.00		13,727.00
44170	Miscellaneous Refunds	7,500.00				7,500.00		7,500.00
44530	Sale of Equipment	15,000.00	23,900.00	64,551.00	430.34%	-49,551.00		-49,551.00
44570	Contributions & Gifts	200,000.00		14,294.18	7.15%	185,705.82		185,705.82
44990	Other Local Revenues	40,000.00		464.81	1.16%	39,535.19		39,535.19
46510	TN Investment in Student Achv	34,295,000.00	3,398,392.16	3,398,392.16	9.91%	30,896,607.84		30,896,607.84
46513	TISA On-Behalf Payments	85,000.00				85,000.00		85,000.00
46515	Early Childhood Education	537,330.69				537,330.69		537,330.69
46590	Other State Education Funds	922,640.00		939,346.40	101.81%	-16,706.40		-16,706.40
46596	Paid Parental Leave	100,000.00				100,000.00		100,000.00
46610	Career Ladder Program	76,000.00				76,000.00		76,000.00
46790	Other Vocational	52,254.56				52,254.56		52,254.56
46980	Other State Grants	386,217.75				386,217.75		386,217.75
47630	Public Law 874 - Maint/Operat.	25,000.00				25,000.00		25,000.00
47640	ROTC Reimbursement	82,000.00				82,000.00		82,000.00
49700	Insurance Recovery	3,000.00				3,000.00		3,000.00
49800	Transfers In	125,000.00				125,000.00		125,000.00
49810	City General Fund Transfer	15,493,963.00	1,291,163.58	2,582,327.16	16.67%	12,911,635.84		12,911,635.84
-----	Revenue	76,924,906.00	5,837,999.47	8,249,633.04	10.72%	68,675,272.96		68,675,272.96
71100	Regular Instruction Prgm	38,382,054.16	2,919,550.80	4,093,282.31	10.66%	34,288,771.85	60,477,945.91	-26,189,174.06
71150	Alternative Instruction Prgm	902,771.00	71,351.28	76,896.27	8.52%	825,874.73	1,678,392.93	-852,518.20
71200	Special Education Prgm	6,529,404.00	498,580.95	596,216.79	9.13%	5,933,187.21	11,446,517.77	-5,513,330.56
71300	Career/Technical Education Prg	2,581,483.68	183,514.85	203,594.46	7.89%	2,377,889.22	4,118,275.57	-1,740,386.35
71900	Contingency	753,436.46				753,436.46		753,436.46
72120	Health Services	942,652.00	74,190.78	90,707.24	9.62%	851,944.76	1,540,280.87	-688,336.11
72130	Other Student Support	2,224,138.88	149,637.90	379,354.67	17.06%	1,844,784.21	2,953,100.24	-1,108,316.03
72210	Regular Inst. Support	4,396,739.02	338,084.97	522,960.13	11.89%	3,873,778.89	5,873,363.21	-1,999,584.32
72220	Special Education Support	766,426.00	70,021.70	106,286.71	13.87%	660,139.29	1,355,080.05	-694,940.76
72230	Career & Technical Prg Support	271,884.00	17,260.69	41,817.17	15.38%	230,066.83	389,723.85	-159,657.02
72250	Technology Services	3,270,985.02	262,894.47	519,778.25	15.89%	2,751,206.77	3,788,287.51	-1,037,080.74
72290	Communications	340,482.00	20,390.46	72,120.70	21.18%	268,361.30	483,868.97	-215,507.67

Acct	Acct	2025-26 FYTD Budget	August 2025-26 Monthly Activity	2025-26 Year-To-Date	2025-26 Percent of Budget	2025-26 Variance from Bud	Encumbered Amount	Unencumbered Budget Remaining
72310	Board of Education	1,329,949.00	76,635.54	431,937.15	32.48%	898,011.85	5,951.88	892,059.97
72320	Director of Schools	441,112.00	32,994.75	79,920.77	18.12%	361,191.23	677,867.35	-316,676.12
72410	Office of the Principal	5,249,719.00	373,739.49	754,778.93	14.38%	4,494,940.07	8,361,369.94	-3,866,429.87
72510	Fiscal Services	1,190,238.00	81,754.46	195,033.36	16.39%	995,204.64	1,707,860.76	-712,656.12
72520	Human Resources/ Personnel	585,527.00	56,779.13	125,164.82	21.38%	460,362.18	759,249.38	-298,887.20
72610	Operation of Plant	5,447,191.12	410,705.95	957,657.58	17.58%	4,489,533.54	4,406,353.12	83,180.42
72620	Maintenance of Plant	2,476,634.97	177,702.55	315,186.31	12.73%	2,161,448.66	2,622,227.52	-460,778.86
72710	Transportation	2,254,214.00		91,990.61	4.08%	2,162,223.39		2,162,223.39
73400	Early Childhood Education	457,330.69	28,122.67	28,122.67	6.15%	429,208.02	803,201.04	-373,993.02
73401	Pre-K General Fund	1,036,230.00	77,048.53	164,651.55	15.89%	871,578.45	1,757,618.39	-886,039.94
76100	Regular Capital Outlay	1,214,505.00	20,312.85	523,222.85	43.08%	691,282.15	197,564.50	493,717.65
82130	Education Principal on Debt	6,912.00				6,912.00		6,912.00
82230	Education Interest on Debt	88.00				88.00		88.00
99100	Transfers Out	136,698.00				136,698.00		136,698.00
-----	Expense	83,188,805.00	5,941,274.77	10,370,681.30	12.47%	72,818,123.70	115,404,100.76	-42,585,977.06
-----	General Purpose School Fund	-6,263,899.00	-103,275.30	-2,121,048.26	11.63%	-4,142,850.74	-115,404,100.76	111,261,250.02
	Grand Revenue Totals	76,924,906.00	5,837,999.47	8,249,633.04	10.72%	68,675,272.96		68,675,272.96
	Grand Expense Totals	83,188,805.00	5,941,274.77	10,370,681.30	12.47%	72,818,123.70	115,404,100.76	-42,585,977.06
	Grand Totals	6,263,899.00 Loss	103,275.30 Loss	2,121,048.26 Loss	33.86%	4,142,850.74 Loss	115,404,100.76 Loss	111,261,250.02 Profit

Number of Accounts: 1218

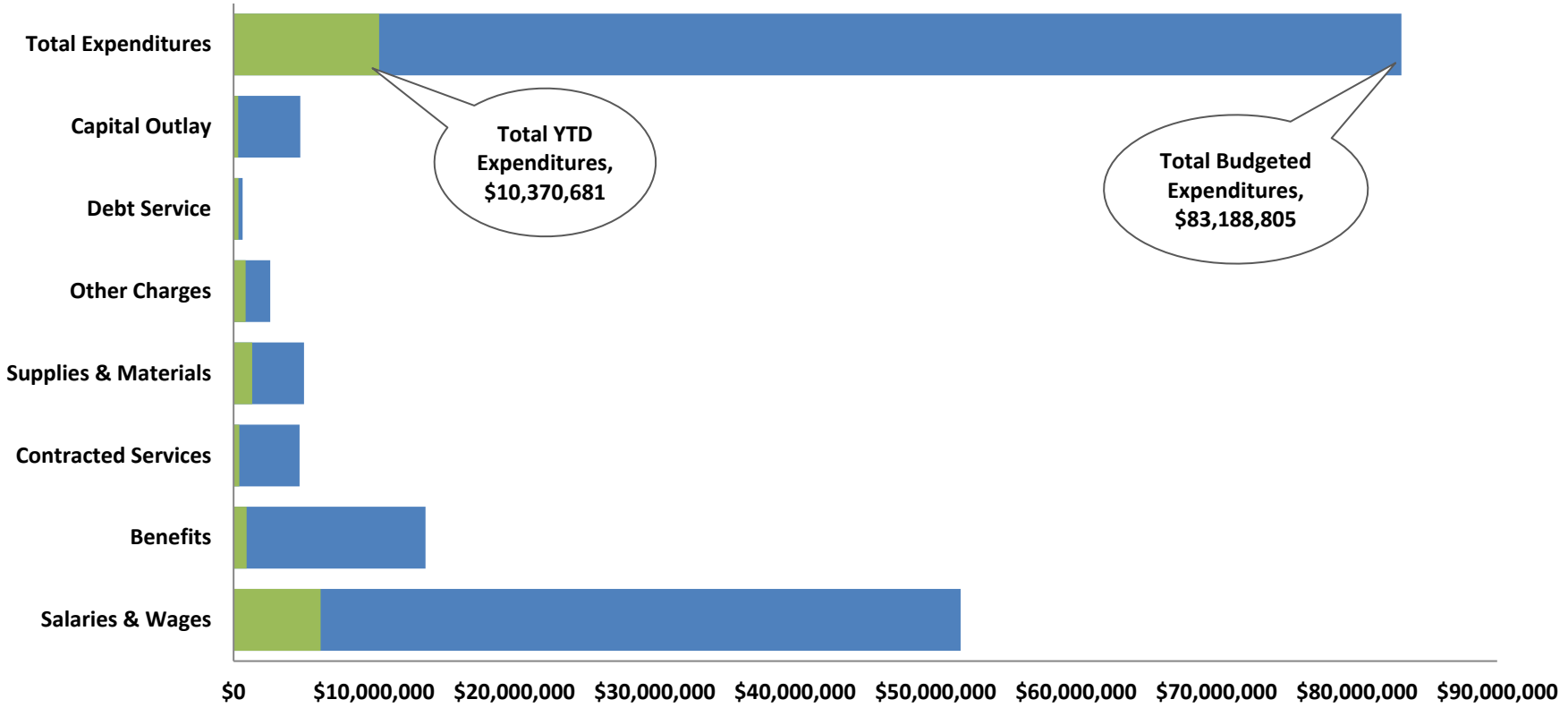
********** End of report **********

General Fund Revenue Budget to Actual Summary - August, 2025

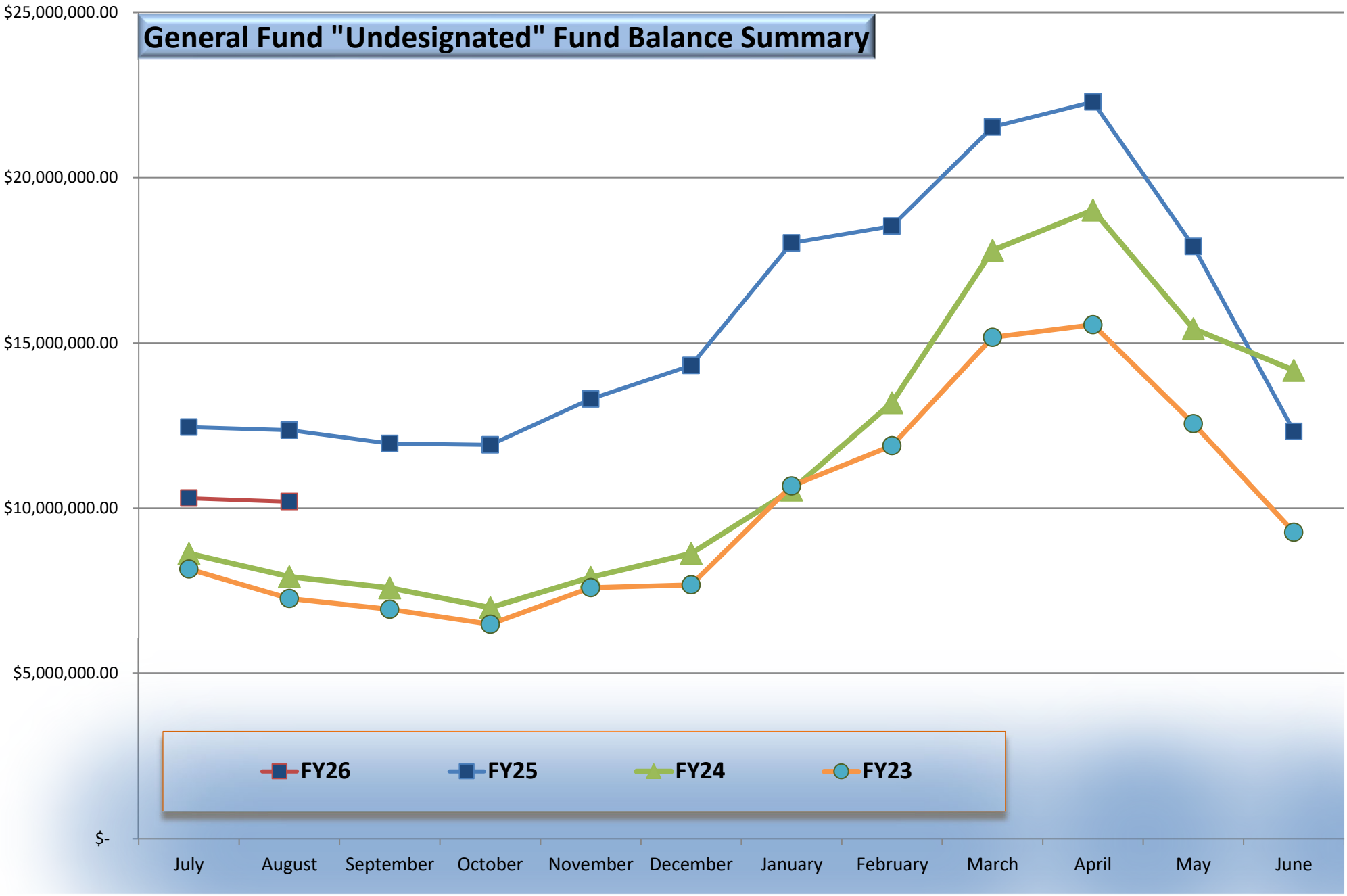


	LOCAL TAXES	CHARGES FOR CURRENT SERVICES	OTHER LOCAL REVENUES	STATE OF TENNESSEE	FEDERAL GOVERNMENT	OTHER SOURCES (NON-REVENUE)	Total Revenue
Percent of Budget	4.24%	35.36%	20.61%	11.90%	0	16.53%	10.72%
Year-To-Date	989,625.62	117,915.95	222,025.75	4,337,738.56	0	2,582,327.16	$8,249,633
FYTD Budget	23,330,500.00	333,500.00	1,077,500.00	36,454,443.00	107,000.00	15,621,963.00	$76,924,906

General Fund Expenditure Budget to Actual Summary by Object
August, 2025



	Salaries & Wages	Benefits	Contracted Services	Supplies & Materials	Other Charges	Debt Service	Capital Outlay	Total Expenditures
FYTD %	11.96%	6.77%	8.62%	26.35%	32.89%	54.33%	6.76%	12.47%
FYTD Activity	6,195,046.19	924,695.77	405,445.67	1,321,783.78	852,223.11	350,000.00	321,486.78	$10,370,681
FYTD Revised Bdgt	51,784,653.23	13,671,242.46	4,702,331.00	5,016,180.59	2,614,539.52	644,205.00	4,755,653.20	$83,188,805


General Fund "Undesignated" Fund Balance Summary
$25,000,000.00
$20,000,000.00
$15,000,000.00
$10,000,000.00
$5,000,000.00
$-
July
August
September
October
November
December
January
February
March
April
May
June
FY26
FY25
FY24
FY23

Acct	Acct	2025-26 FYTD Budget	August 2025-26 Monthly Activity	2025-26 Year-To-Date	2025-26 Percent of Budget	2025-26 Variance from Bud	Encumbered Amount	Unencumbered Balance Remaining
142	School Federal Projects							
R	Revenue							
47131	Vocational Program Improvement	125,824.10	7,910.00	7,910.00	6.29%	117,914.10		117,914.10
47141	Title I	925,000.00				925,000.00		925,000.00
47143	Special Education Grants	1,400,000.00				1,400,000.00		1,400,000.00
47145	Special Ed Pre-School Grants	45,000.00				45,000.00		45,000.00
47146	English Lang Acq Grants	30,000.00				30,000.00		30,000.00
47147	Title IV Part B, 21st Century	115,000.00				115,000.00		115,000.00
47189	Title II	200,000.00				200,000.00		200,000.00
47590	Other Federal Through State	726,140.90	3,645.09	3,645.09	0.50%	722,495.81		722,495.81
47990	Other Direct Fedral Revenue	1,075,035.00	40,303.25	40,303.25	3.75%	1,034,731.75		1,034,731.75
-----	Revenue	4,642,000.00	51,858.34	51,858.34	1.12%	4,590,141.66		4,590,141.66
E	Expense							
71100	Regular Instruction Prgm	721,802.00	53,341.37	53,341.37	7.39%	668,460.63	1,263,193.22	-594,732.59
71200	Special Education Prgm	1,079,306.00	74,978.64	74,978.64	6.95%	1,004,327.36	1,813,366.80	-809,039.44
71300	Career/Technical Education Prg	97,413.00	5,582.84	12,792.84	13.13%	84,620.16	56,678.86	27,941.30
71900	Contingency	425,640.90				425,640.90		425,640.90
72130	Other Student Support	197,762.00	70,202.56	70,902.56	35.85%	126,859.44	246,187.92	-119,328.48
72210	Regular Inst. Support	347,633.00	16,438.81	36,982.73	10.64%	310,650.27	241,775.40	68,874.87
72220	Special Education Support	362,903.00	30,690.02	42,184.38	11.62%	320,718.62	642,969.94	-322,251.32
72230	Career & Technical Prg Support	2,500.00	657.58	657.58	26.30%	1,842.42	1,634.24	208.18
72710	Transportation						520.00	-520.00
73300	Community Services	1,277,966.00	103,030.22	143,621.57	11.24%	1,134,344.43	1,466,588.35	-332,243.92
99100	Transfers Out	129,074.10				129,074.10		129,074.10
-----	Expense	4,642,000.00	354,922.04	435,461.67	9.38%	4,206,538.33	5,732,914.73	-1,526,376.40
-----	School Federal Projects		-303,063.70	-383,603.33	5.25%	383,603.33	-5,732,914.73	6,116,518.06

Acct	Acct		2025-26 FYTD Budget	August 2025-26 Monthly Activity	2025-26 Year-To-Date	2025-26 Percent of Budget	2025-26 Variance from Bud	Encumbered Amount	Unencumbered Balance Remaining
143		Central Cafeteria							
R		Revenue							
43521	Lunch Payments - Children		272,580.00				272,580.00		272,580.00
43522	Lunch Payments - Adults		3,500.00	175.50	193.50	5.53%	3,306.50		3,306.50
43523	Income From Breakfast		43,000.00				43,000.00		43,000.00
43525	A la Carte Sales		140,000.00	8,269.15	8,449.35	6.04%	131,550.65		131,550.65
43990	Other Charges for Food Service		200,000.00	16,657.25	18,037.15	9.02%	181,962.85		181,962.85
44110	Interest Earned		35,000.00	2,106.31	4,291.67	12.26%	30,708.33		30,708.33
46520	School Food Service		20,000.00				20,000.00		20,000.00
47111	USDA School Lunch Program		1,300,072.00				1,300,072.00		1,300,072.00
47112	USDA Commodities		175,000.00				175,000.00		175,000.00
47113	Breakfast		360,108.00				360,108.00		360,108.00
47114	USDA - Other		350,000.00	25,047.62	25,368.60	7.25%	324,631.40		324,631.40
-----	Revenue		2,899,260.00	52,255.83	56,340.27	1.94%	2,842,919.73		2,842,919.73
E		Expense							
73100	Food Service		3,649,340.00	132,988.71	140,227.85	3.84%	3,509,112.15	151,319.64	3,357,792.51
-----	Expense		3,649,340.00	132,988.71	140,227.85	3.84%	3,509,112.15	151,319.64	3,357,792.51
-----	Central Cafeteria		-750,080.00	-80,732.88	-83,887.58	3.00%	-666,192.42	-151,319.64	-514,872.78
145		Other Education Funds							
R		Revenue							
44990	Other Local Revenues		35,000.00	2,000.00	6,164.00	17.61%	28,836.00		28,836.00
49800	Transfers In		136,698.00				136,698.00		136,698.00
-----	Revenue		171,698.00	2,000.00	6,164.00	3.59%	165,534.00		165,534.00

Acct	Acct	2025-26 FYTD Budget	August 2025-26 Monthly Activity	2025-26 Year-To-Date	2025-26 Percent of Budget	2025-26 Variance from Bud	Encumbered Amount	Unencumbered Balance Remaining
145	Other Education Funds							
E	Expense							
73300	Community Services	171,698.00	12,275.17	17,320.05	10.09%	154,377.95	38,392.26	115,985.69
-----	Expense	171,698.00	12,275.17	17,320.05	10.09%	154,377.95	38,392.26	115,985.69
-----	Other Education Funds		-10,275.17	-11,156.05	6.84%	11,156.05	-38,392.26	49,548.31
146	Extended School Program							
R	Revenue							
43581	Community Services Fees Child	500,000.00	54,568.50	104,580.00	20.92%	395,420.00		395,420.00
-----	Revenue	500,000.00	54,568.50	104,580.00	20.92%	395,420.00		395,420.00
E	Expense							
73300	Community Services	555,177.00	42,072.24	75,230.27	13.55%	479,946.73	619,886.46	-139,939.73
99100	Transfers Out	15,000.00				15,000.00		15,000.00
-----	Expense	570,177.00	42,072.24	75,230.27	13.19%	494,946.73	619,886.46	-124,939.73
-----	Extended School Program	-70,177.00	12,496.26	29,349.73	16.80%	-99,526.73	-619,886.46	520,359.73
	Grand Revenue Totals	8,212,958.00	160,682.67	218,942.61	2.67%	7,994,015.39		7,994,015.39
	Grand Expense Totals	9,033,215.00	542,258.16	668,239.84	7.40%	8,364,975.16	6,542,513.09	1,822,462.07
	Grand Totals	820,257.00	381,575.49	449,297.23	54.78%	370,959.77	6,542,513.09	6,171,553.32
		Loss	Loss	Loss		Loss	Loss	Profit

Number of Accounts: 331

********** End of report **********

Combined Fund Balance and YTD Operating Statement Summary

August, 2025

Description	General Fund 141	Federal Fund 142	Food Service Fund 143	Special Fund 145	ECC Fund 146
Beginning Fund Balance July 1, 2025	**21,596,951.44**	**0.00**	**1,696,042.07**	**36,519.24**	**364,535.50**
Plus YTD Revenue per books 8/31/25	8,249,633.04	51,858.34	56,340.27	6,164.00	104,580.00
Less YTD Expenditures per books 8/31/25	(10,370,681.30)	(435,461.67)	(140,227.85)	(17,320.05)	(75,230.27)
Revenues Over (Under) Expenditures as of 8/31/25	**(2,121,048.26)**	**(383,603.33)**	**(83,887.58)**	**(11,156.05)**	**29,349.73**
Ending Fund Balance per books as of 8/31/25	**19,475,903.18**	**(383,603.33)**	**1,612,154.49**	**25,363.19**	**393,885.23**

Fund Balance Restricted/Committed/Assigned Status

Encumbrances and Deferred Revenue	$ -		$ 35,669.94		
Inventory					
Restricted for Career Ladder Program	2,177.59				
Restricted for Operation of Non-Instructional Services (CCI)	3,509.75		826,404.55		393,885.23
Committed for Other Purposes (Vehicles- ERR Fund)	0.00				
Committted for Other Purposes (Device Replacement)	3,000,000.00				
Assigned for Instruction- Coordinated School Health	3,035.59				
Assigned for other local grants					
Assigned for Instruction - Education Foundation Grant	2,160.34				
Assigned for Instruction (APSI-ORHS)	5,712.22				
Assigned for Support Services FRC Local Funds (56)				25,363.19	
Nonspendable-Prepaid Expenditures					
Assigned to Balance FY26 Budget	6,263,899.00	0.00	750,080.00		
Unassigned Fund Balance 8/31/25	$ 10,195,408.69	-383,603.33	0.00	0.00	
Total Fund Balance 8/31/25	**19,475,903.18**	**$ (383,603.33)**	**$ 1,612,154.49**	**$25,363.19**	**$ 393,885.23**

Oak Ridge Schools

Business Office

Telephone (865)425-9004
Fax: (865)425-9060

Memorandum

To: Dr. Bruce Borchers, Superintendent

From: Jenifer Van Dyke, Executive Director of Finance

Date: 9/15/2025

Re: 403(b) & 457(b) Documents

ITEM FOR INFORMATION

403(b) & 457(b) Documents

On August 5, 2024 the Board approved joining the Southern Education Retirement Consortium (SERC) and participation in the associated 403(b) & 457(b) plans. At the time of approval, the final documents were not available. Attached please find the final documents. The plan went into effect on July 17, 2025.

Docusign Envelope ID: 1517462B-5413-439E-AC65-DE752A4860E6

The Pioneer Regional Education Service Agency, by and through, Cooperative Purchasing Agency, d/b/a Southern Education Retirement Consortium
Southern Education Retirement Consortium 403(b) Plan
PARTICIPATION AGREEMENT

This Participation Agreement is hereby made and entered into between Oak Ridge Board of Education (hereinafter referred to as the "Participating Employer") and Pioneer Regional Education Service Agency, by and through, Cooperative Purchasing Agency, d/b/a Southern Education Retirement Consortium (hereinafter referred to as SERC) (hereinafter referred to as the "Plan Sponsor").

The Plan Sponsor has established the Southern Education Retirement Consortium 403(b) Plan for the benefit of eligible employees of Participating Employers. With consent of the Plan Sponsor the Participating Employer desires to participate in the Plan with respect to its eligible employees; and

WHEREAS, the Plan Sponsor has established a retirement plan, effective October 1, 2022, namely Southern Education Retirement Consortium 403(b) Plan (hereinafter referred to as the "Plan"), for the benefit of its eligible employees and eligible employees of Participating Employers;

WHEREAS, the Plan Sponsor has entered into a Service Provider Agreement and Retirement Manager compliance coordination services agreement with VALIC Retirement Services Company ("Service Provider") to provide Plan administrative services and a Custodial Agreement with AIG Federal Savings Bank ("Custodian"), predecessor Custodian to VALIC Trust Company Inc., a New Hampshire trust company, to provide custodial services (collectively, the "Agreements"), which Agreements may be or have been amended from time to time;

WHEREAS, with consent of the Plan Sponsor, the Participating Employer desires to adopt the Plan, either as a new plan or an amendment and restatement of the Participating Employer's current plan, with respect to its eligible employees; and

WHEREAS, Participating Employer hereby acknowledges receipt and review by the Participating Employer and/or the Participating Employer's legal counsel, as appropriate, of such Service Provider Agreement, Retirement Manager Agreement, and Custodial Agreement;

NOW, THEREFORE, the Participating Employer hereby elects to participate in the Plan and to adopt the Plan effective as of July 11, 2025, and hereby confirms that as Participating Employer it has separately executed a separate Plan Participation Agreement for such purpose, and the Plan Sponsor hereby consents to such adoption and participation upon the terms and conditions herein.

1. **Adoption of Plan**. The execution of this Agreement by the Participating Employer shall be construed as the adoption of the Plan in every respect as if the Plan had this

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date been executed by the Participating Employer. It is the intention of the parties that the Participating Employer shall be a party to the Plan and treated in all respects as the Plan Sponsor thereunder, with its employees to be considered as the Employees or Participants, as the case may be, thereunder. The participation of the Participating Employer in the Plan shall in no way diminish, augment, modify or in any way affect the rights and duties of the Plan Sponsor, its employees or Participants under the Plan.

2. **Rights and Obligations of Participating Employer.**

   a. Wherever a right or obligation is imposed upon the Plan Sponsor by the terms of the Plan, the same shall extend to the Participating Employer as to the "Plan Sponsor" under the Plan and shall be separate and distinct from that imposed upon the Plan Sponsor.
   b. The Participating Employer agrees to accept all of the responsibilities of an employer as described in the Plan with respect to its employees and Participants and their Beneficiaries, and to comply with such rules and procedures as may be established by the Plan Sponsor and the Service Provider from time to time.
   c. The Participating Employer hereby adopts the Service Provider Agreement, as now or hereafter amended, entered into between Plan Sponsor and Service Provider and Custodial Agreement, as now or hereafter amended, entered into between Plan Sponsor and Custodian and agrees to be bound by the terms and conditions of such Agreements, as now or hereafter amended, and accepts all restrictions and charges described therein.
   d. The Participating Employer shall supply to the Service Provider full, accurate and timely information on all matters relating to the Plan, including the eligibility of its Employees to participate in the Plan, their Compensation, dates of retirement, death, disability, or Severance from Employment, and such other pertinent information as the Service Provider may require.
   e. The Participating Employer shall remit all contributions to the Plan within the time prescribed by applicable law.
   f. The Participating Employer shall refer claims for Plan benefits and all requests for information concerning the Plan to the Service Provider immediately upon receipt of the same by the Participating Employer.
   g. The Participating Employer shall timely comply with all requests of the Plan Sponsor to distribute to its Participants all Plan disclosures required by applicable law.

3. **Fees and Expenses**. The Participating Employer agrees that fees and expenses of the Plan shall be paid from Plan investment options held under Participant Accounts, including mutual funds and a VALIC Fixed investment option Plan assets, on a quarterly basis as prescribed in the Service Provider Agreement.

4. **Termination. The participation agreement may be terminated by Participating Employer upon not less than sixty (60) days' written notice to Plan Sponsor, Service Provider, and Custodian.**

Docusign Envelope ID: 1517462B-5413-439E-AC65-DE752A4860E6

5. **Designation as Agent**. All actions required or permitted by the Plan to be taken by the Plan Sponsor, including but not limited to the authority to select and remove and investment options and to amend the Plan, shall be effective with respect to the Participating Employer if taken by the Plan Sponsor, and the Participating Employer hereby irrevocably designates the Plan Sponsor as its agent for such purposes. The Plan Sponsor shall notify the Participating Employer in the event the Plan Sponsor makes any changes in investment options or any amendments to the Plan.

6. **Indemnification**. Except to the extent prohibited or restricted under the state laws governing the authority of the Participating Employer, the Participating Employer agrees to protect, defend, hold harmless and indemnify the Plan Sponsor, the Service Provider and their agents and employees from and against any and all claims, damages, liabilities, taxes, penalties, losses and expenses and reasonable attorney's fees and costs, arising out of any negligence, misrepresentation, or breach under this Participation Agreement or applicable law by the Participating Employer or its agents or employees.

IN WITNESS WHEREOF, the Participating Employer and the Plan Sponsor have caused this Participation Agreement to be executed in their respective names by their duly authorized representatives, effective as of the date set forth herein.

PARTICIPATING EMPLOYER:

Signed by:
Dr. Bruce Borchers
Signature 2182AB78C67D11C...

Print Name: Dr. Bruce Borchers

Title: Superintendent

Date: 5/21/2025 | 9:45 AM CDT

PLAN SPONSOR:

DocuSigned by:
Robbie Hooker
Signature 3015CBD1D702452...

Print Name: Robbie Hooker

Title: Board Chair

Date: 5/26/2025 | 6:43 AM PDT

Docusign Envelope ID: 1517462B-5413-439E-AC65-DE752A4860E6

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Southern Education Retirement Consortium 457(b) Plan
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WHEREAS, the Plan Sponsor has established a retirement plan, effective October 1, 2022, namely Southern Education Retirement Consortium 457(b) Plan (hereinafter referred to as the "Plan"), for the benefit of its eligible employees and eligible employees of Participating Employers;

WHEREAS, the Plan Sponsor has entered into a Service Provider Agreement and Retirement Manager compliance coordination services agreement with VALIC Retirement Services Company ("Service Provider") to provide Plan administrative services and a Custodial Agreement with AIG Federal Savings Bank ("Custodian"), predecessor Custodian to VALIC Trust Company Inc., a New Hampshire trust company, to provide custodial services (collectively, the "Agreements"), which Agreements may be or have been amended from time to time;

WHEREAS, with consent of the Plan Sponsor, the Participating Employer desires to adopt the Plan, either as a new plan or an amendment and restatement of the Participating Employer's current plan, with respect to its eligible employees; and

WHEREAS, Participating Employer hereby acknowledges receipt and review by the Participating Employer and/or the Participating Employer's legal counsel, as appropriate, of such Service Provider Agreement, Retirement Manager Agreement, and Custodial Agreement;

NOW, THEREFORE, the Participating Employer hereby elects to participate in the Plan and to adopt the Plan effective as of July 11, 2025, and hereby confirms that as Participating Employer it has separately executed a separate Plan Participation Agreement for such purpose, and the Plan Sponsor hereby consents to such adoption and participation upon the terms and conditions herein.

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date been executed by the Participating Employer. It is the intention of the parties that the Participating Employer shall be a party to the Plan and treated in all respects as the Plan Sponsor thereunder, with its employees to be considered as the Employees or Participants, as the case may be, thereunder. The participation of the Participating Employer in the Plan shall in no way diminish, augment, modify or in any way affect the rights and duties of the Plan Sponsor, its employees or Participants under the Plan.

2. **Rights and Obligations of Participating Employer.**

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   b. The Participating Employer agrees to accept all of the responsibilities of an employer as described in the Plan with respect to its employees and Participants and their Beneficiaries, and to comply with such rules and procedures as may be established by the Plan Sponsor and the Service Provider from time to time.
   c. The Participating Employer hereby adopts the Service Provider Agreement, as now or hereafter amended, entered into between Plan Sponsor and Service Provider and Custodial Agreement, as now or hereafter amended, entered into between Plan Sponsor and Custodian and agrees to be bound by the terms and conditions of such Agreements, as now or hereafter amended, and accepts all restrictions and charges described therein.
   d. The Participating Employer shall supply to the Service Provider full, accurate and timely information on all matters relating to the Plan, including the eligibility of its Employees to participate in the Plan, their Compensation, dates of retirement, death, disability, or Severance from Employment, and such other pertinent information as the Service Provider may require.
   e. The Participating Employer shall remit all contributions to the Plan within the time prescribed by applicable law.
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4. **Termination. The participation agreement may be terminated by Participating Employer upon not less than sixty (60) days' written notice to Plan Sponsor, Service Provider, and Custodian.**

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5. **Designation as Agent**. All actions required or permitted by the Plan to be taken by the Plan Sponsor, including but not limited to the authority to select and remove and investment options and to amend the Plan, shall be effective with respect to the Participating Employer if taken by the Plan Sponsor, and the Participating Employer hereby irrevocably designates the Plan Sponsor as its agent for such purposes. The Plan Sponsor shall notify the Participating Employer in the event the Plan Sponsor makes any changes in investment options or any amendments to the Plan.

6. **Indemnification**. Except to the extent prohibited or restricted under the state laws governing the authority of the Participating Employer, the Participating Employer agrees to protect, defend, hold harmless and indemnify the Plan Sponsor, the Service Provider and their agents and employees from and against any and all claims, damages, liabilities, taxes, penalties, losses and expenses and reasonable attorney's fees and costs, arising out of any negligence, misrepresentation, or breach under this Participation Agreement or applicable law by the Participating Employer or its agents or employees.

IN WITNESS WHEREOF, the Participating Employer and the Plan Sponsor have caused this Participation Agreement to be executed in their respective names by their duly authorized representatives, effective as of the date set forth herein.

PARTICIPATING EMPLOYER:

Signed by:
Dr. Bruce Borchers
Signature: 2184AB78C67D11C...

Print Name: Dr. Bruce Borchers

Title: Superintendent

Date: 5/21/2025 | 9:45 AM CDT

PLAN SPONSOR:

DocuSigned by:
Robbie Hooker
Signature: 201E3B01D702452...

Print Name: Robbie Hooker

Title: Board Chair

Date: 5/26/2025 | 6:43 AM PDT