Regular Board of Education Meeting

September 21, 2026 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 08-24-26
    B. ORHS Advanced Theatre Class Field Trip to Collierville, TN
    C. ORHS GAPP Exchange Field Trip to Nashville, TN
    D. RMS Field Trip to Williamsburg, VA
    E. RMS TSA Field Trip to Chattanooga, TN
VIII. **Items for Action**
    A. FY27 Tennessee Tutoring Grant Application
    B. FY27 Literacy Materials Implementation Support Grant
    C. FY27 Tennessee Tutoring Sustainability Grant
    D. FY27 Audit Firm Engagement — Internal School Funds
    E. FY26 Internal School Funds Audit
IX. **Items for Information**
    A. Legislative Update
    B. Financial Report - July 2026
    C. Enrollment & Attendance - 1st RP
    D. Board of Education Self-Evaluation
X. **Items for Discussion**
XI. **Old Business**
XII. **New Business**
XIII. **Communications**
XIV. **Adjournment**

Good News

Sept. 21, 2026

Willow Brook

Willow Brook Cross Country is off to a great start this season! Student-athletes began competing on September 5 at their first race at Victor Ashe Park. The team will continue competing throughout the fall in the Knoxville Youth Athletics Cross Country Race Series, with meets running through October.

Glenwood

Congratulations to Samantha Tartaglia on being named WBIR's Educator of the Week! We are proud to celebrate this well-deserved recognition.

Jefferson

Jefferson Middle School students recently designed and installed a gate for Woodland Elementary School's CDC classroom. After learning that students were frequently accessing the kitchenette cabinets and sink area, JMS students brainstormed solutions in their STEM Manufacturing classes. They designed a gate, installed 4x4 posts with brackets secured to the concrete floor, and attached a 4-foot gate to block off the area. We are so proud of our JMS students for designing and building this project!

Robertsville

Robertsville Middle School recently held its 10th Annual Club Fair! Students visited booths hosted by student club representatives to learn about the many clubs and opportunities available at RMS. The exciting event gave students a chance to explore their interests and find the right club to join.

Oak Ridge High School

The Business Academy celebrates 39 students who have earned Microsoft Word certifications this year. One student has also earned a Microsoft Excel certification.

The Wildcat Chapter of the National Honor Society inducted 33 additional seniors last week. The students met the rigorous qualifications for NHS membership.

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:** 09/1/2026

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: Advanced Theatre Class

Educational Activity: 2026 TTA Annual Conference

Destination: Collierville High School in Collierville, TN (near Memphis)

Purpose of Trip: Theatre Competition and Arts Education & Appreciation

Departure Date: 10/22/26 **Departure Time:** 3:30 pm

Return Date: 10/25/26 **Return Time:** 10:00 pm

Mode of Transportation: Bus

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: Josh Sellers - First Student **Phone #:** (865) 425-3191
(Only approved transportation companies may be used. Refer to ORS website for list of approved companies)

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

Hotel/Motel Name: TownePlace Suites by Marriott

Address: 1425 West Poplar Avenue

City: Collierville **State:** TN **Zip:** 38017

Phone: (901) 457-7750 **Contact Person:** _____

Number of Nights: 3 **Hotel Rating:** 3.5 stars - all conference hotel ratings

Name of School Sponsor/Date: Terri Lloyd / 09/1/26

Signature of School Sponsor: Terri Lloyd **Cell #:** 865-363-7917

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: 19 # of Adults: 2 Chaperone/Student Ratio: 1:10

Professional Staff Chaperone(s)

1. Name: Terri Lloyd Cell #: 865-363-7917
2. Name: Matthew Lloyd Cell #: 865-310-6908
3. Name: _____ Cell #: _____
4. Name: _____ Cell #: _____

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** _____

$400 **Per Student** **TOTAL TRIP AMOUNT:** $8100

Provisions for those students unable to pay: We hope to do a calendar fundraiser & request donations for those who cannot afford to pay. We also hope to do a performance of our competition piece in October & use those funds toward the students who are going to the competition. Mrs. Lloyd will cover any student who we are unable to fund.

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

Some of the students parents may want to come to the competition. We will work to get approval needed for any who will be supervising other students on the trip.

Staff Member: Terri Lloyd Date: 9/1/2026

Athletic Director: N/A 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: N/A

Date: _____

Principal's Action: Approved: Disapproved:

Principal's Signature: _____ Date: 9.1.26

Superintendent or Designee's Action: Approved: Disapproved:

Superintendent or Designee's Signature: _____ Date: _____

Board Approval Date: _____

Updated 07/31/2024

Oak Ridge Schools – Campus Leave/Field Trip Permission Form

Name of Group: Advanced Theatre Class

Destination: 2026 TTA Annual Conference - Collierville High School in Collierville, TN (near Memphis)

Mode of Transportation: First Student - Bus Purpose: Theatre Competition and Education

Date: 10/22/26 Time: 3:30 pm to Date: 10/25/26 Time: 10:00pm

Expected Number of Participants: 19 Expected Number of Chaperones: 2

Teacher/Sponsor of Trip: Terri Lloyd

Principal Signature: Jennifer Mills Date: 9.1.26

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 : Lloyd **(Teacher)** **by:** October 15, 2026 **(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.

For safety purposes during the field trip, ORS staff and students may share cell phone numbers with each other for emergency contact. Phone contact will be used for emergencies and as a last-resort communication method when standard district communication channels (such as ParentSquare / StudentSquare) are unavailable.

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**

Current as of 8/5/2026

Tennessee Theatre Association - 2026 TTA Annual Conference

Collierville High School
11605 E Shelby Dr
Collierville, TN 38017

Approximate Cost per Student - $400
(Conference Fee, Transportation, Hotel & Meals)
$500, $1600, $4000, $2000 = $8100/21 = $386

- Thursday, October 22nd
  - 3:30pm – Depart ORHS – Meet behind band room.
  - Dinner on the way.
  - 10pm CST – Estimated Arrival at Hotel.
- Friday, October 23rd
  - Breakfast at Hotel.
  - TBD – Arrive at Collierville High School.
    - Lunch at Collierville High School.
    - Dinner at Collierville High School.
  - TBD – Back to the Hotel.
- Saturday, October 24th
  - Breakfast at Hotel.
  - TBD – Arrive at Collierville High School.
    - Lunch at Collierville High School.
    - Dinner at Collierville High School.
  - TBD – Back to the Hotel.
- Sunday, October 25th
  - Breakfast at Hotel.
  - Awards Ceremony at Collierville High School.
    - Lunch at Collierville High School.
  - Return to ORHS no later than 10pm on Sunday, October 25.
    - Dinner on the way.

Hotel: Conference Options on next page

Fairfield by Marriott Inn & Suites
10290 Collierville Road, Collierville, TN, 38017
(901) 708-2440
--$119-$139/night
booking link:
Book your group rate for TN Theatre Association
(cut off date is Thurs 10/8/2026)
--approximately a 10-12 minute drive to Collierville High School
--complimentary breakfast
--suites available with pull out sofa

Courtyard by Marriott
4640 Merchants Park Circle, Collierville, Tennessee 38017
(901) 850-9390
--$139/night
booking link:
Book your group rate for TN THEATRE ASSOCIATION
(cut off date is Tues 9/22/2026)
--approximately a 10-12 minute drive to Collierville High School
--complimentary breakfast for TTA members in a designated meeting room
--suites available with pull-out sofa

TownePlace Suites by Marriott
1425 West Poplar Avenue Collierville, TN 38017
(901) 457-7750
--$169/night
booking link:
Book your group rate for Tennessee Theatre Association
(cut off date is Sun 10/4/2026)
--NEW PROPERTY - OPENED MAY 2026--
--approximately a 10-12 minute drive to Collierville High School
--complimentary breakfast
--suites available with pull-out sofa
—Registration opens in August—

Students attending the TTA Trip – Advanced Theatre Class:

Jay Aiossa – 12
Olive Ashburn – 12
Katarah Ballard – 11
Liah Ballard – 12
Alex Cox – 11
Evie Denson – 11
Chandler Dodson – 11
Trinitie Dominguez - 11
Blade Fannin – 12
Stephenie Flowers – 11
Lenore Hadley – 12
Phinley Halcrow - 11
Aurelio Ilagan – 9
Penny Job – 11
Reagan Lukes – 11
Jay Maricle – 12
Grace Moran – 12
Saije Pedraza – 11
Lucy Rodgers – 12
Luci Sliger – 10

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:** 9/15/26

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: GAPP Exchange

Educational Activity: Overnight trip to Nashville

Destination: Various locations in Nashville, TN

Purpose of Trip: Learn about Tennessee history and culture

Departure Date: 9/20/26 **Departure Time:** 7:30am

Return Date: 9/21/26 **Return Time:** 6:00pm

Mode of Transportation: Charter Bus

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: Premiere Transportation **Phone #:** 865-694-0304

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

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

Hotel/Motel Name: Drury Plaza Hotel Nashville Franklin

Address: 1874 West McEwen Drive

City: Franklin **State:** TN **Zip:** 37067

Phone: (615) 771-6778 **Contact Person:** Julie Kunz

Number of Nights: 1 **Hotel Rating:** 4.7 on Google

Name of School Sponsor/Date: Dave Kolodney 9/15/26

Signature of School Sponsor: David Kolodney Digitally signed by David Kolodney Date: 2026.09.15 09:05:46 -04'00' **Cell #:** 516-318-7431

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: 10 # of Adults: 1 Chaperone/Student Ratio: 10:1

Professional Staff Chaperone(s)

1. Name: Dave Kolodney Cell #: 516-318-7431
2. Name: _____ Cell #: _____
3. Name: _____ Cell #: _____
4. Name: _____ Cell #: _____

Other Chaperone(s):

1. Name: Claudia Wenke Cell #: _____
2. Name: Iris Illgen 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 _____

$300 Per Student TOTAL TRIP AMOUNT: $3000

Provisions for those students unable to pay: _____

The trip is an optional part of the GAPP exchange and parents were informed of the approximate cost prior to allowing their student to attend.

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

Staff Member: Dave Kolodney Date: 9/15/26

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: 9.15.24

Superintendent or Designee's Action: Approved: Disapproved:

Superintendent or Designee's Signature: _____ Date: _____

Board Approval Date: _____

Updated 07/31/2024

Oak Ridge Schools – Campus Leave/Field Trip Permission Form

Name of Group: GAPP Exchange

Destination: Nashville

Mode of Transportation: Charter Bus Purpose: Learn about TN history and culture

Date: 9/20/26 / Time: 7:30am to Date: 9/21/26 / Time: 6:00pm

Expected Number of Participants: 10 Expected Number of Chaperones: 1

Teacher/Sponsor of Trip: Dave Kolodney

Principal Signature: [signature] Date: 9.15.26

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 : Kolodney (Teacher) **by:** 9/18/26 (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.

For safety purposes during the field trip, ORS staff and students may share cell phone numbers with each other for emergency contact. Phone contact will be used for emergencies and as a last-resort communication method when standard district communication channels (such as ParentSquare / StudentSquare) are unavailable.

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**

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 3, 2026
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 Eighth 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 29, 2027 through Monday, May 31, 2027. 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 Grade 8 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, which allows them to see firsthand the places where key events occurred and the daily lives of historical figures, making learning 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 Colonial Triangle Overnight Field Trip to Williamsburg, VA, is an enriching educational opportunity that complements the Eighth Grade American History Curriculum. I encourage the Board of Education to continue supporting this valuable experience for our students.

Brian Tinker

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 Middle School **Date:** 9/1/2026

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: RMS Eighth Grade

Educational Activity: Trip to Virginia's Colonial Triangle

Destination: Jamestown/Williamsburg/Yorktown/Charlottesville, Virginia

Purpose of Trip: Coincides with 8th grade American history/Social Studies curriculum

Departure Date: 5/29/27 **Departure Time:** 5:00 am

Return Date: 5/31/27 **Return Time:** 9:30 pm

Mode of Transportation: double-decker 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: n/a

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

Transportation Contractor: Premier Transportation **Phone #:** (877) 337-0279

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

Air Travel Flight #'s: n/a _____ _____ _____ _____

Hotel/Motel Name: Fairfield Inn and Suites

Address: 1402 Richmond Rd

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: Julie Kinder-McMillan/8-31-26

Signature of School Sponsor: Julie Kinder-McMillan **Cell #:** 865-919-0569

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: 65 **# of Adults:** 6 **Chaperone/Student Ratio:** 1:10.5

Professional Staff Chaperone(s)

1. **Name:** Julie Kinder Mcmillan **Cell #:** 865-919-0569
2. **Name:** Taylor Hill **Cell #:** 901-517-7060
3. **Name:** Tyler Carr **Cell #:** 865-591-6349
4. **Name:** Mazzie Zawisza **Cell #:** 865-438-5446

Other Chaperone(s):

1. **Name:** Kelli Hansen **Cell #:** 865-789-8846
2. **Name:** TBD- depending on # of boys vs. girls **Cell #:**
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**

$635.00 **Per Student** **TOTAL TRIP AMOUNT:** $41,275.00

Provisions for those students unable to pay: a fundraiser will be conducted in January to offset the cost of the trip for those who need help to pay.

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

Busch Gardens theme park is 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 Hinkle Date: 9-4-26

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

Julie Kinder-Mcmillan
Robertsville MS
245 Robertsville Rd
Oak Ridge, TN 37830
Email: jkinder@ortn.edu
Cell (865) 919-0569

September 4, 2026

Contract for Services

Tour Dates:	May 29-31, 2027
Hotel:	Fairfield Inn and Suites Williamsburg
Motor Coach	Premier Transportation 78 passenger coach / double decker
Package cost:	Package is based on a minimum of 65 paying students: Student package is net, per person and based on occupancy: Quad Occupancy $635 Triple Occupancy $ 660 Double Occupancy $717

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, Ghost Tour and Monticello; Busch Gardens; driver and tour manager gratuities, one staff complimentary trip per TEN paying students.

Contractual Dates and Deadlines:

September 20, 2026	Signed contract
January 20, 2027	$50.00 per person deposit
March 1, 2027	Second deposit of $100 per person
April 15, 2027	Rooming list due
May 1, 2027	Full and final payment

Cancellations may be made until April 1, 2025 without penalty. Should the 65 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: September 4, 2026

Colonial Connections

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

Robertsville MS

Saturday, May 29, 2027

5:00am	One 78 passenger double Decker coach/ Premier Transportation arrives at Robertsville Middle School **245 Robertsville, Oak Ridge, TN 37830**
4:45am	Group reports to school
5:30am	Depart for Williamsburg, VA
1:45pm	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
6:00pm	Check in at hotel: Fairfield Inn and Suites; 1402 Richmond Rd, Williamsburg VA
6:45pm	Load coach and depart for Ghost Tour
7:00pm	Ghost Tour in Colonial Williamsburg
8:15pm	Return to hotel
9:00pm	Private security

Sunday, May 30

7:30am	Deluxe continental breakfast provided
8:30am	Load coaches and depart for Yorktown, VA
9:00am	Two-hour guided tour of American Revolution Museum at Yorktown
11:00am	Load coach and depart for Williamsburg
11:30am	Enjoy shopping and lunch in Merchants Square ($15 provided p.p.)
1:00pm	Three-hour guided tour of Colonial Williamsburg
4:00pm	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 31

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: TBA** 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: Robertsville Middle School **Date:** 9/8/2026

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: Technology Student Association

Educational Activity: TSA State Competition

Destination: Chattanooga, Tennessee

Purpose of Trip: Compete in STEM events at the TSA State Competition

Departure Date: 3/3/2027 **Departure Time:** 1:00 p.m.

Return Date: 3/6/2027 **Return Time:** 3:00 p.m.

Mode of Transportation: Bus - First Student

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: Chattanooga Marriott Downtown

Address: Two Carter Street

City: Chattanooga **State:** TN **Zip:** 37402

Phone: 423-756-0002 **Contact Person:** _____

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

Name of School Sponsor/Date: Sandra Burnette

Signature of School Sponsor: Sandra Burnette Digitally signed by Sandra Burnette Date: 2026.09.07 21:03:05 -04'00' **Cell #:** 865-310-1399

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: 34 # of Adults: 4 Chaperone/Student Ratio: 1:9

Professional Staff Chaperone(s)

1. Name: Sandra Burnette Cell #: 865-310-1399
2. Name: Amanda Nail Cell #: 732-757-6325
3. Name: _____ Cell #: _____
4. Name: _____ Cell #: _____

Other Chaperone(s):

1. Name: Jim Kolpack Cell #: 865-924-7600
2. Name: Kristen Schlesser Cell #: 859-825-8479
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** _____

$400.00 **Per Student** **TOTAL TRIP AMOUNT:** $13,600.00

Provisions for those students unable to pay: Students will be fundraising and asking for sponsorships from local businesses

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

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 Fowler Date: 9.9.24

Superintendent or Designee's Action: Approved: Disapproved:

Superintendent or Designee's Signature: _____ Date: _____

Board Approval Date: _____

Updated 07/31/2024

Oak Ridge SCHOOLS

September 8, 2026

RE: Request for Board Approval for TN Tutoring Grant & Literacy Materials Implementation Support Grant

I request your approval for the TN Tutoring Grant and the Literacy Materials Implementation Support Grant offered by the Tennessee Department of Education. These competitive grant opportunities align directly with our district's commitment to accelerating student achievement, strengthening Tier I instruction, and ensuring literacy success for all learners.

The TN Tutoring Grant is designed to support districts in strengthening and expanding high-quality tutoring for students in grades K–8 (ELA) and/or grades 4–8 (math).

This approach builds upon our existing high-dosage, low-ratio tutoring framework and ensures that all tutoring efforts remain instructionally aligned and strategically targeted.

Participation in this grant requires maintaining and submitting key student data at least twice per year. Our district is prepared to meet these reporting requirements and leverage the data to monitor progress, refine instructional practices, and ensure strong outcomes for participating students.

Approval to pursue these grant opportunities will allow our district to:

- Expand access to evidence-based tutoring supports.
- Strengthen alignment between intervention and core instruction.
- Accelerate literacy growth for our most vulnerable early learners.
- Use data-driven decision-making to maximize impact.

Both grants are fully aligned with our strategic priorities and represent a meaningful opportunity to enhance student outcomes while leveraging state resources responsibly and effectively.

Kelly Williams, Ed.D
Executive Director of Teaching & Learning
Oak Ridge Schools

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - History Log

Attention Needed	Date	User	Status (S)/Comment (C)	S/C
	9/8/2026 7:37:16 AM	Kelly Williams	Status changed to 'Draft Completed'.	S
	9/4/2026 11:19:30 AM	Darlene Estes-DelRe	Status changed to 'TDOE TN Tutoring Grant Application Director Returned Not Approved'.	S
☐	9/3/2026 7:01:23 AM	Bruce Borchers	Agreed to "By submitting this automated application, the local education agency representatives assure that the application will be authorized by the board of education of the local education agency, and the undersigned representatives have been duly authorized by formal action of the board to file this application for, and on behalf of, the local education agency, and otherwise to act as the authorized representatives of the local education agency in connection with this application. By submitting this automated application, the local education agency is acknowledging that it understands and agrees to abide by the applicable assurances attached to this application."	C
	9/3/2026 7:01:23 AM	Bruce Borchers	Status changed to 'LEA Authorized Representative Approved'.	S
	9/3/2026 5:54:31 AM	Jenifer VanDyke	Status changed to 'LEA Fiscal Representative Approved'.	S
	9/2/2026 6:01:55 PM	Kelly Williams	Status changed to 'Draft Completed'.	S
	8/25/2026 9:43:06 AM	Jenifer VanDyke	Status changed to 'Draft Started'.	S
	8/24/2026 6:41:23 PM	Spencer Yonce	Status changed to 'Not Started'.	S

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - Allocations

Allocation Type (1)	TN Tutoring Grant	Total
Original	$78,060.00	$78,060.00
Incoming Carryover	$0.00	$0.00
Outgoing Carryover	$0.00	$0.00
Reallocated	$0.00	$0.00
Additional	$0.00	$0.00
Released	$0.00	$0.00
Consortium	$0.00	$0.00
Forfeited	$0.00	$0.00
FER Released	$0.00	$0.00
Total	$78,060.00	$78,060.00

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - Contacts

Required Contacts

This page is currently not accepting Contacts.

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - TN Tutoring Grant

* LEA ID#	* LEA Name
012	OAK RIDGE SCHOOLS

LEA Official Address

* Street	* City	* Zip Code
304 NEW YORK AVE	Oak Ridge	37830
* Phone	* LEA Website	
865-425-9011	ortn.edu/onlineors/	

Director of Schools

* Name	* Email	* Phone
Dr. Bruce Borchers	btborchers@ortn.edu	865-425-9011

Tutoring Point of Contact

* Name	* Email	* Phone
Melanie Kosko	mkosko@ortn.edu	865-425-9057

Resources

2026-27 TN Tutoring Grant ePlan Application Guide

Program Details

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - TN Tutoring Grant

(a) Qualifying Student Projections. Enter the projected number of qualifying students to be served through required tutoring in ELA grades K-2 in the 2026-27 school year. Students will receive tutoring supports in ELA for the entirety of the 2026-27 school year (12+ weeks each semester).

Grade	LEA Number of Qualifying Students
K	15
1	15
2	15
Total	45

(b) Additional Student Projections. Enter the number of additional students to serve through the expansion of access. These students will receive tutoring supports in ELA grades K-8 **or** math grades 4-8 for the entirety of the 2026-27 school year (12+ weeks each semester).

Grade	LEA Number of ELA Participating Students	LEA Number of Math Participating Students	LEA Total Participating Students
K	0		0
1	0		0
2	0		0
3	50		50
4	50	3	53
5	20	0	20
6	0	0	0
7	0	0	0
8	0	0	0
Total	120	3	123

**Note: All tutoring must adhere to the TN ALL Corps Tutoring model.*

(c) Scheduling. Select the scheduling model for tutoring currently utilized. Select **all** that apply.

- [x] Tutoring during an intervention block
- [x] before/after school;
- [ ] extended day master schedule
- [ ] other*

Other

* **(d) Frequency.** Select the number of tutoring sessions tutoring students receive per week, on average.
- ○ 2 sessions per week
- ◉ 3 sessions per week
- ○ 4 sessions per week
- ○ 5 sessions per week

* **(e) Duration** Select the most common duration of tutoring sessions, on average.
- ○ 30-44 minutes per session
- ◉ 45-59 minutes per session
- ○ 60+ minutes per session

(f) Implementation Period

Fall Semester (Tutoring must start on or before September 7, 2026 to ensure that students receive the required 12 weeks of tutoring)

Projected Start Date
8/18/2026

Projected End Date
12/4/2026

Spring Semester (Tutoring must start on or before January 25, 2027 to ensure that students receive the required 12 weeks of tutoring)

Projected Start Date
1/11/2027

Projected End Date
4/17/2027

Please confirm that the dates of your program ensure that students will receive 12 weeks of tutoring each semester for the entirety of the school year.
- [x] Yes

(g) Staffing. Select the staffing model your LEA plans to use for tutoring. Select all that apply.
- [x] Current certified staff

- [x] Current educational assistants
- [x] Retired teachers
- [ ] Additional tutoring staff
- [ ] Educational preparation providers/College Students
- [ ] Volunteers
- [ ] High School students in Teaching as a Profession
- [ ] Community partners - (If checked, insert box for name)

* **(h) Resources and Materials.** Select the best description of the resources and materials utilized to deliver tutoring content in tutoring sessions:

- (●) The same HQIM materials used in core content
- ( ) Materials designed to supplement our HQIM core series, created by the same publisher
- ( ) Ancillary Materials from a program or publisher different from our HQIM core series (e.g.- TNFSCS)
- ( ) Materials my district has created for tutoring

(i) Learning Acceleration Strategies. Which learning acceleration strateg(ies) does your district plan to implement? See this document for examples. Select all that apply.

- [x] Frontloading
- [x] Reinforcing Unfinished Learning
- [x] Concurrent or extended time

(j) **Instructional Coherence and Alignment**: How will the district ensure that tutoring is instructionally coherent and aligned with Tier I core instruction? Select all strategies that apply.

- [x] HQIM - Use of HQIM to align tutoring content and objectives to current Tier I content.
- [x] Collaboration - Establish ongoing collaboration and communication between tutors, teachers, and coaches to inform instruction.
- [x] Aligned monitoring tools - Use of aligned or common assessments to monitor student progress and adjust instructional supports
- [x] Aligned tools for instruction - Provide tutors with aligned planning supports to deliver grade-level, Tier I-aligned instruction with effective routines and scaffolds
- [x] Tutor Supports - Implement ongoing coaching and feedback loops and aligned professional learning opportunities to strengthen and refine high-quality tutoring practices.
- [x] Coherence and Consistency - Leverage aligned tools, templates, and TN ALL Corps resources to ensure consistency and quality across tutoring.
- [ ] Other - please describe.

(k) **Monitoring Student Progress**. What standards-based tool(s) will be used to monitor student progress each month?

Grades K-2 ELA: - What state-approved universal reading screener (URS) will be used to monitor student progress each month? - *NOTE: Grade 3 may be progress monitored using the district's URS if foundational skills are an area of need for the student.

Aimsweb

Grades *3-8 ELA / 4-8 math: - What locally adopted standards-based assessments will be used to monitor student progress each month?

Pathways

Additional Assessments - Please describe any additional "monthly" assessments that will be used.

PLC created CFAs

(l) **Tutor Training:**. As required by the Tennessee Learning Loss Remediation and Student Acceleration Act, all tutors must complete the TN ALL Corps Tutor Training.

☑ The LEA will ensure that all certified staff providing tutoring complete the TN ALL Corps Licensed Educator training, and all non-certified staff must complete the TN All Corps Training for Aspiring and Alternative Educators.

Project Narrative

Required Tutoring

Does the district have students in grade K-2 who are legislatively required to receive tutoring?

Yes

If yes, enter the projected number of qualifying students:

45

How will the district prioritize funding for students receiving legislatively required tutoring in grades K-2?

We will ensure that students who are required to receive tutoring are scheduled for tutoring spots first.

Expanding Access to Tutoring

How will the district optimize funding to expand access to tutoring for students in ELA K-8/math 4-8?

We will use any additional funds to support students outside the scope of the requirements of the law to enable more students to be place in tutoring spots.

Resources

TN All Corps Vision for High Quality Tutoring

TN ALL Corps Tutor Training Course for Certified Teachers

TN ALL Corps Tutor Training Course for Aspiring and Alternative Educators

Required Tutoring Guidance

TN ALL Corps High-Dosage, Low-Ratio Tutoring Educator Resources

Resources

2026-27 TN Tutoring Grant ePlan Application Guide

Budget

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - TN Tutoring Grant

Account Number		Total
71100 - Regular Instruction Program		$78,060.00
72210 - Support Services/Regular Instruction Program		$0.00
72710 - Transportation		$0.00
	Total	$78,060.00
	Adjusted Allocation	$78,060.00
	Remaining	$0.00

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - TN Tutoring Grant

71100 - Regular Instruction Program - $78,060.00

Budget Detail		Narrative Description
Account Number:	71100 - Regular Instruction Program	Salaries for tutors providing 1 hour of tutoring three days per week. Tutors follow the low ratio guidelines from TDOE. Oak Ridge Schools certified tutors are paid $50 per hour. total tutors: 30 Elementary - 22 Middle - 8 24 weeks
Line Item Number:	189 - Other Salaries & Wages	
Focus Area:	Tutor Stipends/Salaries	
School Type:	Traditional Public School	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$65,600.00	
Line Item Total:	$65,600.00	
Account Number:	71100 - Regular Instruction Program	Social Security for tutors providing 1 hour of tutoring three days per week. Tutors follow the low ratio guidelines from TDOE. Oak Ridge Schools certified tutors are paid $50 per hour. total tutors: 30 Elementary - 22 Middle - 8 24 weeks
Line Item Number:	201 - Social Security	
Focus Area:	Tutor Stipends/Salaries	
School Type:	Traditional Public School	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$4,037.00	
Line Item	$4,037.00	

Total:		
Account Number:	71100 - Regular Instruction Program	State Retirement for tutors providing 1 hour of tutoring three days per week. Tutors follow the low ratio guidelines from TDOE. Oak Ridge Schools certified tutors are paid $50 per hour. total tutors: 30 Elementary - 22 Middle - 8 24 weeks
Line Item Number:	204 - State Retirement	
Focus Area:	Tutor Stipends/Salaries	
School Type:	Traditional Public School	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$3,918.00	
Line Item Total:	$3,918.00	
Account Number:	71100 - Regular Instruction Program	Medicare for tutors providing 1 hour of tutoring three days per week. Tutors follow the low ratio guidelines from TDOE. Oak Ridge Schools certified tutors are paid $50 per hour. total tutors: 30 Elementary - 22 Middle - 8 24 weeks
Line Item Number:	212 - Employer Medicare	
Focus Area:	Tutor Stipends/Salaries	
School Type:	Traditional Public School	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$945.00	
Line Item Total:	$945.00	
Account Number:	71100 - Regular Instruction Program	Retirement for tutors providing 1 hour of tutoring three days per week. Tutors follow the low ratio guidelines from TDOE. Oak Ridge Schools certified tutors are paid $50 per hour.
Line Item	217 - Retirement - Hybrid Stabilization	

Number:	
Focus Area:	Tutor Stipends/Salaries
School Type:	Traditional Public School
Optional Program Code:	
Location Code:	Oak Ridge Schools (012)
Quantity:	1.00
Cost:	$3,560.00
Line Item Total:	$3,560.00

total tutors: 30
Elementary - 22
Middle - 8
24 weeks

Total for 71100 - Regular Instruction Program:	$78,060.00
Total for all other Account Numbers:	$0.00
Total for all Account Numbers:	$78,060.00
Adjusted Allocation:	$78,060.00
Remaining:	$0.00

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - TN Tutoring Grant

Filter by Location: All - $78,060.00

Account Number Line Item Number	71100 - Regular Instruction Program	Total
189 - Other Salaries & Wages	65,600.00	65,600.00
201 - Social Security	4,037.00	4,037.00
204 - State Retirement	3,918.00	3,918.00
212 - Employer Medicare	945.00	945.00
217 - Retirement - Hybrid Stabilization	3,560.00	3,560.00
Total	78,060.00	78,060.00
	Adjusted Allocation	78,060.00
	Remaining	0.00

Related Documents

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - TN Tutoring Grant

Required Documents

This page is currently not accepting Related Documents.

Assurances

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - TN Tutoring Grant

☑ **The undersigned authorized representative accepts the grant award on behalf of the identified LEA/Charter School ("Grantee"). These Assurances constitute the "Grant Contract" with the State of Tennessee, Department of Education ("State").**

A. SCOPE OF SERVICES AND DELIVERABLES:

A.1. The Grantee shall provide the scope of services and deliverables ("Scope") as required, described, and detailed in this Grant Contract.

A.2. Administration of the program, activities, and services covered by this Grant Contract shall be in accordance with all applicable state and federal statutes, rules, and regulations and the Grantee's application as approved by the State.

A.3. The Grantee shall ensure that all tutors providing tutoring pursuant to this Grant Contract complete the State's Tennessee Accelerating Literacy and Learning Corps ("TN ALL Corps") tutor training. All certified staff providing tutoring services shall complete the State's TN ALL Corps Licensed Educator training, while all non-certified staff shall complete the State's TN ALL Corps Training for Aspiring and Alternative Educators.

A.4. The Grantee shall use grant funds to implement tutoring as described in the Grantee's application and as approved by the State.

A.5. The Grantee shall maintain tutor to student ratios of no more than 1:3 in grades kindergarten through five (K-5) and no more than 1:4 in grades six through eight (6-8).

A.6. The Grantee shall provide tutoring sessions to the same group(s) of students that last between thirty (30) and forty-five (45) minutes 2-3 times per week throughout the school year.

A.7. The Grantee shall provide tutoring to individual students for a full school year with a minimum of twelve (12) weeks per semester. The Grantee shall not exit a student from tutoring mid-year unless the student leaves the local education agency ("LEA"), public charter school authorized by the Tennessee Public Charter Commission ("Public Charter"), or State Special School ("SSS").

A.8. The Grantee shall provide English Language Arts ("ELA") tutoring content for grades kindergarten through eight (K-8) and/or Math tutoring content for grades four through eight (4-8) that is aligned to grade-level Tier I content from district-adopted high-quality instructional materials ("HQIMs").

A.9. The Grantee shall provide tutoring services in ELA and/or Math for individual students for the full 2 school year, with a minimum of twelve (12) weeks per semester.

A.10. The Grantee shall establish monthly progress monitoring schedules that consistently track student outcomes and progress in tutoring.

A.11. The Grantee shall maintain data records for students who complete tutoring and will complete reporting as required and specified by the State at least two (2) times per year.

A.12. The Grantee shall comply with all applicable requirements of all federal and state laws, statutes, executive orders, regulations, requirements, policies, and terms and conditions governing education.

A.13. The Grantee shall maintain a proper accounting system in accordance with generally accepted accounting standards and use appropriate fiscal control(s) and procedure(s) to reduce the risk of fraud, waste, and abuse and to account for and ensure proper expenditure of awarded funds. The Grantee shall report any information on suspected fraud, waste, and/or abuse to the State and the Tennessee Comptroller of the Treasury pursuant to the ""Local Government Instances of Fraud Reporting Act"" (Tenn. Code Ann. § 8-4-501 et seq.).

A.14. The Grantee shall not use awarded funds to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the acquiring entity or the employees of the acquiring entity, or any affiliate of such an organization pursuant to the Carl D. Perkins Career and Technical Education Act of 2006 ("Perkins V"), Section 122(d)(13)(B) (20 U.S.C. § 2342(d)(13)(B)).

A.15. The Grantee shall not use awarded funds to lobby or pay any person or organization for the purpose of lobbying, influencing, or attempting to influence

an officer or employee of an governmental agency, a Member of Congress or the Tennessee General Assembly, an officer or employee of Congress or the Tennessee General Assembly, or an employee of Member of Congress or the Tennessee General Assembly in connection with the awarding of any contract, grant, loan, cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any contract, grant, loan, or cooperative agreement.

A.16. The Grantee shall comply with all applicable federal and state statutes relating to civil rights and nondiscrimination, including but not limited to Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.), which prohibits discrimination on the basis of race, color, or national origin; Title IX of the Education Amendments of 1972, as amended (20 U.S.C. § 1681 et seq.), which prohibits discrimination on the basis of sex; Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicaps; and the Age Discrimination Act of 1975, as amended (42 U.S.C. § 6101 et seq.), which prohibits discrimination on the basis of age.

A.17. The Grantee shall comply with all applicable federal and State statutes relating to financial and programmatic audits and monitoring and make available all financial and programmatic records and other such documents to authorized representatives, including but not limited to the U.S. Department of Education, the Tennessee Department of Education, and the Tennessee Comptroller of the Treasury, for the purpose of conducting monitoring and audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. § 7501 et seq.) and 2 C.F.R. § 200.500 et seq., and other 3 federal and state statutes, as applicable.

State of Tennessee Assurances

☑ * The LEA has attached a signed copy of the full assurances in the related document assurance link found below.

Documents		
Type	**Document Template**	**Document/Link**
(TN Tutoring) Assurances [Upload at least 1 document(s)]	(TN Tutoring) Assurances	TNTutoringAssurances 2026-2027 Signed BB

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - TN Tutoring Grant Application Checklist

This checklist is a means of communication between TDOE and LEAs regarding the allowability and allocability of the items submitted in the funding application. Please follow the steps below to ensure that the funding application contains items that are in compliance with program requirements.

- After the LEA submits the application, TDOE will review the application and mark each section as OK, Not Applicable, or Attention Needed. If the application contains no items that are marked as Attention Needed, the application will be approved.
- If the application contains items that are marked as Attention Needed, the application will be returned to the LEA with a status of not approved. The LEA will review the checklist for items that are marked Attention Needed and make the necessary changes to those items. Only the checked items in the sections marked Attention Needed are to be corrected and/or explained. Each section marked Attention Needed also has a place where TDOE may provide notes to explain those items. The LEA should check for notes and additional comments.
- Once the LEA has made the necessary adjustments, the LEA will resubmit the application for approval. If TDOE determines that the item has been corrected, Attention Needed will be changed to OK by the TDOE Reviewer. If the items that were marked Attention Needed still have not been corrected, the application will be returned again to the LEA with a status of not approved.
- Applications that contain no items that are marked Attention Needed will be approved.

General Checklist Comment		
As a reminder, districts must have an approved ePlan application before funds can be spent or reimbursements requested.	Darlene Estes-DelRe	9/4/2026 11:19:16 AM

Checklist Description (Collapse All Expand All)

1. Cover Page	OK	Darlene Estes-DelRe	9/4/2026 11:19:16 AM
1.01 Cover Page			
2. Program Detail Page #1	OK	Darlene Estes-DelRe	9/4/2026 11:19:16 AM
2.01 a. Qualifying Student Projection			
2.02 b. Additional Student Projection			
2.03 c. Scheduling			
2.04 d. Frequency			
2.05 f. Implementation Period *Fall Semester Start & End Date *Spring Semester Start & End Date *Checkbox to confirm that students will receive 12 weeks of tutoring each semester			
2.06 g. Staffing			
2.07 h. Resource and Materials			
2.08 i. Learning Acceleration Strategies			
2.09 j. Instructional Coherence and Alignment			
2.10 k. Monitoring Student Progress *Grades K-2 ELA *Grades *3-8 ELA / 4-8 math *Additional Assessments			
2.11 l. Tutor Training			
3. TN Tutoring Project Narrative	OK	Darlene Estes-DelRe	9/4/2026 11:19:16 AM
3.01 Required Tutoring			
3.02 Prioritizing Funding for K-2 Required Tutoring			
3.03 Expanding Access for students in ELA K-8/math 4-8			
4. Assurances	OK	Darlene Estes-DelRe	9/4/2026 11:19:16 AM
4.01 Assurances			
4.02 Assurances Attachment			
5. Budget	Attention Needed	Darlene Estes-DelRe	9/4/2026 11:19:16 AM
5.01 Budget #1 Check			☑

District-facing: For 71100-189 Salaries and Wages, Please revise the budget narratives to include the total HC and number of weeks. For 71100-399 Contracted Services, please update the budget narrative to provide a description of the services to be contracted and provide a breakdown of costs.

Please ensure your budget narratives align with the program details. For example, if allocating funds for tutors to provide tutoring services 3 days each week, please indicate 3 times each week in (c) schedule.

**Note: Program Details indicate 2x each week, budget narratives indicate 3x.*

Oak Ridge Schools (012) Public District - FY 2027 - TN Tutoring Grant Application - Rev 0 - New Applicant Summary

Grant Name	Applicant Name	Application Number	Budget Amount	Applicant Score
TN Tutoring Grant	Oak Ridge Schools	75	$78,060.00	1 - Approved for program funding

Oak Ridge SCHOOLS

September 8, 2026

RE: Request for Board Approval for TN Tutoring Grant & Literacy Materials Implementation Support Grant

I request your approval for the TN Tutoring Grant and the Literacy Materials Implementation Support Grant offered by the Tennessee Department of Education. These competitive grant opportunities align directly with our district's commitment to accelerating student achievement, strengthening Tier I instruction, and ensuring literacy success for all learners.

The TN Tutoring Grant is designed to support districts in strengthening and expanding high-quality tutoring for students in grades K–8 (ELA) and/or grades 4–8 (math).

This approach builds upon our existing high-dosage, low-ratio tutoring framework and ensures that all tutoring efforts remain instructionally aligned and strategically targeted.

Participation in this grant requires maintaining and submitting key student data at least twice per year. Our district is prepared to meet these reporting requirements and leverage the data to monitor progress, refine instructional practices, and ensure strong outcomes for participating students.

Approval to pursue these grant opportunities will allow our district to:

- Expand access to evidence-based tutoring supports.
- Strengthen alignment between intervention and core instruction.
- Accelerate literacy growth for our most vulnerable early learners.
- Use data-driven decision-making to maximize impact.

Both grants are fully aligned with our strategic priorities and represent a meaningful opportunity to enhance student outcomes while leveraging state resources responsibly and effectively.

Kelly Williams, Ed.D
Executive Director of Teaching & Learning
Oak Ridge Schools

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - History Log

Attention Needed	Date	User	Status (S)/Comment (C)	S/C
	9/3/2026 3:30:29 PM	Lena Thomas Moore	Status changed to 'TDOE Literacy Materials Implementation Support Grant Director Approved'.	S
☐	9/3/2026 7:00:06 AM	Bruce Borchers	Agreed to "By submitting this automated application, the local education agency representatives assure that the application will be authorized by the board of education of the local education agency, and the undersigned representatives have been duly authorized by formal action of the board to file this application for, and on behalf of, the local education agency, and otherwise to act as the authorized representatives of the local education agency in connection with this application. By submitting this automated application, the local education agency is acknowledging that it understands and agrees to abide by the applicable assurances attached to this application."	C
	9/3/2026 7:00:06 AM	Bruce Borchers	Status changed to 'LEA Authorized Representative Approved'.	S
	9/3/2026 5:54:50 AM	Jenifer VanDyke	Status changed to 'LEA Fiscal Representative Approved'.	S
	9/2/2026 5:58:49 PM	Kelly Williams	Status changed to 'Draft Completed'.	S
	8/19/2026 7:35:26 AM	Kelly Williams	Status changed to 'Draft Started'.	S
	8/14/2026 4:53:32 PM	Spencer Yonce	Status changed to 'Not Started'.	S

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - Allocations

Allocation Type (1)	Literacy Materials	Total
Original	$90,000.00	$90,000.00
Incoming Carryover	$0.00	$0.00
Outgoing Carryover	$0.00	$0.00
Reallocated	$0.00	$0.00
Additional	$0.00	$0.00
Released	$0.00	$0.00
Consortium	$0.00	$0.00
Forfeited	$0.00	$0.00
FER Released	$0.00	$0.00
Total	$90,000.00	$90,000.00

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - Contacts

Required Contacts

This page is currently not accepting Contacts.

Cover Page

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - Literacy Materials Implementation Support Grant

LEA ID#	LEA Name
012	Oak Ridge Schools

LEA Official Address

Street	City	Zip Code
304 NEW YORK AVE	Oak Ridge	37830

Phone: 8654259013

Director of Schools

Name	Email	Phone
Dr Bruce Borchers	btborchers@ortn.edu	865-423-9011

Literacy Materials Implementation Support Grant Point of Contact

Name	Email	Phone
Melanie Kosko	mkosko@ortn.edu	865-425-9057

Shipping Material Point of Contact

Name: Melanie Kosko

Email: mkosko@ortn.edu

Phone: 8654259057

Fiscal Representative Point of Contact

Name: Jenifer Van Dyke

Email: jvdyke@ortn.edu

Phone
865-425-9001

Program Details

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - Literacy Materials Implementation Support Grant

1. What grade levels will be supported?

- [ ] PreK
- [ ] K
- [ ] K-2
- [x] 3-5
- [x] 6-8
- [ ] 9-12

2. What HQIM is being supported?

We are supporting Guidebooks and Amplify.

3. How many classrooms are being supported?

16

4. Approximately how many students are being supported?

1600

Assurances

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - Literacy Materials Implementation Support Grant

Comprehensive Literacy State Development Grant ASSURANCES

An authorized Grantee representative must sign below to indicate approval of the contents of the Grantee application and these Assurances for the Comprehensive Literacy State Development Grant allocation

The undersigned authorized representative accepts the grant award on behalf of the identified school district ("Grantee"). These Assurances, together with the grant application information and Application Assurances submitted by the Grantee, constitute the "Grant Contract" with the State of Tennessee, Department of Education ("TDOE" or "the State").

☑ * The Grantee hereby agrees to the following Assurances:

1.	The Grantee shall actively engage with the TDOE and identified vendor in the Literacy Materials Implementation Support Grant to support the implementation of high-quality instructional materials (HQIM) in their districts to increase literacy achievement.
2.	The Grantee shall actively engage in the equivalent of 20 direct vendor support days annually for the five years of the grant focusing on the implementation of the adopted HQIMs.
3.	The Grantee shall have district leaders, school leaders, and identified teachers complete three unique asynchronous learning modules each year of the five years of the grant and complete any required forms or coursework related to the modules.
4.	The Grantee shall work with a contracted vendor to collect and share Instructional Practice Guide (IPG) and HQIM Implementation Framework data for the selected grade band supported by the grant three times a year during the terms of the grant from a predetermined amount of classrooms.
5.	The Grantee shall actively participate in all in-person and virtual Acceleration for All HQIMs events during the grant period, in addition to their direct vendor support days.
6.	The Grantee shall submit all reimbursement requests for spending by June 15 annually during the five years of the grant.
7.	The Grantee will complete all required annual surveys as shared from their contracted vendor and/or the department by June 30 each year.
8.	The Grantee shall comply with all applicable requirements of all federal and state laws, statutes, executive orders, regulations, requirements, policies, terms and conditions governing education.
9.	The Grantee shall maintain a proper accounting system in accordance with generally accepted accounting standards and use appropriate fiscal control(s) and procedure(s) to reduce the risk of 2 fraud, waste, and abuse and to account for and ensure proper expenditure of awarded funds. The Grantee shall report any information on suspected fraud, waste, and/or abuse to the Tennessee Department of Education and the Tennessee Comptroller of the Treasury pursuant to the "Local Government Instances of Fraud Reporting Act" (T.C.A. § 8-4-501).
10.	The Grantee shall not use awarded funds to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the acquiring entity or the employees of the acquiring entity, or any affiliate of such an organization (Perkins V, Section 122(d)(13)(B)).

11.	The Grantee shall not use awarded funds to lobby or pay any person or organization for the purpose of lobbying, influencing, or attempting to influence an officer or employee of an governmental agency, a Member of Congress or the Tennessee General Assembly, an officer or employee of Congress or the Tennessee General Assembly, or an employee of Member of Congress or the Tennessee General Assembly in connection with the awarding of any contract, grant, loan, cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any contract, grant, loan, or cooperative agreement.
12.	The Grantee shall comply with all federal and State statutes relating to civil rights and nondiscrimination, including but not limited to, Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.), which prohibits discrimination on the basis of race, color, or national origin; Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683 and 1685-1686), which prohibits discrimination on the basis of sex; Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), which prohibits discrimination on the basis of handicaps; and the Age Discrimination Act of 1975, as amended (42 U.S.C. 61016107), which prohibits discrimination on the basis of age.
13.	The Grantee shall comply with all applicable federal and State statutes relating to financial and programmatic audits and monitoring and make available all financial and programmatic records and other such documents to authorized representatives, including but not limited to, the U.S. Department of Education, the Tennessee Department of Education, and the Tennessee Comptroller of the Treasury, for the purpose of conducting monitoring and audits in accordance with the Single Audit Act Amendments of 1996 and 2 CFR §200, Subpart F, "Audit Requirements" and/or Section 215.97, and other federal and Tennessee statutes, as applicable.

State of Tennessee Assurances

☑ * The LEA agrees to the State of Tennessee Assurances and has sent **Attachment A** to cpo.auditnotice@tn.gov.

Click here to download the State of Tennessee Assurances.

Budget

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - Literacy Materials Implementation Support Grant

Account Number		Total
71100 - Regular Instruction Program		$10,000.00
72210 - Support Services/Regular Instruction Program		$80,000.00
	Total	$90,000.00
	Adjusted Allocation	$90,000.00
	Remaining	$0.00

Budget Detail

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - Literacy Materials Implementation Support Grant

71100 - Regular Instruction Program - $10,000.00

Budget Detail		Narrative Description
Account Number:	71100 - Regular Instruction Program	Substitute teachers for Grant-specific professional learning opportunities including: o classroom learning walks, o vendor-facilitated professional learning opportunities, and o professional learning collaboratives. - Intellectual preparation meetings
Line Item Number:	195 - Certified Substitute Teachers	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$7,430.00	
Line Item Total:	$7,430.00	
Account Number:	71100 - Regular Instruction Program	Social Security for Substitute teachers for Grant-specific professional learning opportunities including: o classroom learning walks, o vendor-facilitated professional learning opportunities, and o professional learning collaboratives. - Intellectual preparation meetings
Line Item Number:	201 - Social Security	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$462.00	
Line Item Total:	$462.00	
Account Number:	71100 - Regular Instruction Program	Medicare for Substitute teachers for Grant-specific professional learning opportunities including: o classroom learning walks, o vendor-facilitated professional learning opportunities, and o professional learning collaboratives. - Intellectual preparation meetings
Line Item Number:	212 - Employer Medicare	
Optional		

Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$108.00	
Line Item Total:	$108.00	
Account Number:	71100 - Regular Instruction Program	Supplemental instructional materials for grades 5-8, which may include but are not limited to iPads, headphones, instructional texts, and other items deemed necessary by the Literacy Coordinator as they relate to this grant funding source.
Line Item Number:	429 - Instructional Supplies & Materials	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$2,000.00	
Line Item Total:	$2,000.00	

Total for 71100 - Regular Instruction Program:	$10,000.00
Total for all other Account Numbers:	$80,000.00
Total for all Account Numbers:	$90,000.00
Adjusted Allocation:	$90,000.00
Remaining:	$0.00

Budget Detail

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - Literacy Materials Implementation Support Grant

72210 - Support Services/Regular Instruction Program - $80,000.00

Budget Detail		Narrative Description
Account Number:	72210 - Support Services/Regular Instruction Program	Contracted Services with NIET scaling and spreading work started in 2026-2027 grant year. This work will be complete by June 30.
Line Item Number:	399 - Other Contracted Services	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$80,000.00	
Line Item Total:	$80,000.00	

Total for 72210 - Support Services/Regular Instruction Program:	$80,000.00
Total for all other Account Numbers:	$10,000.00
Total for all Account Numbers:	$90,000.00
Adjusted Allocation:	$90,000.00
Remaining:	$0.00

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - Literacy Materials Implementation Support Grant

Filter by Location: All - $90,000.00

Account Number Line Item Number	71100 - Regular Instruction Program	72210 - Support Services/Regular Instruction Program	Total
195 - Certified Substitute Teachers	7,430.00		7,430.00
201 - Social Security	462.00		462.00
212 - Employer Medicare	108.00		108.00
399 - Other Contracted Services	0.00	80,000.00	80,000.00
429 - Instructional Supplies & Materials	2,000.00		2,000.00
Total	10,000.00	80,000.00	90,000.00
		Adjusted Allocation	90,000.00
		Remaining	0.00

Related Documents

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - Literacy Materials Implementation Support Grant

Required Documents

This page is currently not accepting Related Documents.

Oak Ridge Schools (012) Public District - FY 2027 - Literacy Materials Implementation Support Grant - Rev 0 - New Applicant Summary

Grant Name	Applicant Name	Application Number	Budget Amount	Applicant Score
Literacy Materials Implementation Support Grant	Oak Ridge Schools	26	$90,000.00	1 - Approved for program funding

DATE: September 10, 2026
SUBJECT: Approval of TN Tutoring Sustainability District Advisory Council Grant

The Tutoring Sustainability District Advisory Council consists of leaders from 12 districts across the state that have experience in implementing effective, evidence-based tutoring programs grounded in the TN ALL Corps Tutoring Model. As part of the council, district representatives will engage in sharing feedback, shaping resources, and informing best practices in tutoring to strengthen the implementation and long-term sustainability of high-quality tutoring across Tennessee. Each of the selected districts has designated a representative, such as a supervisor, school leader, academic coach, or site coordinator to serve on the Tutoring Sustainability Advisory Council. The Oak Ridge Schools representative is Melanie Kosko, Literacy Coordinator. LEAs will receive allocations of $50,000 to perform duties of the council. Allowable expenditures include personnel and travel to support the activities of the council.

The grant supports Oak Ridge Schools' commitment to ensuring that every student is prepared for college, career, and life success. Tutoring supports the Learn component of the district's Portrait of a Graduate by strengthening foundational academic knowledge, problem-solving, and communication.

The grant also aligns with the district's focus on providing timely, evidence-informed support to students and using data to identify needs, monitor progress, and evaluate the effectiveness of instructional strategies.

Kelly Williams, EdD
Executive Director of Teaching & Learning
Oak Ridge Schools

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - History Log

Attention Needed	Date	User	Status (S)/Comment (C)	S/C
	8/17/2026 10:05:18 AM	Kenecia Sullivan	Status changed to 'TDOE Tutoring Sustainability District Advisory Council Director Approved'.	S
☐	8/13/2026 9:37:13 AM	Kenecia Sullivan	The FY27 Tutoring Sustainability District Advisory Council ePlan application is now **fully approved** for Oak Ridge. The ePlan application status will reflect as *Approved* once internal updates have been completed.	C
☐	8/11/2026 1:04:23 PM	Bruce Borchers	Agreed to "By submitting this automated application, the local education agency representatives assure that the application will be authorized by the board of education of the local education agency, and the undersigned representatives have been duly authorized by formal action of the board to file this application for, and on behalf of, the local education agency, and otherwise to act as the authorized representatives of the local education agency in connection with this application. By submitting this automated application, the local education agency is acknowledging that it understands and agrees to abide by the applicable assurances attached to this application."	C
	8/11/2026 1:04:23 PM	Bruce Borchers	Status changed to 'LEA Authorized Representative Approved'.	S
	8/11/2026 1:01:08 PM	Jenifer VanDyke	Status changed to 'LEA Fiscal Representative Approved'.	S
	8/11/2026 11:39:25 AM	Kelly Williams	Status changed to 'Draft Completed'.	S
	8/10/2026 8:05:27 AM	Kelly Williams	Status changed to 'Draft Started'.	S
	8/3/2026 4:42:54 PM	Spencer Yonce	Status changed to 'Not Started'.	S

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - Allocations

Allocation Type (1)	Tutoring Sustainability	Total
Original	$50,000.00	$50,000.00
Incoming Carryover	$0.00	$0.00
Outgoing Carryover	$0.00	$0.00
Reallocated	$0.00	$0.00
Additional	$0.00	$0.00
Released	$0.00	$0.00
Consortium	$0.00	$0.00
Forfeited	$0.00	$0.00
FER Released	$0.00	$0.00
Total	$50,000.00	$50,000.00

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - Contacts

Required Contacts

This page is currently not accepting Contacts.

Cover Page

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - Tutoring Sustainability District Advisory Council

*** LEA ID#**	*** LEA Name**
012	Oak Ridge Schools

LEA Official Address

* Street	* City	* Zip Code
304 NEW YORK AVE	Oak Ridge	37830-5217
* Phone	* LEA Website	
8654259013	www.ortn.edu	

Director of Schools

* Name	* Email	* Phone
Dr. Bruce Bochers	btborchers@ortn.edu	865-425-9011

Tutoring Sustainability District Advisory Council Contact

* Name	* Email	* Phone
Melanie Kosko	mkosko@ortn.edu	865-425-9057

Resources

Tutoring Sustainability District Advisory Council Guide

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - Tutoring Sustainability District Advisory Council

Account Number		Total
72210 - Support Services/Regular Instruction Program		$50,000.00
	Total	$50,000.00
	Adjusted Allocation	$50,000.00
	Remaining	$0.00

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - Tutoring Sustainability District Advisory Council

72210 - Support Services/Regular Instruction Program - $50,000.00

Budget Detail		Narrative Description
Account Number:	72210 - Support Services/Regular Instruction Program	0.4 FTE for personnel to perform council duties within the regular duties and regular working hours including but not limited to: Actively engage in six virtual, 90-minute Advisory Council meetings. · Contribute resources, videos, and materials that will support the creation of high-quality resources to strengthen practices statewide. · Provide feedback on submitted resources to ensure that high-quality resources are shared across the state. · Collaborate with the department, including CORE regional consultants, regarding tutoring models, available resources, and anticipated future tutoring needs to be shared during Advisory Council Meetings. · Participate in 2 virtual and 2 in-person convenings regarding tutoring best practices aligned with the TN ALL Corps Model.
Line Item Number:	189 - Other Salaries & Wages	
Focus Area:	Professional Development	
School Type:	Traditional Public School	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$38,506.67	
Line Item Total:	$38,506.67	
Account Number:	72210 - Support Services/Regular Instruction Program	30 hour ($25 per hour) Stipend for council duties outside of the regular contracted hours including but not limited to: Actively engage in six virtual, 90-minute Advisory Council meetings. · Contribute resources, videos, and materials that will support the creation of high-quality resources to strengthen practices statewide. · Provide feedback on submitted resources to ensure that high-quality resources are shared across the state. · Collaborate with the department, including CORE regional consultants, regarding tutoring models, available resources, and anticipated future tutoring needs to be shared during Advisory Council Meetings.
Line Item Number:	189 - Other Salaries & Wages	
Focus Area:	Tutor Stipends/Salaries	
School Type:	Traditional Public School	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$750.00	

Line Item Total:	$750.00	· Participate in 2 virtual and 2 in-person convenings regarding tutoring best practices aligned with the TN ALL Corps Model.
Account Number:	72210 - Support Services/Regular Instruction Program	Social Security benefits for Stipend (30 hr) + Salary (0.40 FTE)
Line Item Number:	201 - Social Security	
Focus Area:	Tutor Stipends/Salaries	
School Type:	Traditional Public School	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$2,433.91	
Line Item Total:	$2,433.91	
Account Number:	72210 - Support Services/Regular Instruction Program	State retirement for Stipend (30 hr) + Salary (0.40 FTE)
Line Item Number:	204 - State Retirement	
Focus Area:	Tutor Stipends/Salaries	
School Type:	Traditional Public School	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$2,492.80	
Line Item Total:	$2,492.80	
Account Number:	72210 - Support Services/Regular Instruction Program	Life Insurance for Stipend (30 hr) + Salary (0.40 FTE)

Line Item Number:	206 - Life Insurance
Focus Area:	Tutor Stipends/Salaries
School Type:	Traditional Public School
Optional Program Code:	
Location Code:	Oak Ridge Schools (012)
Quantity:	1.00
Cost:	$48.00
Line Item Total:	$48.00

Account Number:	72210 - Support Services/Regular Instruction Program
Line Item Number:	208 - Dental Insurance
Focus Area:	Tutor Stipends/Salaries
School Type:	Traditional Public School
Optional Program Code:	
Location Code:	Oak Ridge Schools (012)
Quantity:	1.00
Cost:	$156.00
Line Item Total:	$156.00

Dental for Stipend (30 hr) + Salary (0.40 FTE)

Account Number:	72210 - Support Services/Regular Instruction Program
Line Item Number:	212 - Employer Medicare
Focus Area:	Tutor Stipends/Salaries

Medicare for Stipend (30 hr) + Salary (0.40 FTE)

School Type:	Traditional Public School	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$569.22	
Line Item Total:	$569.22	
Account Number:	72210 - Support Services/Regular Instruction Program	Vision Ins. for Stipend (30 hr) + Salary (0.40 FTE)
Line Item Number:	299 - Other Fringe Benefits	
Focus Area:	Tutor Stipends/Salaries	
School Type:	Traditional Public School	
Optional Program Code:		
Location Code:	Oak Ridge Schools (012)	
Quantity:	1.00	
Cost:	$43.40	
Line Item Total:	$43.40	
Account Number:	72210 - Support Services/Regular Instruction Program	Travel expenses to participate in TN ALL Corps convenings. 330 mile @ .76 = 250.80 Hotel Room approximately $350/night. Per diem $130 for travel to/from convening.
Line Item Number:	524 - In-Service / Staff Development	
Focus Area:	Professional Development	
School Type:	Traditional Public School	
Optional Program Code:		

Location Code:	Oak Ridge Schools (012)
Quantity:	1.00
Cost:	$5,000.00
Line Item Total:	$5,000.00

Total for 72210 - Support Services/Regular Instruction Program:	$50,000.00
Total for all other Account Numbers:	$0.00
Total for all Account Numbers:	$50,000.00
Adjusted Allocation:	$50,000.00
Remaining:	$0.00

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - Tutoring Sustainability District Advisory Council

Filter by Location: All - $50,000.00

Account Number Line Item Number	72210 - Support Services/Regular Instruction Program	Total
189 - Other Salaries & Wages	39,256.67 +$39,256.67	39,256.67 +$39,256.67
201 - Social Security	2,433.91 +$2,433.91	2,433.91 +$2,433.91
204 - State Retirement	2,492.80 +$2,492.80	2,492.80 +$2,492.80
206 - Life Insurance	48.00 +$48.00	48.00 +$48.00
208 - Dental Insurance	156.00 +$156.00	156.00 +$156.00
212 - Employer Medicare	569.22 +$569.22	569.22 +$569.22
299 - Other Fringe Benefits	43.40 +$43.40	43.40 +$43.40
524 - In-Service / Staff Development	5,000.00 +$5,000.00	5,000.00 +$5,000.00
Total	50,000.00 +$50,000.00	50,000.00 +$50,000.00
	Adjusted Allocation	50,000.00
	Remaining	0.00

Project Narrative

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - Tutoring Sustainability District Advisory Council

* 1. Implementation Experience: Describe your district's TN ALL Corps implementation experience. In your response, please include the number of years implemented, the grade levels and content areas served, as well as the systems you established to ensure instructional coherence, responsive tutor training and support, and standards based progress monitoring. Provide examples that show how these systems operate in practice.

Oak Ridge Schools has sustained TN ALL Corps tutoring for five years, serving grades K-8 in both reading and math. To ensure high-impact results, we utilize a robust district-level monitoring system that tracks student growth across universal screeners and standards-based benchmarks. Central to our success is a multidisciplinary District RTI Team, comprising executive leadership, content coordinators, and building-level administrators, that has evolved from a compliance-focused body into a dynamic professional learning community. Today, this team serves as a collaborative hub for analyzing real-time data, scaling evidence-based "best practices," and troubleshooting implementation hurdles to ensure instructional coherence across all school sites.

To ensure instructional coherence, all tutors, including those who are not the teacher of record, have full access to Tier 1 High-Quality Instructional Materials (HQIM). Our communication loop is structured through building-level PLC coaches who meet weekly with grade-level teams to define unit and weekly goals. These coaches then act as liaisons to support staff (RTI, ELL, Special Education, and tutors) in monthly collaboration sessions. This process ensures that supplemental support is not isolated; instead, it is directly anchored to Tier 1 priorities, allowing support staff to reinforce the specific content and skills students are encountering in their core classrooms.

To strengthen instructional coherence across classrooms and intervention settings, I coordinate collaborative unit preparation structures involving grade-level teachers, interventionists, tutors, special education staff, instructional coaches, and administrators. During these collaborative planning sessions, teams engage in deep analysis of upcoming units using shared unit preparation tools and protocols. Together, educators identify the key concepts and knowledge students will build, unpack priority standards, analyze culminating writing or performance tasks, determine essential vocabulary, anticipate potential student misconceptions or areas of difficulty, and discuss opportunities for academic discourse. Teams also identify prerequisite skills and standards that may impact student success and use this information to proactively plan scaffolds, acceleration supports, and responsive

instruction. These collaborative structures ensure that tutoring, intervention, and Tier I instruction remain tightly aligned to grade-level expectations and high-quality instructional materials while building collective ownership for student learning across all support systems.

2. Tutoring Expertise and Resource Contribution: Part 1- Describe your experience presenting tutoring best practices and reviewing or developing tutoring resources within your district. Include examples of how you communicate evidence based practices, the type of feedback you provide on tutoring resources, and any high quality, standards aligned resources you have created or contributed.

Historically, district-level RTI meetings focused primarily on regulatory compliance and logistical requirements. However, we have intentionally shifted our culture to prioritize instructional excellence. Our meetings have morphed into a collaborative forum where we disseminate evidence-based practices gathered from TDOE ALL Corps events and share "real-time" field data on what is and is not working in our classrooms. By moving beyond a checklist mentality, we have created a space for building leaders to engage in honest reflection, troubleshoot implementation hurdles, and scale successful strategies across the district.

The district ELA Coordinator attends PLCs with K-8 teachers and support staff to bridge the gap between theory and practice. Rather than traditional sit-and-get training, these sessions function as instructional cycles where we plan units or lessons, review learning walk data, or analyze student work to ensure vertical coherence. One cornerstone of our formal professional development was a book study of The Writing Revolution, and these informal check-ins allow us to provide targeted, "on-the-ground" coaching to ensure those evidence-based writing strategies are being integrated into our HQIM effectively across all grade levels and support classes.

To ensure sustainable success, the literacy coordinator led the development of a district-wide resource library designed to provide buildings with immediate access to high-quality instructional supplemental materials and research-based intervention materials. Examples of this curated toolkit include:

i. 95 Percent Group Materials: Integrated specifically to align with our ELA curriculum's Skills Block, providing targeted intervention that supports core instruction.

ii. CKLA units: Utilized to support the use of high-quality texts while supporting building knowledge about the world.

iii. TNFSCS: Curriculum supplement which follows evidence-based research to support the development of critical literacy skills in PreK-2nd grade.

By vetting and centralizing these resources, we have removed the burden of "searching for materials" from our teachers, ensuring that the supplemental tools used in tutoring are standards-aligned and high-quality.

Part 2- Describe your experience in coaching, mentoring, or supporting other districts. Include examples of leading collaboration, building capacity, or contributing to regional or statewide efforts.

I have extensive experience coaching, mentoring, and supporting educators, leaders, and districts through instructional improvement initiatives at the school, district, regional, and statewide levels. Across my roles with Oak Ridge Schools and the Tennessee Department of Education, my work has focused on building leadership capacity, facilitating collaboration, and supporting sustainable systems for high-quality instruction and coaching. In my current role as Literacy Coordinator for Oak Ridge Schools, I support principals, coaches, and teachers through professional learning, instructional coaching, PLC support, and continuous improvement cycles. I regularly collaborate with district and school leaders to strengthen lesson preparation processes, instructional feedback practices, and implementation of high-quality instructional materials. As part of our district's involvement in Tennessee's Acceleration for All initiative, I participate in collaborative statewide meetings focused on instructional leadership and acceleration practices. I also support leaders in becoming more confident and effective participants in PLC conversations centered on student learning and instructional planning. In addition, Oak Ridge Schools serves as an agency training site for Cognitive Coaching®, which has allowed me to support leaders and teachers across our district as well as educators from multiple districts. Through this work, I help facilitate professional learning experiences focused on reflective practice, coaching conversations, and leadership development. I also coordinate opportunities for leaders from neighboring districts to visit and observe our principal PLC structures and collaborative practices in action, helping build regional partnerships and shared learning.

Prior to my district leadership role, I served with the Tennessee Department of Education as Director of Early Literacy and Coaching and as an Early Literacy Coordinator. In these positions, I supervised and developed Reading Coach Consultants across the state and supported district coaches, school leaders, and teachers in implementing early literacy initiatives. I facilitated statewide and regional professional learning, developed coaching network resources, created bridge-to-practice assignments, and led monthly collaboration meetings designed to strengthen coaching practices and instructional leadership. I worked closely with district stakeholders to analyze data, identify needs, and develop actionable next steps for improvement. As a Reading Coach Consultant for the Tennessee Department of Education, I directly supported academic coaches across multiple school systems, helping leaders engage in continuous improvement cycles and strengthen early literacy instruction in more than twenty schools. My work emphasized relationship-building, collaborative problem

solving, and differentiated support tailored to district and school needs.
Additionally, I created and lead Oak Ridge Schools' district-wide mentoring and induction program, Three to Thrive, a comprehensive three-year support model designed to build teacher capacity, strengthen instructional alignment, and improve teacher retention. The program provides intentional onboarding, coaching, mentoring, and professional learning for all educators new to the district, regardless of experience level. I developed the vision, structure, and professional learning progression for the program, aligning it to our district instructional beliefs, collaborative norms, and core values. Through Three to Thrive, I coordinate collaboration among district coordinators, PLC coaches, mentors, administrators, and teachers to ensure new staff members receive consistent, high-quality support. The program emphasizes instructional clarity, PLC collaboration, student engagement, reflective practice, and continuous improvement, while also building leadership capacity in mentors and teacher leaders across the district. This work has strengthened cross-school collaboration, fostered a culture of collective responsibility, and created systems that support both teacher growth and student success.
Throughout my career, I have consistently worked to build the capacity of educators and leaders by creating structures for meaningful collaboration, facilitating professional learning grounded in adult learning principles, and fostering strong partnerships across schools and districts.

3. Theory of Action and Program Effectiveness: Describe your district's theory of action for tutoring and explain how it drives the effectiveness of your TN ALL Corps tutoring program. In your response, include the research or evidence that informs your approach, and demonstrates program impact using student growth data, qualitative evidence, or other measurable outcomes.

I have extensive experience coaching, mentoring, and supporting educators, leaders, and districts through instructional improvement initiatives at the school, district, regional, and statewide levels. Across my roles with Oak Ridge Schools and the Tennessee Department of Education, my work has focused on building leadership capacity, facilitating collaboration, and supporting sustainable systems for high-quality instruction and coaching. In my current role as Literacy Coordinator for Oak Ridge Schools, I support principals, coaches, and teachers through professional learning, instructional coaching, PLC support, and continuous improvement cycles. I regularly collaborate with district and school leaders to strengthen lesson preparation processes, instructional feedback practices, and implementation of high-quality instructional materials. As part of our district's involvement in Tennessee's Acceleration for All initiative, I participate in collaborative statewide meetings focused on instructional leadership and acceleration practices. I also support

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strengthened cross-school collaboration, fostered a culture of collective responsibility, and created systems that support both teacher growth and student success.
Throughout my career, I have consistently worked to build the capacity of educators and leaders by creating structures for meaningful collaboration, facilitating professional learning grounded in adult learning principles, and fostering strong partnerships across schools and districts.

4. Leadership Structure and Commitment: Describe the leadership structures and commitments that guide TN ALL Corps tutoring in your district, highlighting key roles and the actions leaders take to ensure strong, sustained implementation.

Oak Ridge Schools' implementation of TN ALL Corps is guided by a collaborative leadership structure that prioritizes instructional coherence, continuous improvement, and long-term sustainability. The district's approach aligns closely with the Tennessee Department of Education's high-dosage, low-ratio tutoring framework, which emphasizes small-group tutoring sessions, alignment with Tier I instruction, and ongoing progress monitoring.
District leadership provides the overall vision, coordination, and accountability for TN ALL Corps implementation. District leaders oversee program design, staffing, scheduling, funding, and compliance with state requirements while ensuring tutoring remains aligned to district academic priorities and student achievement goals. District leaders also analyze benchmark, screener, and TCAP data with principals to identify trends in district tutoring data that indicate the need for change in structure, curricula, or personnel. Principals work with school teams to identify students most in need of support and to monitor the effectiveness of tutoring services over time.
Curriculum coordinators, PLC coaches, interventionists, and lead teachers play a critical role in sustaining strong implementation. These leaders support tutors through professional learning, Cognitive Coaching, collaborative planning, modeling of instructional practices, and data discussions focused on student growth.
District and school leaders also demonstrate a commitment to continuous improvement by routinely reviewing implementation data, identifying barriers such as scheduling or staffing challenges, and adjusting structures to strengthen student participation and outcomes.

5. Approach to Collaboration & Communication: Describe your approach to collaboration and communication with stakeholders, including how you gather feedback, engage district and school staff, and use input to strengthen tutoring implementation.

Oak Ridge Schools is committed to maintaining strong collaboration and communication structures that support effective and sustainable implementation of TN ALL Corps tutoring. The district believes that high-quality tutoring programs are

strengthened through continuous engagement with stakeholders, intentional feedback systems, and collaborative problem-solving at both the district and school levels.

Oak Ridge Schools uses a multi-layered communication and feedback process to ensure that tutoring implementation remains responsive to student, staff, and school needs. District leaders maintain regular communication with principals, coordinators, interventionists, tutors, teachers, and families regarding tutoring expectations, student progress, scheduling, and program effectiveness. School leaders are active partners in implementation and help ensure that tutoring structures remain aligned to each school's instructional priorities and operational realities.

Oak Ridge Schools gathers feedback through surveys administered at multiple levels throughout the school year. District leadership utilizes staff, principal, student, and family surveys to identify strengths, challenges, concerns, instructional needs, and opportunities for improvement. Survey data is reviewed collaboratively by district and school leaders and is used to refine tutoring structures, strengthen communication, improve professional learning, and address barriers to participation or effectiveness.

A key component of the district's collaboration structure is the use of quarterly principal Professional Learning Communities (PLCs). These PLCs serve as both leadership development opportunities and structured feedback loops for program implementation. During quarterly meetings, principals analyze student data, discuss implementation successes and challenges, share effective practices across schools, and identify needed adjustments to scheduling, staffing, or instructional support systems.

The principal PLC process allows district leadership to gather real-time feedback directly from school leaders while also ensuring consistent expectations and problem-solving across the district. Principals provide insight into operational and instructional needs within their buildings, and district leaders use this input to make responsive decisions that strengthen implementation and sustainability.

In addition to principal PLCs, Oak Ridge Schools leverages school-based PLCs and collaborative teacher teams to strengthen alignment between tutoring and Tier I instruction. Teachers, interventionists, and tutors collaborate around student data, instructional strategies, and progress-monitoring information to ensure tutoring sessions are targeted, standards-aligned, and responsive to student needs. These PLC structures create ongoing cycles of communication, reflection, and improvement that support consistent implementation across schools.

Resources

Tutoring Sustainability District Advisory Council Guide

Assurances

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - Tutoring Sustainability District Advisory Council

The undersigned authorized representative accepts the grant award on behalf of the identified LEA/Charter School ("Grantee"). These Assurances constitute the "Grant Contract" with the State of Tennessee, Department of Education ("State").

*** The Grantee hereby agrees to the following Assurances:**

Assurances
A.1. The Grantee shall provide the scope of services and deliverables ("Scope") as required, described, and detailed in this Grant Contract.
A.2. The Grantee shall serve on the Tutoring Sustainability District Advisory Council (the "Advisory Council") as a contributing member. The Grantee shall select at least one (1) representative to serve as a contributing member of the Advisory Council.
A.3. The Grantee's designated contributing member shall attend at least 6 (six) Advisory Council meetings, which will be held virtually at dates and times to be determined by the State.
A.4. The Grantee shall contribute applicable resources and materials created by the Grantee and/or its representatives, which shall be turned into templates or best practices that other districts across the State can utilize.
A.5. The Grantee shall complete reviews of state, vendor, and district created tutoring materials, resources, and support documents and provide feedback throughout the course of the Advisory Council to strengthen the tutoring resources available to districts across the State. The review and feedback shall take no more than 4 (four) hours monthly.
A.6. The Grantee shall solicit feedback from districts within their CORE region about tutoring models, available resources, and anticipated future tutoring needs and share any feedback during Advisory Council meetings.
A.7. The Grantee may be asked to present at TDOE convenings, summits, and/or trainings regarding tutoring best practices, as agreed upon between the Grantee and the State. These engagements may be in-person or virtual.
A.8. The Grantee shall comply with all requirements of all applicable federal and state laws, statutes, executive orders, regulations, requirements, policies, terms and conditions governing education.
A.9. The Grantee shall maintain a proper accounting system in accordance with generally accepted accounting standards and use appropriate fiscal control(s) and procedure(s) to reduce the risk of fraud, waste, and abuse and to account for and ensure proper expenditure of awarded funds. The Grantee shall report any information on suspected fraud, waste, and/or abuse to TDOE and the Tennessee Comptroller of the Treasury pursuant to the "Local Government Instances of Fraud Reporting Act" (Tenn. Code Ann. § 8-4-501 et seq.).
A.10. The Grantee shall not use awarded funds to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interests of the acquiring entity or the employees of the acquiring entity, or any affiliate of such an organization (Perkins V, Section 122(d)(13)(B) (20 U.S.C. § 2342(d)(13)(B)).
A.11. The Grantee shall not use awarded funds to lobby or pay any person or organization for the purpose of lobbying, influencing, or attempting to influence an officer or employee of a governmental agency, a Member of Congress or the Tennessee General Assembly, an officer or employee of Congress or the Tennessee General Assembly, or an employee of a Member of Congress or the Tennessee General Assembly in connection with the awarding of any contract, grant, loan, cooperative agreement, or the extension, continuation, renewal, amendment, or modification of any contract, grant, loan, or cooperative agreement.
A.12. The Grantee shall comply with all federal and State statutes relating to civil rights and nondiscrimination, including but not limited to, Title VI of the Civil

Rights Act of 1964 (42 U.S.C. § 2000d et seq.), which prohibits discrimination on the basis of race, color, or national origin; Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§ 1681-1683, 1685-1686), which prohibits discrimination on the basis of sex; Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicaps; and the Age Discrimination Act of 1975, as amended (42 U.S.C. § 6101-6107), which prohibits discrimination on the basis of age.

A.13. The Grantee shall comply with all applicable federal and State statutes relating to financial and programmatic audits and monitoring and make available all financial and programmatic records and other such documents to authorized representatives, including but not limited to, the U.S. Department of Education, the Tennessee Department of Education, and the Tennessee Comptroller of the Treasury, for the purpose of conducting monitoring and audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. §§ 7501-7506) and 2 C.F.R. § 200.500 et seq., and other federal and Tennessee statutes, as applicable.

State of Tennessee Assurances

☑ * The LEA has attached a signed copy of the full assurances in the related document assurance link found below.

Documents

Type	Document Template	Document/Link
(Tutoring Sustainability District Advisory Council) Assurance [Upload at least 1 document(s)]	(Tutoring Sustainability District Advisory Council) Assurance	TutoringSustainabilityDistrictAdvisoryCouncilAssurance signed bb 8.10.26

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - Tutoring Sustainability District Advisory Council Checklist

This checklist is a means of communication between TDOE and LEAs regarding the allowability and allocability of the items submitted in the funding application. Please follow the steps below to ensure that the funding application contains items that are in compliance with program requirements.

- After the LEA submits the application, TDOE will review the application and mark each section as OK, Not Applicable, or Attention Needed. If the application contains no items that are marked as Attention Needed, the application will be approved.
- If the application contains items that are marked as Attention Needed, the application will be returned to the LEA with a status of not approved. The LEA will review the checklist for items that are marked Attention Needed and make the necessary changes to those items. Only the checked items in the sections marked Attention Needed are to be corrected and/or explained. Each section marked Attention Needed also has a place where TDOE may provide notes to explain those items. The LEA should check for notes and additional comments.
- Once the LEA has made the necessary adjustments, the LEA will resubmit the application for approval. If TDOE determines that the item has been corrected, Attention Needed will be changed to OK by the TDOE Reviewer. If the items that were marked Attention Needed still have not been corrected, the application will be returned again to the LEA with a status of not approved.
- Applications that contain no items that are marked Attention Needed will be approved.

General Checklist Comment

No comments have been made at this time

Checklist Description (Collapse All Expand All)

1. Cover Page	OK	Kenecia Sullivan	8/13/2026 9:32:55 AM
1.01 Cover Page			
2. Program Detail Page #1	OK	Kenecia Sullivan	8/13/2026 9:32:56 AM
2.01 question #1			
2.02 question #2 Part 1			
2.03 question #2 Part 2			
2.04 question #3			
2.05 question #4			
2.06 question #5			
3. Assurances	OK	Kenecia Sullivan	8/13/2026 9:32:56 AM
3.01 Assurances			
3.02 Assurances Attachment			
4. Budget	OK	Kenecia Sullivan	8/13/2026 9:32:56 AM
4.01 Budget #1 Check			

Oak Ridge Schools (012) Public District - FY 2027 - Tutoring Sustainability District Advisory Council - Rev 0 - New Applicant Summary

Grant Name	Applicant Name	Application Number	Budget Amount	Applicant Score
Tutoring Sustainability District Advisory Council	Oak Ridge Schools	7	$50,000.00	1 - Approved for program funding

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 '27 Audit**

Date: September 21, 2026

I recommend that Oak Ridge Schools approve the Audit Firm of Brown Jake & McDaniel, PC for performance of the FY27 Annual Internal School Funds Audit. The attached Engagement Letter for Internal School Funds for FY27 totals $28,900.00. 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
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TERRY L. MOATS, CPA, CGFM, CGMA
JAMES E. BOOHER, CPA, CGMA
HALEY S. SLAGLE, CPA, CGMA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

September 11, 2026

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, 2027. 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

Terry L. Moats, CPA, CGFM, CGMA

Email Attachments

□ □ □

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

FROM July 01, 2026 TO June 30, 2027

This agreement made this **11th** day of **September 2026**, 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, 2026**, and ending **June 30, 2027** 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.

b) If the organization is a component of another entity, it is agreed that: (a) the financial statements may be included in, or used in conjunction with, the group financial statements of the other entity; (b) the contracted auditor will cooperate with group auditor, as applicable, in accordance with professional auditing standards governing group audits, and (c) any additional information, communications, or documentation required by the group auditor of the other entity will be provided in a timely manner.

c) 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, 2027**, **or six (6) months following the period to be audited, whichever is earlier. (Audit documentation for the additional procedures performed for centralized cafeteria systems under internal school funds audit contracts must be completed and available for review by September 30 following the end of the fiscal year being audited.)** Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, and any separate audit reports to be issued under this contract, such as a report for a component unit, or funds included in the audit 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. Notwithstanding

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 16.) 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 referred-to 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 "referred-to auditor" for purposes of this section.

c) The financial statements audited by the referred-to 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 statements that are not presented using the same financial reporting framework as the county's financial statements may cause this contract to be rejected.)

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

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

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

h) The referred-to 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 referred-to auditor agrees to **update subsequent events** between the date of the referred-to 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 referred-to 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 referred-to auditor shall communicate to LGA (i.e., group auditor) 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 referred-to 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 referred-to 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 **$28,900.00**
Municipal Chart of Accounts Crosswalk **$0.00**
Total Fixed Contract Fee **$28,900.00**
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

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KNOXVILLE, TENNESSEE 37919-3336
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JAMES E. BOOHER, CPA, CGMA
HALEY S. SLAGLE, CPA, CGMA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

September 11, 2026

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, 2027.

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, 2027. 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, 2027 and to issue our reports no later than December 31, 2027.

Our fees for these services will be $28,900.00 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

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

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: September 21, 2026

RE: FY26 Internal School Funds Audit

We have received the FY 26 Internal School Funds Annual Financial Report for Oak Ridge Schools from Brown, Jake & McDaniel, PC. The results of the audit examination for the individual student activity for each school continue to reflect an overall commitment by staff to the fiscal management and observance of Board of Education policies and procedures.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Financial Statements
With Supplementary Information

For the Fiscal Year Ended June 30, 2026

and

Independent Auditor's Report

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Financial Statements
With Supplementary Information

For the Fiscal Year Ended June 30, 2026

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OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Financial Statements
With Supplementary Information

For the Fiscal Year Ended June 30, 2026

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OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

List of Principal Officials

June 30, 2026

Board of Education Members

Ms. Laura McLean, Chair
Ms. Erin Webb, Vice Chair
Ms. Mary Crank, Board Member
Ms. Heather Hartman, Board Member
Ms. Ashley Craven, Board Member

School Administration

Dr. Nicholas Corrigan, Principal, Oak Ridge High School
Ms. Brian Tinker, Principal, Robertsville Middle School
Mr. Phil Cox, Principal, Jefferson Middle School
Mr. D. T. Hobby, Principal, Woodland Elementary School
Mr. Jason Nussbaum, Principal, Willow Brook Elementary School
Ms. Heather Jenkins, Principal, Linden Elementary School
Dr. Ginny Boles, Principal, Glenwood Elementary School
Ms. Lisa Downard, Principal, Preschool

Central Office Administration

Dr. Bruce Borchers, Superintendent
Ms. Jenifer Laurendine, Executive Director of School Leadership
Dr. Kelly Williams, Executive Director of Teaching and Learning
Mr. Matthew Bradburn, Executive Director of Human Resources
Ms. Jenifer Van Dyke, Executive Director of Finance
Dr. Larrissa Henderson, Director of Pupil Services
Mr. Doug Cofer, Director of Technology
Mr. Allen Thacker, Director of Maintenance
Ms. Catherine (Amy) Perry, Director of Special Education
Dr. Holly Cross, Director of College, Career, Technical Education

BROWN JAKE & McDANIEL, PC

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FRANK D. McDANIEL, CPA, CGFM, CGMA
TERRY L. MOATS, CPA, CGFM, CGMA
JAMES E. BOOHER, CPA, CGMA
HALEY S. SLAGLE, CPA, CGMA

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Members of the Board of Education and
The Superintendent of Schools
Oak Ridge Schools
Oak Ridge, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of Oak Ridge Schools Internal School Funds, which comprise the combined and individual school balance sheets – regulatory basis, as of June 30, 2026, and the related combined and individual school statements of revenues, expenditures, and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying combined and individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the Oak Ridge Schools Internal School Funds as of June 30, 2026, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Internal School Funds Manual* described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Oak Ridge Schools Internal School Funds as of June 30, 2026, or the changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Oak Ridge Schools Internal School Funds, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

□ □ □

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the financial statements are prepared by the Oak Ridge Schools Internal School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Internal School Funds Manual,* as described in Note 1. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the combined and individual school financial statements – regulatory basis that collectively comprise Oak Ridge Schools Internal School Funds' basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements – regulatory basis. As described in Note 1 of the financial statements, the supplementary information, as listed in the table of contents, is prepared by the Oak Ridge Schools Internal School Funds on the basis of the financial reporting provisions of the *Internal School Funds Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements – regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements – regulatory basis or to the basic financial statements – regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements – regulatory basis as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 5, 2026 on our consideration of the Oak Ridge Schools Internal School Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Oak Ridge Schools Internal School Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Oak Ridge Schools Internal School Funds' internal control over financial reporting and compliance.

Brown Lakey McDaniel, PC

Knoxville, Tennessee
August 5, 2026

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Combined Balance Sheet – Regulatory Basis – All Schools

June 30, 2026

	Oak Ridge High	Jefferson Middle	Robertsville Middle	Glenwood Elementary	Linden Elementary	Willow Brook Elementary	Woodland Elementary	Preschool	Total
ASSETS									
Cash on hand	$ 150	$ 2,100	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,250
Cash in bank - checking	833,293	282,834	178,130	14,603	59,912	47,394	62,492	4,070	1,482,728
Cash in bank - savings	-	-	-	-	-	-	-	-	-
Certificates of deposit	-	-	-	-	-	-	-	-	-
Accounts receivable	5,241	-	-	1,015	-	-	-	-	6,256
Inventory	-	-	-	-	-	-	-	-	-
Prepaids	-	-	-	-	-	-	-	-	-
Total assets	$ 838,684	$ 284,934	$ 178,130	$ 15,618	$ 59,912	$ 47,394	$ 62,492	$ 4,070	$ 1,491,234
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	$ -	$ -	$ -	$ 52	$ -	$ -	$ -	$ -	$ 52
Total liabilities	-	-	-	52	-	-	-	-	52
Fund balances:									
Restricted	838,684	284,934	178,130	15,566	59,912	47,394	62,492	4,070	1,491,182
Total fund balances	838,684	284,934	178,130	15,566	59,912	47,394	62,492	4,070	1,491,182
Total liabilities and fund balances	$ 838,684	$ 284,934	$ 178,130	$ 15,618	$ 59,912	$ 47,394	$ 62,492	$ 4,070	$ 1,491,234

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Combined Statement of Revenues, Expenditures and Changes
in Fund Balances – Regulatory Basis – All Schools

For the Fiscal Year Ended June 30, 2026

	Oak Ridge High	Jefferson Middle	Robertsville Middle	Glenwood Elementary	Linden Elementary	Willow Brook Elementary	Woodland Elementary	Preschool	Total
Revenues	$ 979,578	$ 191,466	$ 275,230	$ 25,607	$ 36,095	$ 55,345	$ 33,007	$ 9,217	$ 1,605,545
Expenditures	1,006,863	189,932	246,452	28,089	40,827	53,318	35,188	6,616	1,607,285
Revenues over (under) expenditures	(27,285)	1,534	28,778	(2,482)	(4,732)	2,027	(2,181)	2,601	(1,740)
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Revenues and other financing sources over (under) expenditures and other financing uses	(27,285)	1,534	28,778	(2,482)	(4,732)	2,027	(2,181)	2,601	(1,740)
Changes in reserve for inventory	-	-	-	-	-	-	-	-	-
Fund balances, July 1, 2025	865,969	283,400	149,352	18,048	64,644	45,367	64,673	1,469	1,492,922
Fund balances, June 30, 2026	$ 838,684	$ 284,934	$ 178,130	$ 15,566	$ 59,912	$ 47,394	$ 62,492	$ 4,070	$ 1,491,182

The accompanying notes are an integral
part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Balance Sheet – Regulatory Basis

June 30, 2026

	Assets								Liabilities and Fund Balances				
									Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Prepaids	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	$ 150	$ 110,832	$ -	$ -	$ -	$ -	$ -	$ 110,982	$ -	$ -	$ 110,982	$ 110,982	$ 110,982
Restricted Funds:													
Athletics	-	128,408	-	-	-	-	-	128,408	-	-	128,408	128,408	128,408
Class of 2026	-	-	-	-	-	-	-	-	-	-	-	-	-
Class of 2027	-	2,095	-	-	-	-	-	2,095	-	-	2,095	2,095	2,095
Class of 2028	-	788	-	-	-	-	-	788	-	-	788	788	788
IFC	-	332	-	-	-	-	-	332	-	-	332	332	332
Only One World	-	-	-	-	-	-	-	-	-	-	-	-	-
Jugglers Club	-	-	-	-	-	-	-	-	-	-	-	-	-
French Club	-	958	-	-	-	-	-	958	-	-	958	958	958
German Club	-	352	-	-	-	-	-	352	-	-	352	352	352
IRC	-	-	-	-	-	-	-	-	-	-	-	-	-
Key Club	-	719	-	-	-	-	-	719	-	-	719	719	719
Young Democrats	-	-	-	-	-	-	-	-	-	-	-	-	-
Masquers	-	14,110	-	-	-	-	-	14,110	-	-	14,110	14,110	14,110
NHS	-	3,490	-	-	-	-	-	3,490	-	-	3,490	3,490	3,490
Spanish Honor Society	-	815	-	-	-	-	-	815	-	-	815	815	815
Ski Club	-	4,727	-	-	-	-	-	4,727	-	-	4,727	4,727	4,727
Spanish Club	-	356	-	-	-	-	-	356	-	-	356	356	356
GSA Club	-	552	-	-	-	-	-	552	-	-	552	552	552
Philosophy Club	-	-	-	-	-	-	-	-	-	-	-	-	-
Virtual Enterprise	-	1,247	-	-	-	-	-	1,247	-	-	1,247	1,247	1,247
Skills USA	-	1,998	-	-	-	-	-	1,998	-	-	1,998	1,998	1,998
FCA	-	-	-	-	-	-	-	-	-	-	-	-	-
Mock Trial	-	-	-	-	-	-	-	-	-	-	-	-	-
E.S.E.	-	-	-	-	-	-	-	-	-	-	-	-	-
Haiti Club	-	-	-	-	-	-	-	-	-	-	-	-	-
TSA	-	13,738	-	-	-	-	-	13,738	-	-	13,738	13,738	13,738
Interact	-	1,785	-	-	-	-	-	1,785	-	-	1,785	1,785	1,785
Math Club	-	2,966	-	-	-	-	-	2,966	-	-	2,966	2,966	2,966
Debate Club	-	-	-	-	-	-	-	-	-	-	-	-	-
Pi Club	-	-	-	-	-	-	-	-	-	-	-	-	-
Science Club	-	-	-	-	-	-	-	-	-	-	-	-	-
Science Olympia	-	-	-	-	-	-	-	-	-	-	-	-	-
Science Bowl	-	978	-	-	-	-	-	978	-	-	978	978	978
Scholars Bowl	-	49,368	-	-	-	-	-	49,368	-	-	49,368	49,368	49,368
Chess Club	-	45	-	-	-	-	-	45	-	-	45	45	45
FBLA	-	4,232	-	-	-	-	-	4,232	-	-	4,232	4,232	4,232
Break Dancer Club	-	-	-	-	-	-	-	-	-	-	-	-	-
STEPP Club	-	-	-	-	-	-	-	-	-	-	-	-	-
First Robotics	-	18,084	-	-	-	-	-	18,084	-	-	18,084	18,084	18,084
Computer Programming	-	-	-	-	-	-	-	-	-	-	-	-	-
2 Left Feet	-	322	-	-	-	-	-	322	-	-	322	322	322
Sewing Club	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Restricted Funds	-	252,465	-	-	-	-	-	252,465	-	-	252,465	252,465	252,465

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Balance Sheet – Regulatory Basis
(Continued)

June 30, 2026

	Assets								Liabilities and Fund Balances				
									Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Prepaids	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
Restricted Funds (Continued):													
JROTC	$ -	$ 102,076	$ -	$ -	$ -	$ -	$ -	$ 102,076	$ -	$ -	$ 102,076	$ 102,076	$ 102,076
Sports Media	-	-	-	-	-	-	-	-	-	-	-	-	-
ISchool	-	4,883	-	-	-	-	-	4,883	-	-	4,883	4,883	4,883
Business Wild	-	338	-	-	-	-	-	338	-	-	338	338	338
Entrepreneur	-	7,632	-	-	-	-	-	7,632	-	-	7,632	7,632	7,632
Wildcat Pride	-	612	-	-	-	-	-	612	-	-	612	612	612
Disc Sports	-	-	-	-	-	-	-	-	-	-	-	-	-
Not In Our School	-	-	-	-	-	-	-	-	-	-	-	-	-
CDC I	-	2,087	-	-	-	-	-	2,087	-	-	2,087	2,087	2,087
CDC II	-	1,462	-	-	-	-	-	1,462	-	-	1,462	1,462	1,462
Postage	-	1,362	-	-	-	-	-	1,362	-	-	1,362	1,362	1,362
Freshmen Orientation	-	16	-	-	-	-	-	16	-	-	16	16	16
Prom	-	15,025	-	-	-	-	-	15,025	-	-	15,025	15,025	15,025
English	-	2,762	-	-	-	-	-	2,762	-	-	2,762	2,762	2,762
PTSA Indigent Student	-	929	-	-	-	-	-	929	-	-	929	929	929
Spanish Culture	-	18,227	-	-	-	-	-	18,227	-	-	18,227	18,227	18,227
French Culture	-	16,632	-	-	-	-	-	16,632	-	-	16,632	16,632	16,632
Girls Choice	-	721	-	-	-	-	-	721	-	-	721	721	721
AP Economics	-	-	-	-	-	-	-	-	-	-	-	-	-
FUSRAP	-	1,302	-	-	-	-	-	1,302	-	-	1,302	1,302	1,302
Campus Improvement	-	6,122	-	-	-	-	-	6,122	-	-	6,122	6,122	6,122
Band	-	3,314	-	-	-	-	-	3,314	-	-	3,314	3,314	3,314
Chorus	-	7,726	-	-	-	-	-	7,726	-	-	7,726	7,726	7,726
Orchestra	-	3,982	-	-	-	-	-	3,982	-	-	3,982	3,982	3,982
Music Honors Society	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Council	-	12,622	-	-	-	-	-	12,622	-	-	12,622	12,622	12,622
Flea Market	-	3,408	-	-	-	-	-	3,408	-	-	3,408	3,408	3,408
Radio	-	-	-	-	-	-	-	-	-	-	-	-	-
Channel 15/TV	-	-	-	-	-	-	-	-	-	-	-	-	-
Art	-	7,162	-	-	-	-	-	7,162	-	-	7,162	7,162	7,162
SECME	-	1,457	-	-	-	-	-	1,457	-	-	1,457	1,457	1,457
IEP	-	481	-	-	-	-	-	481	-	-	481	481	481
Concessions	-	7,770	-	-	-	-	-	7,770	-	-	7,770	7,770	7,770
Welding	-	13,195	-	-	-	-	-	13,195	-	-	13,195	13,195	13,195
Courtesy Fund	-	6,157	-	-	-	-	-	6,157	-	-	6,157	6,157	6,157
CC Biology	-	7,704	-	-	-	-	-	7,704	-	-	7,704	7,704	7,704
CC Foreign Language	-	-	-	-	-	-	-	-	-	-	-	-	-
CC Math	-	16,957	-	-	-	-	-	16,957	-	-	16,957	16,957	16,957
Biology Honors	-	1,362	-	-	-	-	-	1,362	-	-	1,362	1,362	1,362
Chemistry Honors	-	-	-	-	-	-	-	-	-	-	-	-	-
Biology Honors B	-	888	-	-	-	-	-	888	-	-	888	888	888
Biology Honors C	-	1,797	-	-	-	-	-	1,797	-	-	1,797	1,797	1,797
AP Chemistry	-	2,194	-	-	-	-	-	2,194	-	-	2,194	2,194	2,194
AP Physics	-	254	-	-	-	-	-	254	-	-	254	254	254
AP Environmental	-	893	-	-	-	-	-	893	-	-	893	893	893
Anatomy and Physiology	-	2,293	-	-	-	-	-	2,293	-	-	2,293	2,293	2,293
Genetics	-	273	-	-	-	-	-	273	-	-	273	273	273
Subtotal Restricted Funds	-	284,077	-	-	-	-	-	284,077	-	-	284,077	284,077	284,077

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Balance Sheet – Regulatory Basis
(Continued)

June 30, 2026

	Assets								Liabilities and Fund Balances				
									Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Prepaids	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
Restricted Funds (Continued):													
STEM	$ -	$ 536	$ -	$ -	$ -	$ -	$ -	$ 536	$ -	$ -	$ 536	$ 536	$ 536
Graphic Arts	-	3,768	-	-	-	-	-	3,768	-	-	3,768	3,768	3,768
CTE Early Education	-	9,329	-	-	-	-	-	9,329	-	-	9,329	9,329	9,329
Engineer and Manuf. Tech	-	-	-	-	-	-	-	-	-	-	-	-	-
Shop	-	12,271	-	-	-	-	-	12,271	-	-	12,271	12,271	12,271
HOSA	-	8,878	-	-	-	-	-	8,878	-	-	8,878	8,878	8,878
Oak Log - Yearbook	-	75,109	-	-	5,241	-	-	80,350	-	-	80,350	80,350	80,350
Oak Leaf - Newspaper	-	-	-	-	-	-	-	-	-	-	-	-	-
College Fair	-	36,189	-	-	-	-	-	36,189	-	-	36,189	36,189	36,189
College Board	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Magazine	-	-	-	-	-	-	-	-	-	-	-	-	-
Library / Media	-	12	-	-	-	-	-	12	-	-	12	12	12
Civics Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Science Academy	-	3,382	-	-	-	-	-	3,382	-	-	3,382	3,382	3,382
Green Campus	-	-	-	-	-	-	-	-	-	-	-	-	-
Education Foundation	-	668	-	-	-	-	-	668	-	-	668	668	668
Vietnamese School	-	200	-	-	-	-	-	200	-	-	200	200	200
Grants	-	5,972	-	-	-	-	-	5,972	-	-	5,972	5,972	5,972
R.I.S.E.	-	4,782	-	-	-	-	-	4,782	-	-	4,782	4,782	4,782
Auto Tech	-	632	-	-	-	-	-	632	-	-	632	632	632
Donation	-	375	-	-	-	-	-	375	-	-	375	375	375
PTS/PTSO Donations	-	1,134	-	-	-	-	-	1,134	-	-	1,134	1,134	1,134
Fall Basketball	-	-	-	-	-	-	-	-	-	-	-	-	-
Summer Basketball	-	1,046	-	-	-	-	-	1,046	-	-	1,046	1,046	1,046
Football Camp	-	127	-	-	-	-	-	127	-	-	127	127	127
Baseball Camp	-	88	-	-	-	-	-	88	-	-	88	88	88
Volleyball Camp	-	439	-	-	-	-	-	439	-	-	439	439	439
Girl's Soccer	-	243	-	-	-	-	-	243	-	-	243	243	243
AVID	-	9,251	-	-	-	-	-	9,251	-	-	9,251	9,251	9,251
SCA Robotics	-	22	-	-	-	-	-	22	-	-	22	22	22
Theatre Class	-	1,444	-	-	-	-	-	1,444	-	-	1,444	1,444	1,444
Wildcats for Change	-	718	-	-	-	-	-	718	-	-	718	718	718
Wildcat Mentoring	-	401	-	-	-	-	-	401	-	-	401	401	401
Muslim Harmony	-	452	-	-	-	-	-	452	-	-	452	452	452
FCCLA	-	4,068	-	-	-	-	-	4,068	-	-	4,068	4,068	4,068
Rocket Club	-	1,609	-	-	-	-	-	1,609	-	-	1,609	1,609	1,609
De Art	-	2,774	-	-	-	-	-	2,774	-	-	2,774	2,774	2,774
Lost / Damaged	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal restricted funds	-	185,919	-	-	5,241	-	-	191,160	-	-	191,160	191,160	191,160
Total restricted funds	-	722,461	-	-	5,241	-	-	727,702	-	-	727,702	727,702	727,702
Total general and restricted	$ 150	$ 833,293	$ -	$ -	$ 5,241	$ -	$ -	$ 838,684	$ -	$ -	$ 838,684	$ 838,684	$ 838,684

The accompanying notes are an integral
part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Change (Increase (Decrease)) in Inventory	Fund Balances June 30, 2026
General Fund:							
Coke Commissions		$ 4,036	$ -	$ -	$ -		
Commissions		2,236	-	-	-		
Donations		-	-	-	-		
School Store		-	-	-	-		
Interest		469	-	-	-		
Administration		-	29,211	-	-		
Miscellaneous		1,318	-	-	-		
Operation / Maintenance		-	755	-	-		
Instructional		-	-	-	-		
Total general fund	132,889	8,059	29,966	-	-	-	110,982
Restricted Funds:							
Athletics	80,607	266,067	218,266	-	-	-	128,408
Class of 2026	1,170	2,041	3,211	-	-	-	-
Class of 2027	400	1,695	-	-	-	-	2,095
Class of 2028	28	760	-	-	-	-	788
IFC	332	-	-	-	-	-	332
Only One World	-	-	-	-	-	-	-
Jugglers Club	-	-	-	-	-	-	-
French Club	1,034	120	196	-	-	-	958
German Club	225	240	113	-	-	-	352
IRC	-	-	-	-	-	-	-
Key Club	719	-	-	-	-	-	719
Young Democrats	-	-	-	-	-	-	-
Masquers	25,940	32,988	44,818	-	-	-	14,110
NHS	2,959	2,520	1,989	-	-	-	3,490
Spanish Honors Society	815	-	-	-	-	-	815
Ski Club	4,821	5,360	5,454	-	-	-	4,727
Sewing Club	-	-	-	-	-	-	-
Subtotal restricted funds	119,050	311,791	274,047	-	-	-	156,794

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
(Continued)

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Change (Increase (Decrease)) in Inventory	Fund Balances June 30, 2026
Restricted Funds (Continued):							
Spanish Club	$ 363	$ 60	$ 67	$ -	$ -	$ -	$ 356
GSA Club	552	-	-	-	-	-	552
Philosophy Club	-	-	-	-	-	-	-
Virtual Enterprise	1,965	6,272	6,990	-	-	-	1,247
Skills USA	1,998	-	-	-	-	-	1,998
FCA	246	3,404	3,650	-	-	-	-
Mock Trial	-	-	-	-	-	-	-
E.S.E.	-	-	-	-	-	-	-
Haiti Club	-	-	-	-	-	-	-
TSA	14,297	17,550	18,109	-	-	-	13,738
Interact	512	3,667	2,394	-	-	-	1,785
Math Club	2,966	60	60	-	-	-	2,966
Debate Club	-	-	-	-	-	-	-
Pi Club	-	-	-	-	-	-	-
Science Club	-	-	-	-	-	-	-
Science Olympia	-	-	-	-	-	-	-
Science Bowl	978	-	-	-	-	-	978
Scholars Bowl	49,368	-	-	-	-	-	49,368
Chess Club	45	-	-	-	-	-	45
FBLA	4,294	266	328	-	-	-	4,232
Break Dancer Club	-	-	-	-	-	-	-
STEPP Club	-	-	-	-	-	-	-
First Robotics	10,615	32,715	25,246	-	-	-	18,084
Computer Programming	-	-	-	-	-	-	-
2 Left Feet	-	390	68	-	-	-	322
JROTC	108,516	118,245	124,685	-	-	-	102,076
Sports Media	3,072	25,754	28,826	-	-	-	-
ISchool	47,288	11,022	53,427	-	-	-	4,883
Business Wild	338	-	-	-	-	-	338
Entrepreneur	7,130	7,650	7,148	-	-	-	7,632
Wildcat Pride	688	-	76	-	-	-	612
Disc Sports	-	-	-	-	-	-	-
Not In Our School	-	-	-	-	-	-	-
CDC I	2,168	1,893	1,974	-	-	-	2,087
CDC II	1,047	782	367	-	-	-	1,462
Postage	1,357	5	-	-	-	-	1,362
Freshmen Orientation	16	-	-	-	-	-	16
Prom	20,024	21,190	26,189	-	-	-	15,025
English	2,712	250	200	-	-	-	2,762
Subtotal restricted funds	282,555	251,175	299,804	-	-	-	233,926

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
(Continued)

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Change (Increase (Decrease)) in Inventory	Fund Balances June 30, 2026
Restricted Funds (Continued):							
PTSA Indigent Student	$ 929	$ -	$ -	$ -	$ -	$ -	$ 929
Spanish Culture	15,953	3,549	1,275	-	-	-	18,227
French Culture	15,394	1,775	537	-	-	-	16,632
Girls Choice	874	-	153	-	-	-	721
AP Economics	-	-	-	-	-	-	-
FUSRAP	1,251	51	-	-	-	-	1,302
Campus Improvement	6,122	-	-	-	-	-	6,122
Band	2,268	51,403	50,357	-	-	-	3,314
Chorus	5,557	9,724	7,555	-	-	-	7,726
Orchestra	3,833	766	617	-	-	-	3,982
Music Honors Society	-	-	-	-	-	-	-
Student Council	8,020	21,093	16,491	-	-	-	12,622
Flea Market	5,381	12,566	14,539	-	-	-	3,408
Radio	-	-	-	-	-	-	-
Channel 15/TV Art	-	-	-	-	-	-	-
Art	8,603	30,690	32,131	-	-	-	7,162
SECME	1,457	-	-	-	-	-	1,457
IEP	387	2,062	1,968	-	-	-	481
Concessions	24,061	11,494	27,785	-	-	-	7,770
Welding	11,503	16,994	15,302	-	-	-	13,195
Courtesy Fund	6,671	984	1,498	-	-	-	6,157
CC Biology	3,398	9,089	4,783	-	-	-	7,704
CC Foreign Language	-	-	-	-	-	-	-
CC Math	17,703	12,293	13,039	-	-	-	16,957
Biology Honors	1,612	390	640	-	-	-	1,362
Chemistry Honors	-	-	-	-	-	-	-
Biology Honors B	1,119	1,000	1,231	-	-	-	888
Biology Honors C	272	1,900	375	-	-	-	1,797
AP Chemistry	1,880	5,335	5,021	-	-	-	2,194
AP Physics	45	1,536	1,327	-	-	-	254
AP Environmental	1,353	330	790	-	-	-	893
Anatomy and Physiology	1,261	2,475	1,443	-	-	-	2,293
STEM	249	600	313	-	-	-	536
Genetics	273	-	-	-	-	-	273
Subtotal restricted funds	147,429	198,099	199,170	-	-	-	146,358

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
(Continued)

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Changes (Increase (Decrease)) in Inventory	Fund Balances June 30, 2026
Restricted Funds (Continued):							
Graphic Arts	$ 4,013	$ 1,560	$ 1,805	$ -	$ -	$ -	$ 3,768
CTE Early Education	4,634	15,957	11,262	-	-	-	9,329
Engineer and Manuf. Tech	546	1,266	1,812	-	-	-	-
Shop	5,879	20,601	14,209	-	-	-	12,271
HOSA	7,872	12,231	11,225	-	-	-	8,878
Oak Log - Yearbook	83,226	17,670	20,546	-	-	-	80,350
Oak Leaf - Newspaper	-	-	-	-	-	-	-
College Fair	35,460	51,258	50,529	-	-	-	36,189
College Board	-	-	-	-	-	-	-
Student Magazine	-	-	-	-	-	-	-
Library/Media	12	-	-	-	-	-	12
Civics Community	-	-	-	-	-	-	-
Health Science Academy	3,118	7,000	6,736	-	-	-	3,382
Green Campus	-	-	-	-	-	-	-
Education Foundation	13,448	21,555	34,335	-	-	-	668
Vietnamese School	200	-	-	-	-	-	200
Grants	3,692	5,900	3,620	-	-	-	5,972
R.I.S.E	4,161	775	154	-	-	-	4,782
Auto Tech	931	1,850	2,149	-	-	-	632
Donation	375	-	-	-	-	-	375
PTA/PTSO Donations	1,134	-	-	-	-	-	1,134
Fall Basketball	266	-	266	-	-	-	-
Summer Basketball	6,302	-	5,256	-	-	-	1,046
Football Camp	127	-	-	-	-	-	127
Baseball Camp	88	-	-	-	-	-	88
Volleyball Camp	202	3,030	2,793	-	-	-	439
Girl's Soccer	-	2,700	2,457	-	-	-	243
AVID	6,073	3,549	371	-	-	-	9,251
SCA Robotics	22	-	-	-	-	-	22
Theatre Class	822	2,087	1,465	-	-	-	1,444
Wildcats for Change	693	68	43	-	-	-	718
Wildcat Mentoring	750	420	769	-	-	-	401
Muslim Harmony	-	452	-	-	-	-	452
FCCLA	-	24,918	20,850	-	-	-	4,068
Rocket club	-	2,260	651	-	-	-	1,609
De Art	-	2,774	-	-	-	-	2,774
Lost / Damaged	-	10,573	10,573	-	-	-	-
Subtotal restricted funds	184,046	210,454	203,876	-	-	-	190,624
Total restricted funds	733,080	971,519	976,897	-	-	-	727,702
Total general and restricted funds	$ 865,969	$ 979,578	$ 1,006,863	$ -	$ -	$ -	$ 838,684

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Jefferson Middle School
Balance Sheet – Regulatory Basis

June 30, 2026

	Assets							Liabilities and Fund Balances				
								Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	$ 2,100	$ 115,393	$ -	$ -	$ -	$ -	$ 117,493	$ -	$ -	$ 117,493	$ 117,493	$ 117,493
Restricted Funds:												
Athletics	-	37,892	-	-	-	-	37,892	-	-	37,892	37,892	37,892
Pep Club	-	25	-	-	-	-	25	-	-	25	25	25
Ski Club	-	1,014	-	-	-	-	1,014	-	-	1,014	1,014	1,014
Lego League	-	5,836	-	-	-	-	5,836	-	-	5,836	5,836	5,836
Tech Student Association	-	99	-	-	-	-	99	-	-	99	99	99
Math Club	-	90	-	-	-	-	90	-	-	90	90	90
Energy Bowl	-	1,116	-	-	-	-	1,116	-	-	1,116	1,116	1,116
Chess Club	-	916	-	-	-	-	916	-	-	916	916	916
Rotary Club	-	1,148	-	-	-	-	1,148	-	-	1,148	1,148	1,148
GIS Club	-	64	-	-	-	-	64	-	-	64	64	64
CDC	-	1,316	-	-	-	-	1,316	-	-	1,316	1,316	1,316
Biz Town	-	563	-	-	-	-	563	-	-	563	563	563
Band Uniforms	-	3,974	-	-	-	-	3,974	-	-	3,974	3,974	3,974
Diversified Tech	-	3,662	-	-	-	-	3,662	-	-	3,662	3,662	3,662
Instrument Rental	-	6,476	-	-	-	-	6,476	-	-	6,476	6,476	6,476
Band	-	5,362	-	-	-	-	5,362	-	-	5,362	5,362	5,362
Chorus	-	1,482	-	-	-	-	1,482	-	-	1,482	1,482	1,482
Orchestra/Strings	-	11,846	-	-	-	-	11,846	-	-	11,846	11,846	11,846
Student Council	-	12,135	-	-	-	-	12,135	-	-	12,135	12,135	12,135
Art	-	749	-	-	-	-	749	-	-	749	749	749
Library/Media	-	433	-	-	-	-	433	-	-	433	433	433
SECME	-	585	-	-	-	-	585	-	-	585	585	585
Field Trip Assistant	-	2,332	-	-	-	-	2,332	-	-	2,332	2,332	2,332
Staff Courtesy	-	-	-	-	-	-	-	-	-	-	-	-
Foreign Language	-	297	-	-	-	-	297	-	-	297	297	297
Upwild	-	18	-	-	-	-	18	-	-	18	18	18
Misc. Donations For Student Incentives	-	5,117	-	-	-	-	5,117	-	-	5,117	5,117	5,117
Yearbooks	-	6,763	-	-	-	-	6,763	-	-	6,763	6,763	6,763
Wilderness Connection	-	876	-	-	-	-	876	-	-	876	876	876
Fay Soldano Mem	-	3,486	-	-	-	-	3,486	-	-	3,486	3,486	3,486
Sadie Clary Investment	-	5,278	-	-	-	-	5,278	-	-	5,278	5,278	5,278
Project Room	-	211	-	-	-	-	211	-	-	211	211	211
Grant/Incentive	-	10,406	-	-	-	-	10,406	-	-	10,406	10,406	10,406
PTA/PTSO Donations	-	376	-	-	-	-	376	-	-	376	376	376
JMS Teacher App	-	158	-	-	-	-	158	-	-	158	158	158
Garden Club	-	51	-	-	-	-	51	-	-	51	51	51
Robert Moss Donation	-	20,138	-	-	-	-	20,138	-	-	20,138	20,138	20,138
Restricted Donation	-	2,500	-	-	-	-	2,500	-	-	2,500	2,500	2,500
STEM School	-	847	-	-	-	-	847	-	-	847	847	847
PLTW	-	7,109	-	-	-	-	7,109	-	-	7,109	7,109	7,109
Lost/Damaged	-	-	-	-	-	-	-	-	-	-	-	-
Williamsburg	-	4,695	-	-	-	-	4,695	-	-	4,695	4,695	4,695
Jude	-	-	-	-	-	-	-	-	-	-	-	-
Total restricted funds	-	167,441	-	-	-	-	167,441	-	-	167,441	167,441	167,441
Total general and restricted	$ 2,100	$ 282,834	$ -	$ -	$ -	$ -	$ 284,934	$ -	$ -	$ 284,934	$ 284,934	$ 284,934

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Jefferson Middle School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Changes {Increase (Decrease)} in Inventory	Fund Balances June 30, 2026
General Fund:							
Administration		$ -	$ 19,217	$ -	$ -		
Badge Replacement		-	-	-	-		
Field Trips		2,745	2,520	-	-		
Fines/Textbooks		-	-	-	-		
Calculators		-	-	-	-		
Instruction		30	-	-	-		
Interest		4,387	-	-	-		
Miscellaneous		-	-	-	-		
One to One		-	-	-	-		
Operations/Maintenance		-	-	-	-		
Pictures		3,242	-	-	-		
Total general fund	128,826	10,404	21,737	-	-	-	117,493
Restricted Funds:							
Athletics	29,376	33,319	24,803	-	-	-	37,892
Pep Club/Cheerleading	25	-	-	-	-	-	25
Ski Club	914	10,260	10,160	-	-	-	1,014
Lego League	5,231	2,500	1,895	-	-	-	5,836
Tech Student Assoc	99	-	-	-	-	-	99
Math Club	90	-	-	-	-	-	90
Energy Bowl	1,116	-	-	-	-	-	1,116
Chess Club	966	-	50	-	-	-	916
Rotary Club	1,148	-	-	-	-	-	1,148
GIS Club	64	-	-	-	-	-	64
CDC	1,213	304	201	-	-	-	1,316
Biz Town	605	803	845	-	-	-	563
Band Uniforms	4,392	990	1,408	-	-	-	3,974
Diversified Tech	1,350	3,958	1,646	-	-	-	3,662
Instrument Rental	7,982	2,580	4,086	-	-	-	6,476
Band	5,700	16,307	16,645	-	-	-	5,362
Chorus	908	13,306	12,732	-	-	-	1,482
Jude	-	-	-	-	-	-	-
Subtotal restricted funds	61,179	84,327	74,471	-	-	-	71,035

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Jefferson Middle School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
(Continued)

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Changes {Increases (Decreases)} in Inventory	Fund Balances June 30, 2026
Restricted Funds (Continued):							
Orchestra/Strings	$ 6,985	$ 17,481	$ 12,620	$ -	$ -	$ -	$ 11,846
Student Council	8,924	8,114	4,903	-	-	-	12,135
Williamsburg	6,274	49,400	50,979	-	-	-	4,695
Art	749	-	-	-	-	-	749
Library/Media	433	-	-	-	-	-	433
SECME	585	-	-	-	-	-	585
Field Trip Assistant	2,332	-	-	-	-	-	2,332
Staff Courtesy	138	-	138	-	-	-	-
Foreign Language	297	-	-	-	-	-	297
Upwild	18	-	-	-	-	-	18
Misc. Donations For Student Incentives	5,117	-	-	-	-	-	5,117
Yearbooks	9,573	1,901	4,711	-	-	-	6,763
Wilderness Connection	605	2,421	2,150	-	-	-	876
Fay Soldano Mem	4,486	-	1,000	-	-	-	3,486
Sadie Clary Investment	5,839	-	561	-	-	-	5,278
Project Room	211	-	-	-	-	-	211
Grants/Incentive	6,259	11,799	7,652	-	-	-	10,406
PTA/PTSO Donations	376	-	-	-	-	-	376
JMS Teacher App	158	-	-	-	-	-	158
Garden Club	51	-	-	-	-	-	51
Robert Moss Donation	22,688	-	2,550	-	-	-	20,138
Restricted Donation	2,500	-	-	-	-	-	2,500
PLTW	7,950	4,202	5,043	-	-	-	7,109
Lost/Damaged	-	1,417	1,417	-	-	-	-
STEM School	847	-	-	-	-	-	847
Subtotal restricted funds	93,395	96,735	93,724	-	-	-	96,406
Total restricted funds	154,574	181,062	168,195	-	-	-	167,441
Total general and restricted funds	$ 283,400	$ 191,466	$ 189,932	$ -	$ -	$ -	$ 284,934

The accompanying notes are an integral
part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Balance Sheet – Regulatory Basis

June 30, 2026

	Assets							Liabilities and Fund Balances				
								Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	$ -	$ 32,324	$ -	$ -	$ -	$ -	$ 32,324	$ -	$ -	$ 32,324	$ 32,324	$ 32,324
Restricted Funds:												
Athletics	-	55,175	-	-	-	-	55,175	-	-	55,175	55,175	55,175
Pep Club/Cheerleading	-	4,463	-	-	-	-	4,463	-	-	4,463	4,463	4,463
FCCLA	-	193	-	-	-	-	193	-	-	193	193	193
Youth 4 Christ	-	-	-	-	-	-	-	-	-	-	-	-
Youth Act	-	-	-	-	-	-	-	-	-	-	-	-
Drama Club	-	2,200	-	-	-	-	2,200	-	-	2,200	2,200	2,200
International Club	-	-	-	-	-	-	-	-	-	-	-	-
Lego League Club	-	811	-	-	-	-	811	-	-	811	811	811
Tech Student Association	-	8,954	-	-	-	-	8,954	-	-	8,954	8,954	8,954
Outward Bound	-	-	-	-	-	-	-	-	-	-	-	-
Recycling Club	-	-	-	-	-	-	-	-	-	-	-	-
CMI Club	-	-	-	-	-	-	-	-	-	-	-	-
CDC	-	205	-	-	-	-	205	-	-	205	205	205
Biz Town	-	5,457	-	-	-	-	5,457	-	-	5,457	5,457	5,457
Generation Youth	-	-	-	-	-	-	-	-	-	-	-	-
Band Tuba Replacement	-	-	-	-	-	-	-	-	-	-	-	-
Band	-	16,171	-	-	-	-	16,171	-	-	16,171	16,171	16,171
RMS Library	-	-	-	-	-	-	-	-	-	-	-	-
SECME Club	-	864	-	-	-	-	864	-	-	864	864	864
Chorus	-	4,202	-	-	-	-	4,202	-	-	4,202	4,202	4,202
Orchestra	-	1,515	-	-	-	-	1,515	-	-	1,515	1,515	1,515
8th Grade Science	-	-	-	-	-	-	-	-	-	-	-	-
Student Council	-	11,745	-	-	-	-	11,745	-	-	11,745	11,745	11,745
Concessions Staff	-	-	-	-	-	-	-	-	-	-	-	-
Concessions Student	-	-	-	-	-	-	-	-	-	-	-	-
Intersession	-	-	-	-	-	-	-	-	-	-	-	-
Art	-	1	-	-	-	-	1	-	-	1	1	1
Physical Education	-	-	-	-	-	-	-	-	-	-	-	-
Library Media Center	-	932	-	-	-	-	932	-	-	932	932	932
Staff Courtesy Fund	-	-	-	-	-	-	-	-	-	-	-	-
Titans Club	-	-	-	-	-	-	-	-	-	-	-	-
Yearbooks	-	11,058	-	-	-	-	11,058	-	-	11,058	11,058	11,058
Staff Lounge	-	-	-	-	-	-	-	-	-	-	-	-
Stem PBL Grant	-	1,616	-	-	-	-	1,616	-	-	1,616	1,616	1,616
Fifth Grade	-	-	-	-	-	-	-	-	-	-	-	-
Sixth Grade	-	-	-	-	-	-	-	-	-	-	-	-
Seventh Grade	-	-	-	-	-	-	-	-	-	-	-	-
Eighth Grade	-	166	-	-	-	-	166	-	-	166	166	166
Vietnamese School	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	13,244	-	-	-	-	13,244	-	-	13,244	13,244	13,244
UCOR Grant	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal restricted funds	-	138,972	-	-	-	-	138,972	-	-	138,972	138,972	138,972

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Balance Sheet – Regulatory Basis
(Continued)

June 30, 2026

	Assets							Liabilities and Fund Balances				
								Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
Restricted Funds (Continued):												
Orau Promethean	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Listen Up High	-	-	-	-	-	-	-	-	-	-	-	-
Raising the Bar	-	-	-	-	-	-	-	-	-	-	-	-
Ski Club	-	884	-	-	-	-	884	-	-	884	884	884
Tech Titans 3D	-	-	-	-	-	-	-	-	-	-	-	-
TSTA Conference	-	-	-	-	-	-	-	-	-	-	-	-
Education Foundation	-	-	-	-	-	-	-	-	-	-	-	-
First Tech Challenge	-	-	-	-	-	-	-	-	-	-	-	-
ORC Foundation	-	-	-	-	-	-	-	-	-	-	-	-
Williamsburg	-	3,090	-	-	-	-	3,090	-	-	3,090	3,090	3,090
Rams SAT	-	2,488	-	-	-	-	2,488	-	-	2,488	2,488	2,488
Theater Club	-	-	-	-	-	-	-	-	-	-	-	-
Lost/Damaged	-	-	-	-	-	-	-	-	-	-	-	-
Humanities Team	-	-	-	-	-	-	-	-	-	-	-	-
4-H Club	-	15	-	-	-	-	15	-	-	15	15	15
Clinic	-	-	-	-	-	-	-	-	-	-	-	-
Give Club	-	349	-	-	-	-	349	-	-	349	349	349
Fundraisers	-	-	-	-	-	-	-	-	-	-	-	-
The Big Brick	-	8	-	-	-	-	8	-	-	8	8	8
Restricted Donation	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal restricted funds	-	6,834	-	-	-	-	6,834	-	-	6,834	6,834	6,834
Total restricted funds	-	145,806	-	-	-	-	145,806	-	-	145,806	145,806	145,806
Total general and restricted	$ -	$ 178,130	$ -	$ -	$ -	$ -	$ 178,130	$ -	$ -	$ 178,130	$ 178,130	$ 178,130

The accompanying notes are an integral
part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Changes (Increase (Decrease)) in Inventory	Fund Balances June 30, 2026
General Fund:							
Pictures		$ 2,255	$ -	$ -	$ -		
General Fund		13,830	-	-	-		
Gifts/Donations		7,551	-	-	-		
Lost/Damaged Textbooks		-	-	-	-		
BOE/ Supplies		6,025	-	-	-		
Badge Replacement		-	-	-	-		
Interest		2,780	-	-	-		
Instruction		172	20,327	-	-		
Instruction Equipment		-	1,921	-	-		
Field Trips		14,531	13,107	-	-		
Workbooks/Magazines		-	-	-	-		
Administration		-	1,133	-	-		
Other Expenses		-	-	-	-		
Miscellaneous		170	-	-	-		
Total general fund	21,498	47,314	36,488	-	-	-	32,324
Restricted Funds:							
Athletics	43,931	54,913	43,669	-	-	-	55,175
Pep Club/Cheerleading	1,601	12,759	9,897	-	-	-	4,463
FCCLA	-	672	479	-	-	-	193
Youth 4 Christ	117	-	117	-	-	-	-
Youth Act	456	-	456	-	-	-	-
Drama Club	2,153	1,853	1,806	-	-	-	2,200
International Club	427	-	427	-	-	-	-
Lego League Club	272	1,880	1,341	-	-	-	811
Tech Student Assoc.	6,512	18,192	15,750	-	-	-	8,954
Outward Bound	1,665	-	1,665	-	-	-	-
Recycling Club	98	-	98	-	-	-	-
CMI Club	107	-	107	-	-	-	-
CDC	205	-	-	-	-	-	205
Biz Town	4,746	2,711	2,000	-	-	-	5,457
Generation Youth	419	-	419	-	-	-	-
Band Tuba Replacement	200	-	200	-	-	-	-
Band	8,060	26,009	17,898	-	-	-	16,171
RMS Library	39	-	39	-	-	-	-
SECME Club	864	-	-	-	-	-	864
Chorus	2,392	11,447	9,637	-	-	-	4,202
Orchestra	1,449	3,932	3,866	-	-	-	1,515
8th Grade Science	83	-	83	-	-	-	-
Subtotal restricted funds	75,796	134,368	109,954	-	-	-	100,210

(Continued)

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis
(Continued)

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Changes (Increase (Decrease)) in Inventory	Fund Balances June 30, 2026
Restricted Funds (Continued):							
Student Council	$ 13,070	$ 3,062	$ 4,387	$ -	$ -	$ -	$ 11,745
Concessions Staff	867	-	867	-	-	-	-
Concessions Student	2	-	2	-	-	-	-
Intercession	49	-	49	-	-	-	-
Art	9	285	293	-	-	-	1
Physical Education	4	-	4	-	-	-	-
Library Media Center	2,285	5,997	7,350	-	-	-	932
Staff Courtesy Fund	10	-	10	-	-	-	-
Titans Club	2,173	-	2,173	-	-	-	-
Yearbooks	9,647	3,788	2,377	-	-	-	11,058
Staff Lounge	3	-	3	-	-	-	-
Stem PBL Grant	5,018	1,417	4,819	-	-	-	1,616
Fifth Grade	798	-	798	-	-	-	-
Sixth Grade	378	-	378	-	-	-	-
Seventh Grade	1,999	-	1,999	-	-	-	-
Eighth Grade	969	526	1,329	-	-	-	166
Vietnamese School	60	-	60	-	-	-	-
Grants	4,766	24,964	16,486	-	-	-	13,244
UCOR Grants	1,000	-	1,000	-	-	-	-
Orau Promethean	42	-	42	-	-	-	-
Listen Up High	2	-	2	-	-	-	-
Raising the Bar	1	-	1	-	-	-	-
Ski Club	745	11,940	11,801	-	-	-	884
Tech Titans 3D	14	-	14	-	-	-	-
TSTA Conference	844	-	844	-	-	-	-
Education Foundation	121	-	121	-	-	-	-
First Tech Challenge	1,203	-	1,203	-	-	-	-
ORC Foundation	50	-	50	-	-	-	-
Williamsburg	2,581	39,945	39,436	-	-	-	3,090
Rams SAT	2,488	-	-	-	-	-	2,488
Theater Club	163	-	163	-	-	-	-
Lost/Damaged	-	1,424	1,424	-	-	-	-
Humanities Team	31	-	31	-	-	-	-
4-H Club	15	-	-	-	-	-	15
Clinic	1	-	1	-	-	-	-
Give Club	349	-	-	-	-	-	349
Fundraisers	-	-	-	-	-	-	-
The Big Brick	-	200	192	-	-	-	8
Restricted Donation	301	-	301	-	-	-	-
Subtotal restricted funds	52,058	93,548	100,010	-	-	-	45,596
Total restricted funds	127,854	227,916	209,964	-	-	-	145,806
Total general and restricted funds	$ 149,352	$ 275,230	$ 246,452	$ -	$ -	$ -	$ 178,130

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Glenwood Elementary School
Balance Sheet – Regulatory Basis

June 30, 2026

	Assets							Liabilities and Fund Balances				
								Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	$ -	$ 8,398	$ -	$ -	$ 1,015	$ -	$ 9,413	$ 52	$ 52	$ 9,361	$ 9,361	$ 9,413
Restricted Funds:												
Safety Patrol	-	1,224	-	-	-	-	1,224	-	-	1,224	1,224	1,224
Concession/Staff	-	73	-	-	-	-	73	-	-	73	73	73
UCOR Grant	-	305	-	-	-	-	305	-	-	305	305	305
OREF Grant	-	565	-	-	-	-	565	-	-	565	565	565
Lost/Damaged	-	15	-	-	-	-	15	-	-	15	15	15
Family Engagement	-	751	-	-	-	-	751	-	-	751	751	751
Grants	-	2,381	-	-	-	-	2,381	-	-	2,381	2,381	2,381
PTO Donation	-	73	-	-	-	-	73	-	-	73	73	73
Literacy	-	160	-	-	-	-	160	-	-	160	160	160
Restricted Donation	-	658	-	-	-	-	658	-	-	658	658	658
Total restricted funds	-	6,205	-	-	-	-	6,205	-	-	6,205	6,205	6,205
Total general and restricted	$ -	$ 14,603	$ -	$ -	$ 1,015	$ -	$ 15,618	$ 52	$ 52	$ 15,566	$ 15,566	$ 15,618

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Glenwood Elementary School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Change {Increase (Decrease)} in Inventory	Fund Balances June 30, 2026
General Fund:							
Pictures		$ 2,958	$ -	$ -	$ -		
Gifts/Donations		953	-	-	-		
Class Contributions		7,620	-	-	-		
Music Program		320	-	-	-		
Interest		339	-	-	-		
Field Trips		5,682	5,274	-	-		
Administration		-	6,441	-	-		
Instruction		-	7,591	-	-		
Miscellaneous		1,220	-	-	-		
Total general fund	9,575	19,092	19,306	-	-	-	9,361
Restricted Funds:							
Safety Patrol	1,321	-	97	-	-	-	1,224
Concession/Staff	73	-	-	-	-	-	73
UCOR Grant	687	1,500	1,882	-	-	-	305
OREF Grant	2,547	1,400	3,382	-	-	-	565
Lost/Damaged	149	25	159	-	-	-	15
Family Engagement	751	-	-	-	-	-	751
Grants	1,331	1,850	800	-	-	-	2,381
PTO Donation	5	540	472	-	-	-	73
Literacy	155	1,200	1,195	-	-	-	160
Restricted Donation	1,454	-	796	-	-	-	658
Total restricted funds	8,473	6,515	8,783	-	-	-	6,205
Total general and restricted funds	$ 18,048	$ 25,607	$ 28,089	$ -	$ -	$ -	$ 15,566

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Linden Elementary School
Balance Sheet – Regulatory Basis

June 30, 2026

	Assets							Liabilities and Fund Balances				
								Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	$ -	$ 47,015	$ -	$ -	$ -	$ -	$ 47,015	$ -	$ -	$ 47,015	$ 47,015	$ 47,015
Restricted Funds:												
Choir	-	273	-	-	-	-	273	-	-	273	273	273
Orchestra/Strings	-	1,818	-	-	-	-	1,818	-	-	1,818	1,818	1,818
Intercession	-	444	-	-	-	-	444	-	-	444	444	444
Chess Club	-	738	-	-	-	-	738	-	-	738	738	738
Gracie Kline SC	-	1,198	-	-	-	-	1,198	-	-	1,198	1,198	1,198
Recycling Club	-	1,000	-	-	-	-	1,000	-	-	1,000	1,000	1,000
Staff Support	-	13	-	-	-	-	13	-	-	13	13	13
ORC Foundation	-	6,967	-	-	-	-	6,967	-	-	6,967	6,967	6,967
Education Foundation Grant	-	6	-	-	-	-	6	-	-	6	6	6
UCOR Grant	-	116	-	-	-	-	116	-	-	116	116	116
Lost/Damaged	-	21	-	-	-	-	21	-	-	21	21	21
Monarch Butterfly	-	195	-	-	-	-	195	-	-	195	195	195
Restricted Donation	-	88	-	-	-	-	88	-	-	88	88	88
CDI	-	20	-	-	-	-	20	-	-	20	20	20
Total restricted funds	-	12,897	-	-	-	-	12,897	-	-	12,897	12,897	12,897
Total general and restricted	$ -	$ 59,912	$ -	$ -	$ -	$ -	$ 59,912	$ -	$ -	$ 59,912	$ 59,912	$ 59,912

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Linden Elementary School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2026

	Fund Balances June 30, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Change (Increase (Decrease)) in Inventory	Fund Balances June 30, 2026
General Fund:							
Administration		$ -	$ 3,553	$ -	$ -		
Class Contributions		10,145	-	-	-		
Gifts/Donations		455	-	-	-		
Field Trips		12,099	12,506	-	-		
Fines/Library		-	-	-	-		
Instruction		-	21,008	-	-		
Interest		1,117	-	-	-		
Miscellaneous		-	-	-	-		
Music Program		110	-	-	-		
Music		-	438	-	-		
Other Expenses		657	-	-	-		
Pictures		2,465	-	-	-		
Total general fund	57,472	27,048	37,505	-	-	-	47,015
Restricted Funds:							
Choir	273	-	-	-	-	-	273
Orchestra/Strings	1,768	50	-	-	-	-	1,818
Intercession	99	2,420	2,075	-	-	-	444
Chess Club	738	-	-	-	-	-	738
Gracie Kline SC	1,198	-	-	-	-	-	1,198
Recycle Club	1,000	-	-	-	-	-	1,000
Staff Support	13	-	-	-	-	-	13
ORC Foundation	1,637	6,577	1,247	-	-	-	6,967
Education Foundation Grant	6	-	-	-	-	-	6
UCOR Grant	116	-	-	-	-	-	116
Lost/Damaged	21	-	-	-	-	-	21
Monarch Butterfly	195	-	-	-	-	-	195
Restricted Donation	88	-	-	-	-	-	88
CDI	20	-	-	-	-	-	20
Total restricted funds	7,172	9,047	3,322	-	-	-	12,897
Total general and restricted funds	$ 64,644	$ 36,095	$ 40,827	$ -	$ -	$ -	$ 59,912

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Willow Brook Elementary School
Balance Sheet – Regulatory Basis

June 30, 2026

	Assets							Liabilities and Fund Balances				
								Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	$ -	$ 24,278	$ -	$ -	$ -	$ -	$ 24,278	$ -	$ -	$ 24,278	$ 24,278	$ 24,278
Restricted Funds:												
Safety Patrol	-	1,434	-	-	-	-	1,434	-	-	1,434	1,434	1,434
Orchestra/Strings	-	974	-	-	-	-	974	-	-	974	974	974
Cross Country	-	220	-	-	-	-	220	-	-	220	220	220
Grants	-	1,484	-	-	-	-	1,484	-	-	1,484	1,484	1,484
Library/Media Center	-	2,583	-	-	-	-	2,583	-	-	2,583	2,583	2,583
PTO Donations	-	1,611	-	-	-	-	1,611	-	-	1,611	1,611	1,611
Literacy	-	3,733	-	-	-	-	3,733	-	-	3,733	3,733	3,733
ORC Foundation	-	1	-	-	-	-	1	-	-	1	1	1
Readers and LEA	-	530	-	-	-	-	530	-	-	530	530	530
STEM	-	57	-	-	-	-	57	-	-	57	57	57
Teachers Leaders	-	97	-	-	-	-	97	-	-	97	97	97
Student Library	-	20	-	-	-	-	20	-	-	20	20	20
Edu Found Grant	-	9,172	-	-	-	-	9,172	-	-	9,172	9,172	9,172
Wednesday Disco	-	-	-	-	-	-	-	-	-	-	-	-
Tingle Kids	-	228	-	-	-	-	228	-	-	228	228	228
Restricted Donation	-	972	-	-	-	-	972	-	-	972	972	972
Lost/Damaged	-	-	-	-	-	-	-	-	-	-	-	-
Total restricted funds	-	23,116	-	-	-	-	23,116	-	-	23,116	23,116	23,116
Total general and restricted	$ -	$ 47,394	$ -	$ -	$ -	$ -	$ 47,394	$ -	$ -	$ 47,394	$ 47,394	$ 47,394

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Willow Brook Elementary School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Changes {Increases (Decreases)} in Inventory	Fund Balances June 30, 2026
General Fund:							
Administration		$ -	$ 16,981	$ -	$ -		
General Fund		1,960	-	-	-		
Class Contributions		6,570	-	-	-		
Field Trips		6,781	6,787	-	-		
Gifts/Donations		5,540	-	-	-		
Instruction		-	5,016	-	-		
Interest		796	-	-	-		
Literacy		-	-	-	-		
Music Program		-	-	-	-		
Pictures		1,298	-	-	-		
Maintenance		-	-	-	-		
Total general fund	30,117	22,945	28,784	-	-	-	24,278
Restricted Funds:							
Safety Patrol	1,508	3,457	3,531	-	-	-	1,434
Orchestra/Strings	974	-	-	-	-	-	974
Cross Country	-	1,180	960	-	-	-	220
Grants	32	4,200	2,748	-	-	-	1,484
Library/Media Center	1,672	3,494	2,583	-	-	-	2,583
PTO Donations	1,646	-	35	-	-	-	1,611
Literacy	3,937	1,300	1,504	-	-	-	3,733
ORC Foundation	1	-	-	-	-	-	1
Readers and LEA	530	-	-	-	-	-	530
STEM	57	-	-	-	-	-	57
Teachers Leaders	97	-	-	-	-	-	97
Student Library	20	-	-	-	-	-	20
Edu Foundation Grant	3,260	18,510	12,598	-	-	-	9,172
Wednesday Disco	-	-	-	-	-	-	-
Tingle Kids	228	-	-	-	-	-	228
Restricted Donation	972	-	-	-	-	-	972
Lost/Damaged	316	259	575	-	-	-	-
Total restricted funds	15,250	32,400	24,534	-	-	-	23,116
Total general and restricted funds	$ 45,367	$ 55,345	$ 53,318	$ -	$ -	$ -	$ 47,394

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Woodland Elementary School
Balance Sheet – Regulatory Basis

June 30, 2026

	Assets							Liabilities and Fund Balances				
								Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	$ -	$ 45,981	$ -	$ -	$ -	$ -	$ 45,981	$ -	$ -	$ 45,981	$ 45,981	$ 45,981
Restricted Funds:												
Library Club	-	120	-	-	-	-	120	-	-	120	120	120
Art	-	605	-	-	-	-	605	-	-	605	605	605
Chess Club	-	1,430	-	-	-	-	1,430	-	-	1,430	1,430	1,430
Orpsef-Art	-	228	-	-	-	-	228	-	-	228	228	228
Orpsef-Tech	-	2,351	-	-	-	-	2,351	-	-	2,351	2,351	2,351
Or-Efg Literacy	-	74	-	-	-	-	74	-	-	74	74	74
Or-Efg Science	-	147	-	-	-	-	147	-	-	147	147	147
Intersession	-	643	-	-	-	-	643	-	-	643	643	643
Coding Camp	-	3	-	-	-	-	3	-	-	3	3	3
Safety Patrol	-	438	-	-	-	-	438	-	-	438	438	438
Staff Courtesy	-	34	-	-	-	-	34	-	-	34	34	34
Staff Support	-	65	-	-	-	-	65	-	-	65	65	65
Camp Intervention	-	1	-	-	-	-	1	-	-	1	1	1
NEA Foundation	-	46	-	-	-	-	46	-	-	46	46	46
Grants	-	1,089	-	-	-	-	1,089	-	-	1,089	1,089	1,089
ORC Foundation	-	741	-	-	-	-	741	-	-	741	741	741
ORAU Grant	-	221	-	-	-	-	221	-	-	221	221	221
Book Club	-	5	-	-	-	-	5	-	-	5	5	5
TN Art Grant	-	813	-	-	-	-	813	-	-	813	813	813
Restricted Donation	-	1,835	-	-	-	-	1,835	-	-	1,835	1,835	1,835
Education Foundation Grant	-	1,798	-	-	-	-	1,798	-	-	1,798	1,798	1,798
Running Club	-	278	-	-	-	-	278	-	-	278	278	278
Hawk Store	-	217	-	-	-	-	217	-	-	217	217	217
T-Shirts	-	83	-	-	-	-	83	-	-	83	83	83
Cookbook/Teacher	-	303	-	-	-	-	303	-	-	303	303	303
Special Olympics	-	248	-	-	-	-	248	-	-	248	248	248
Memoriam/McConkey	-	500	-	-	-	-	500	-	-	500	500	500
Lost/Damaged	-	1,216	-	-	-	-	1,216	-	-	1,216	1,216	1,216
OREF Grant	-	107	-	-	-	-	107	-	-	107	107	107
Yearbook	-	872	-	-	-	-	872	-	-	872	872	872
Total restricted funds	-	16,511	-	-	-	-	16,511	-	-	16,511	16,511	16,511
Total general and restricted	$ -	$ 62,492	$ -	$ -	$ -	$ -	$ 62,492	$ -	$ -	$ 62,492	$ 62,492	$ 62,492

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Woodland Elementary School
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Change (Increase (Decrease)) in Inventory	Fund Balances June 30, 2026
General Fund:							
Gifts/Donations		$ 800	$ -	$ -	$ -		
Pictures		3,983	-	-	-		
Fines/Library		187	-	-	-		
Class Contributions		7,835	-	-	-		
Lost Key Fine		-	-	-	-		
Literacy		-	-	-	-		
Field Trips		14,725	13,538	-	-		
Instruction		-	12,974	-	-		
Interest		1,081	-	-	-		
Administration		-	4,510	-	-		
Other		-	-	-	-		
Total general fund	48,392	28,611	31,022	-	-	-	45,981
Restricted Funds:							
Library Club	120	-	-	-	-	-	120
Art	605	-	-	-	-	-	605
Chess Club	1,430	-	-	-	-	-	1,430
Orpsef-Art	228	-	-	-	-	-	228
Orpsef-Tech	2,351	-	-	-	-	-	2,351
Or-Efg Literacy	74	-	-	-	-	-	74
Or-Efg Science	147	-	-	-	-	-	147
Intersession	643	-	-	-	-	-	643
Coding Camp	3	-	-	-	-	-	3
Safety Patrol	438	-	-	-	-	-	438
Staff Courtesy	34	-	-	-	-	-	34
Staff Support	65	-	-	-	-	-	65
Camp Intervention	1	-	-	-	-	-	1
NEA Foundation	46	-	-	-	-	-	46
Grants	1,089	-	-	-	-	-	1,089
ORC Foundation	741	-	-	-	-	-	741
ORAU Grant	221	-	-	-	-	-	221
Book Club	5	-	-	-	-	-	5
TN Art Grant	813	-	-	-	-	-	813
Restricted Donation	1,835	-	-	-	-	-	1,835
Education Foundation Grant	1,798	-	-	-	-	-	1,798
Running Club	278	-	-	-	-	-	278
Hawk Store	217	-	-	-	-	-	217
T-Shirts	34	622	573	-	-	-	83
Cookbook/Teacher	303	-	-	-	-	-	303
Special Olympics	248	-	-	-	-	-	248
Memoriam/McConkey	500	-	-	-	-	-	500
Lost/Damaged	1,142	74	-	-	-	-	1,216
OREF Grant	-	3,700	3,593	-	-	-	107
Yearbook	872	-	-	-	-	-	872
Total restricted funds	16,281	4,396	4,166	-	-	-	16,511
Total general and restricted funds	$ 64,673	$ 33,007	$ 35,188	$ -	$ -	$ -	$ 62,492

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge Preschool
Balance Sheet – Regulatory Basis

June 30, 2026

	Assets							Liabilities and Fund Balances				
								Liabilities				
	Cash on Hand	Cash in Bank - Checking	Cash in Bank - Savings	Certificates of Deposit	Accounts Receivable	Inventory	Total Assets	Accounts Payable	Total Liabilities	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
General Fund	$ -	$ 3,703	$ -	$ -	$ -	$ -	$ 3,703	$ -	$ -	$ 3,703	$ 3,703	$ 3,703
Restricted Funds:												
ORC Foundation	-	61	-	-	-	-	61	-	-	61	61	61
Restricted Donations	-	306	-	-	-	-	306	-	-	306	306	306
Total restricted funds	-	367	-	-	-	-	367	-	-	367	367	367
Total general and restricted	$ -	$ 4,070	$ -	$ -	$ -	$ -	$ 4,070	$ -	$ -	$ 4,070	$ 4,070	$ 4,070

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge Preschool
Statement of Revenues, Expenditures and Changes in Fund Balance – Regulatory Basis

For the Fiscal Year Ended June 30, 2026

	Fund Balances July 1, 2025	Revenues	Expenditures	Interfund and Interaccount Transfers In	Interfund and Interaccount Transfers Out	Changes {Increase (Decrease)} in Inventory	Fund Balances June 30, 2026
General Fund:							
Gifts/Donations		$ 9,214	$ -	$ -	$ -		
Instruction		-	6,616	-	-		
Interest		3	-	-	-		
Total general fund	1,102	9,217	6,616	-	-	-	3,703
Restricted Funds:							
ORC Foundation	61	-	-	-	-	-	61
Restricted Donations	306	-	-	-	-	-	306
Total restricted funds	367	-	-	-	-	-	367
Total general and restricted funds	$ 1,469	$ 9,217	$ 6,616	$ -	$ -	$ -	$ 4,070

The accompanying notes are an integral part of these financial statements.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements

June 30, 2026

Background

Section 49-2-110, *Tennessee Code Annotated*, provides for student internal school funds, establishes responsibility for those funds and requires schools to adopt and follow a uniform accounting manual.

1. Summary of Significant Accounting Policies

(a) Financial Reporting Entity

This report includes only the internal school funds of the Oak Ridge School System. Internal school funds are included in the Oak Ridge Board of Education's financial report as a special revenue fund. Internal school funds consist of financial resources accounted for at the individual schools. The accompanying financial statements do not include all internal school funds of the Oak Ridge Schools. School food authority operations accounted for at the individual schools are audited and reported separately.

Internal School Funds

Internal school funds reported in the accompanying financial statements include donations and grants made to the individual schools; fees collected by schools; funds received from the local board of education; funds raised through cooperative agreements; rental fees; and student activity funds.

Student Activity Funds

Student activity funds include all money received from any source for school-sponsored student activities or school-sponsored events held at or in connection with a school, and specifically include, but are not limited to funds:

- Derived from a school-sponsored academic, art, athletic, or social event involving students;
- Raised by school-sponsored clubs involving students;
- Raised by school-sponsored fund-raisers involving students who are under the supervision of a school employee;
- Received from a commission for the direct sale of items to students pursuant to a cooperative agreement between the school and an outside organization;
- Received for the direct sale of items to students from a school-run bookstore located on school grounds;
- Raised from fees charged to students;
- Obtained from interest from any account that contains student activity funds; and
- Obtained from any related school-sponsored activity that involves the use of school personnel, students, and property during the school day.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(b) Regulatory Basis of Accounting

The accounting and financial reporting requirements for internal school funds are set forth in the *Internal School Funds Manual*, issued by the Tennessee Department of Education. The requirements established in the *Internal School Funds Manual* differ from accounting principles generally accepted in the United States of America primarily in the presentation of the financial statements and restricted fund revenue and expenditure accounting and reporting. The following is a summary of the basic requirements of this regulatory basis of accounting, which is an "other comprehensive basis of accounting."

The financial statements consist of balance sheets and statements of revenues, expenditures and changes in fund balances.

The combined financial statements present all of the individual schools in a columnar format and are required to be presented before the notes to the financial statements. These statements focus on each of the individual schools rather than the funds within the schools. In keeping with that focus, the columnar headings identify the individual schools rather than the funds.

The individual school financial statements present the detailed fund activity in each school and are included after the combined financial statements and before the notes to the financial statements.

Revenues are classified by source and expenditures are classified by either function or object for the general fund but not the restricted fund. Revenues and expenditures of the restricted fund are recorded based on the specific group or activity which will benefit or expend the funds. The activity in the restricted "accounts" is presented as total revenues and transfers in and total expenditures and transfers out for each account. A corresponding "fund balance" is presented for each account. Although the restricted fund is a single fund, each account within the fund must present its portion of the restricted fund balance. Transfers reported on the financial statements represent authorized movement of funds between restricted accounts as well as between the general fund and restricted fund.

(c) Measurement Focus/Basis of Accounting

The accompanying financial statements are reported using the current financial resources measurement focus. Accordingly, only current assets and current liabilities are included on the balance sheets. Internal school funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Management policies define available as collectible within 60 days after the fiscal year end. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements
(Continued)

1. Summary of Significant Accounting Policies (Continued)

(d) Fund Structure

The accounts of the individual schools are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which are comprised of the fund's assets, liabilities, fund equity, revenues and expenditures. The funds are grouped in the accompanying financial statements as follows:

- General Fund: The general fund is used to account for all money to be used for the general operation of the school or for the welfare of the student body. Revenues and expenditures in this fund are not restricted to any specific group or activity.

- Restricted Fund: The restricted fund is used to account for money that is restricted for the use of a specific segment of the school population or legally restricted for a specific purpose and is not intended to benefit the general school population.

(e) Inventory

Inventories are stated at the lower of cost (first-in, first-out) or market (net realizable value). The purchases method is used to account for inventories. Under the purchases method, inventories are reported as an expenditure when purchased (or when received for donated items) rather than being capitalized as an asset. However, significant amounts of inventory, if any, on hand at year end are reported as an asset in the financial statements. In accordance with generally accepted accounting principles, the fair value donated goods and supplies are recognized as revenues and expenditures in the financial statements. For the current year, no significant amounts of such donations were received.

(f) Fund Balances

Restricted Fund Balance

Fund balances reported as "Restricted" are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. All internal school fund activity is restricted in accordance with TCA Section 49-2-110.

When both restricted and unrestricted resources are available for use, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed. The internal school funds did not report any unrestricted resources for the period.

Unassigned Fund Balance

This classification represents a deficit fund balance.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements
(Continued)

2. Budgetary Information

Legally appropriated budgets have not been adopted at the individual school level. Therefore, presentation of budgetary comparison information is not required.

3. Deposits

Legal Provisions

All deposits with financial institutions in excess of FDIC limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution(s) that participates in the State of Tennessee Bank Collateral Pool administered by the state treasurer. For deposits with financial institutions that do not participate in the bank collateral pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

Cash Deposits

Cash in bank represents funds on deposit in various depositories.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the school's deposits may not be returned to it. None of the school's deposits were exposed to custodial credit risk because all balances were entirely insured by the FDIC or through the Bank Collateral Pool with the State of Tennessee.

4. Accounts Payable

Accounts payable balances represent amounts due to vendors at year-end. All accounts payable balances were approved by the Board of Education.

5. Transfers

Transfers completed during the fiscal year were for interfund donations and residual fund balance transfers.

6. Long-Term Leases and Commitments

All long-term lease contracts that obligate a school for more than one school year are approved and accounted for by the Board of Education.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Notes to Financial Statements
(Continued)

7. Capital Assets

Fixed assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for fixed assets purchased pass automatically to the Board of Education.

8. Income Taxes

The schools are exempt from taxes on income; accordingly, no provision for income taxes has been made in financial statements.

9. Salary Supplements

Salary supplements were paid by the Oak Ridge Schools as authorized by the local school board and reimbursed by the sponsoring activity fund. A schedule of salary supplements for the year ended June 30, 2026, is included in the supplemental information.

10. Risk Management

A significant number of taxpayers in the City of Oak Ridge are employed by the U.S. Department of Energy (DOE) or their contractors. DOE and related federal government contractors' operations are contingent upon annual U.S. congressional appropriations; therefore, a reduction in DOE related operations could have a significant effect upon the future operations of the Oak Ridge Schools Internal Schools Funds.

11. Reclassifications

Certain comparative data have been reclassified to present such amounts in a manner consistent with the current year's presentation.

12. Subsequent Events

The Schools' management has evaluated subsequent events through August 5, 2026, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge High School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2026

	Transferred from:	Total
Transferred to:	NONE	$ -

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Jefferson Middle School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2026

	Transferred from:	Total
Transferred to:	NONE	$ -

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Robertsville Middle School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2026

	Transferred from:	Total
Transferred to:	NONE	$ -

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Glenwood Elementary School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2026

	Transferred from:	Total
Transferred to:	NONE	$ -

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Linden Elementary School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2026

	Transferred from:	
		Total
Transferred to:	NONE	$ -

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Willow Brook Elementary School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2026

	Transferred from:	Total
Transferred to:	NONE	$ -

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Woodland Elementary School
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2026

	Transferred from:	
		Total
Transferred to:	NONE	$ -

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Oak Ridge Preschool
Schedule of Interfund and Interaccount Transfers – Regulatory Basis
(By School)

For the Fiscal Year Ended June 30, 2026

	Transferred from:	
		Total
Transferred to:	NONE	$ -

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Schedule of Salary Supplements (By School)

June 30, 2026

School	Amount	Source of Funds Account	Board Approval	Proper Withholding
Oak Ridge High School				
Janice Zimprich	$ 4,993	Flea Market, Concessions	Yes	Yes
Joseph Moseley	2,421	FY 26 Athletic Event, Sports Media	Yes	Yes
Parker Jarnigan	750	Flea Market, Football	Yes	Yes
Lori Gupton	2,973	Flea Market Manager, Concessions	Yes	Yes
Ashley Harris	52	Football	Yes	Yes
Kathy Froust	51	Football	Yes	Yes
Deanna Pickel	2,268	Masquers	Yes	Yes
Sara Gilliland	170	Flea Market	Yes	Yes
Teresa Seals	541	Football	Yes	Yes
Bailey James	48	Football	Yes	Yes
Elaine Vaughan	1,105	Masquers	Yes	Yes
Matthew Lloyd	2,812	Masquers	Yes	Yes
Arefa Haque	51	Football	Yes	Yes
Hannah Royster	1,715	Concessions	Yes	Yes
Shauna James	2,796	Football	Yes	Yes
Matthew Hyde	53	Football	Yes	Yes
Laura Knott	53	Football	Yes	Yes
Caramia Milloway	51	Football	Yes	Yes
Alex Shaffer	51	Football	Yes	Yes
	$ 22,954			

See independent auditor's report.

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Schedule of Fidelity Bond Coverage

For the Year Ended June 30, 2026

Company:	Tennessee Risk Management Trust
Type of Coverage:	Employee Fidelity Bond
Amount:	$500,000 each and every loss
	$500 deductible, each occurrence
Period of Coverage:	July 1, 2025 to July 1, 2026
Positions Covered:	All employees

See independent auditor's report.

INTERNAL CONTROL AND COMPLIANCE SECTION

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MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

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

Members of the Board of Education
The Superintendent of Schools
Oak Ridge Schools
Oak Ridge, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Oak Ridge Schools Internal School Funds, which comprise the combined and individual school balance sheets – regulatory basis as of June 30, 2026, and the related combined and individual school statements of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 5, 2026. The report on Oak Ridge Schools Internal School Funds was adverse in relation to conformity with accounting principles generally accepted in the United States of America and unmodified in relation to the financial statements prepared in conformity with the accounting practices prescribed by the *Internal School Funds Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States.

Report on Internal Control over Financial Reporting

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

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

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

□ □ □

Report on Compliance and Other Matters

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

Purpose of this Report

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

Brown Jaket McDaniel PC
CERTIFIED PUBLIC ACCOUNTANTS

Knoxville, Tennessee
August 5, 2026

OAK RIDGE SCHOOLS
INTERNAL SCHOOL FUNDS

Schedule of Prior Year Findings

For the Fiscal Year Ended June 30, 2026

There were no prior year findings.

Oak Ridge, TN

BOE General Fund Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
40110	Current Property Tax	12,950,000.00	0.00	0.00	0.00	12,950,000.00	0.00	12,950,000.00
40210	Local Option Sales Tax	10,200,000.00	-156,572.98	-156,572.98	-0.06	10,043,427.02	0.00	10,043,427.02
40275	Mixed Drink Tax	750.00	0.00	0.00	0.00	750.00	0.00	750.00
43511	Tuition - Regular Day Students	325,000.00	-111,746.50	-111,746.50	-0.34	213,253.50	0.00	213,253.50
43533	Transportation Fees	1,500.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00
44110	Interest Earned	550,000.00	-52,754.73	-52,754.73	-0.10	497,245.27	0.00	497,245.27
44120	Lease/Rentals	20,000.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00
44170	Miscellaneous Refunds	5,000.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
44530	Sale of Equipment	25,000.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00
44570	Contributions & Gifts	200,000.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00
44990	Other Local Revenues	40,000.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00
46510	TN Investment in Student Achv	36,500,000.00	0.00	0.00	0.00	36,500,000.00	0.00	36,500,000.00
46513	TISA On-Behalf Payments	85,000.00	0.00	0.00	0.00	85,000.00	0.00	85,000.00
46515	Early Childhood Education	556,933.42	0.00	0.00	0.00	547,331.00	0.00	547,331.00
46596	Paid Parental Leave	100,000.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00
46610	Career Ladder Program	60,000.00	0.00	0.00	0.00	60,000.00	0.00	60,000.00
46980	Other State Grants	390,397.58	0.00	0.00	0.00	400,000.00	0.00	400,000.00
47630	Public Law 874 - Maint/Operat.	30,000.00	0.00	0.00	0.00	30,000.00	0.00	30,000.00
47640	ROTC Reimbursement	82,000.00	0.00	0.00	0.00	82,000.00	0.00	82,000.00
49700	Insurance Recovery	3,000.00	-535.35	-535.35	-0.18	2,464.65	0.00	2,464.65

Oak Ridge, TN

BOE General Fund Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
49800	Transfers In	125,000.00	0.00	0.00	0.00	125,000.00	0.00	125,000.00
49810	City General Fund Transfer	15,493,963.00	-1,291,163.58	-1,291,163.58	-0.08	14,202,799.42	0.00	14,202,799.42
4550	**141 R ----- --- --- ----- ---**	**77,743,544.00**	**-1,612,773.14**	**-1,612,773.14**	**-0.03**	**76,130,770.86**	**0.00**	**76,130,770.86**

Oak Ridge, TN

BOE General Fund Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
71100	Regular Instruction Prgm	34,769,215.53	351,433.98	351,433.98	0.02	34,357,481.02	94,735.03	34,017,052.44
71150	Alternative Instruction Prgm	1,010,771.00	5,582.42	5,582.42	0.01	1,005,188.58	3,097.02	1,003,480.72
71200	Special Education Prgm	7,072,193.00	11,582.49	11,582.49	0.00	7,060,610.51	2,742.67	7,043,429.95
71300	Career/Technical Education Prg	2,681,091.00	17,182.88	17,182.88	0.00	2,663,908.12	70,811.55	2,587,220.37
71900	Contingency	804,234.58	0.00	0.00	0.00	800,000.00	0.00	800,000.00
72120	Health Services	928,320.00	15,138.92	15,138.92	0.01	913,181.08	10,878.76	893,728.50
72130	Other Student Support	2,465,460.00	229,187.59	229,187.59	0.04	2,236,272.41	11,955.00	2,198,248.06
72210	Regular Inst. Support	4,773,447.00	184,178.94	184,178.94	0.02	4,589,268.06	39,477.86	4,552,842.84
72220	Special Education Support	793,430.00	31,081.44	31,081.44	0.02	762,348.56	64,591.14	700,885.58
72230	Career & Technical Prg Support	285,219.00	39,541.75	39,541.75	0.10	245,677.25	2,692.09	241,605.67
72250	Technology Services	3,404,313.40	400,813.84	400,813.84	0.07	2,921,538.16	233,546.42	2,697,702.69
72290	Communications	342,948.00	67,306.08	67,306.08	0.10	275,641.92	350.00	274,681.92
72310	Board of Education	1,372,242.00	380,957.15	380,957.15	0.24	991,284.85	12,456.85	979,128.00
72320	Director of Schools	463,746.00	45,235.81	45,235.81	0.11	418,510.19	3,014.34	415,491.85
72410	Office of the Principal	5,295,302.00	377,422.13	377,422.13	0.04	4,917,879.87	12,962.86	4,906,318.40
72510	Fiscal Services	1,177,389.00	114,837.45	114,837.45	0.07	1,062,551.55	674.83	1,061,556.02
72520	Human Resources/ Personnel	583,550.00	75,621.10	75,621.10	0.11	507,928.90	18,599.01	491,155.21
72610	Operation of Plant	5,680,827.07	567,966.14	567,966.14	0.06	5,103,122.86	77,605.99	4,947,982.61
72620	Maintenance of Plant	2,421,069.00	233,934.86	233,934.86	0.12	2,139,134.14	266,913.75	1,896,068.83
72710	Transportation	2,472,954.00	97,399.55	97,399.55	0.38	2,375,554.45	0.00	2,375,554.45

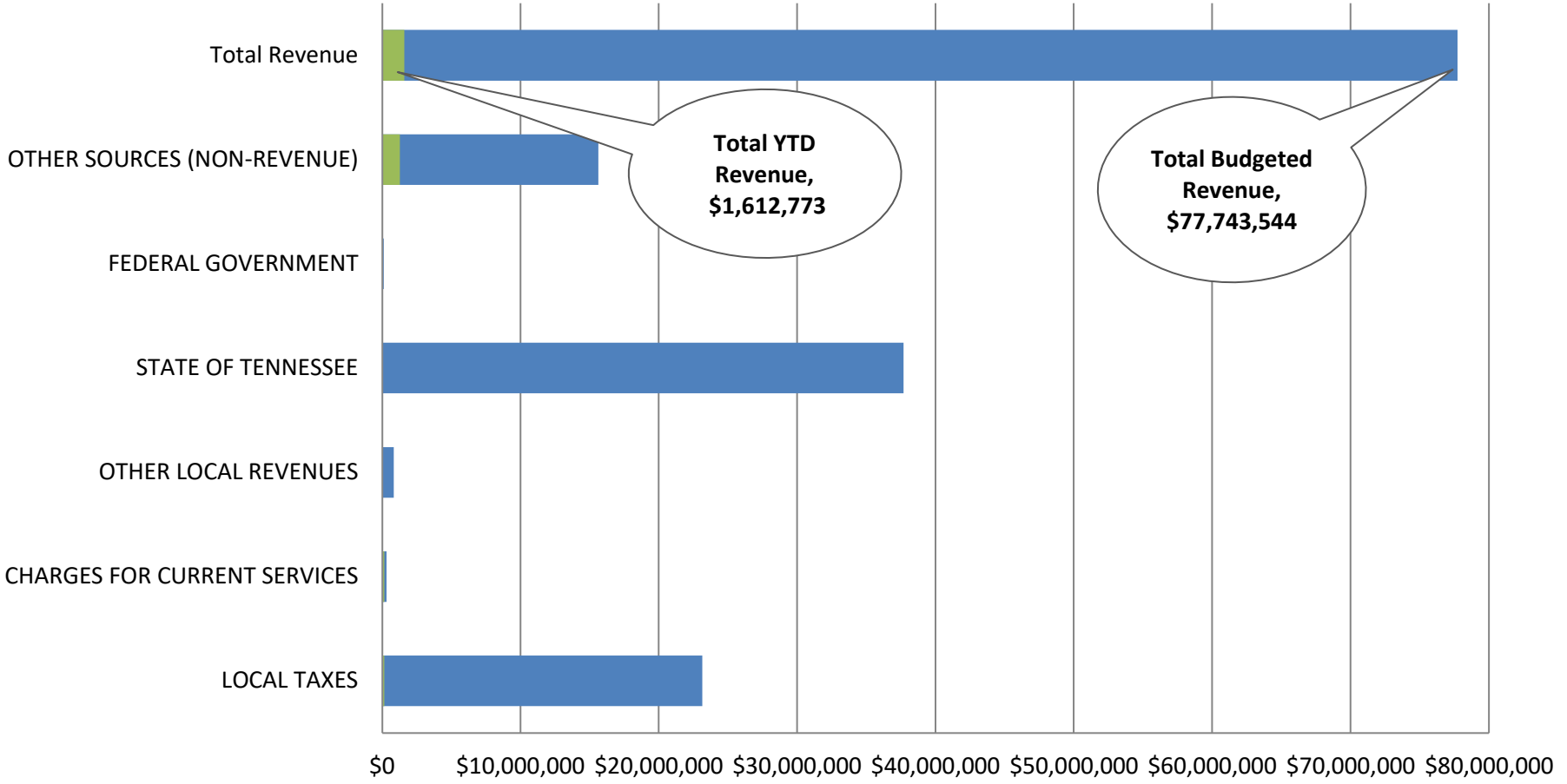
Oak Ridge, TN

BOE General Fund Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

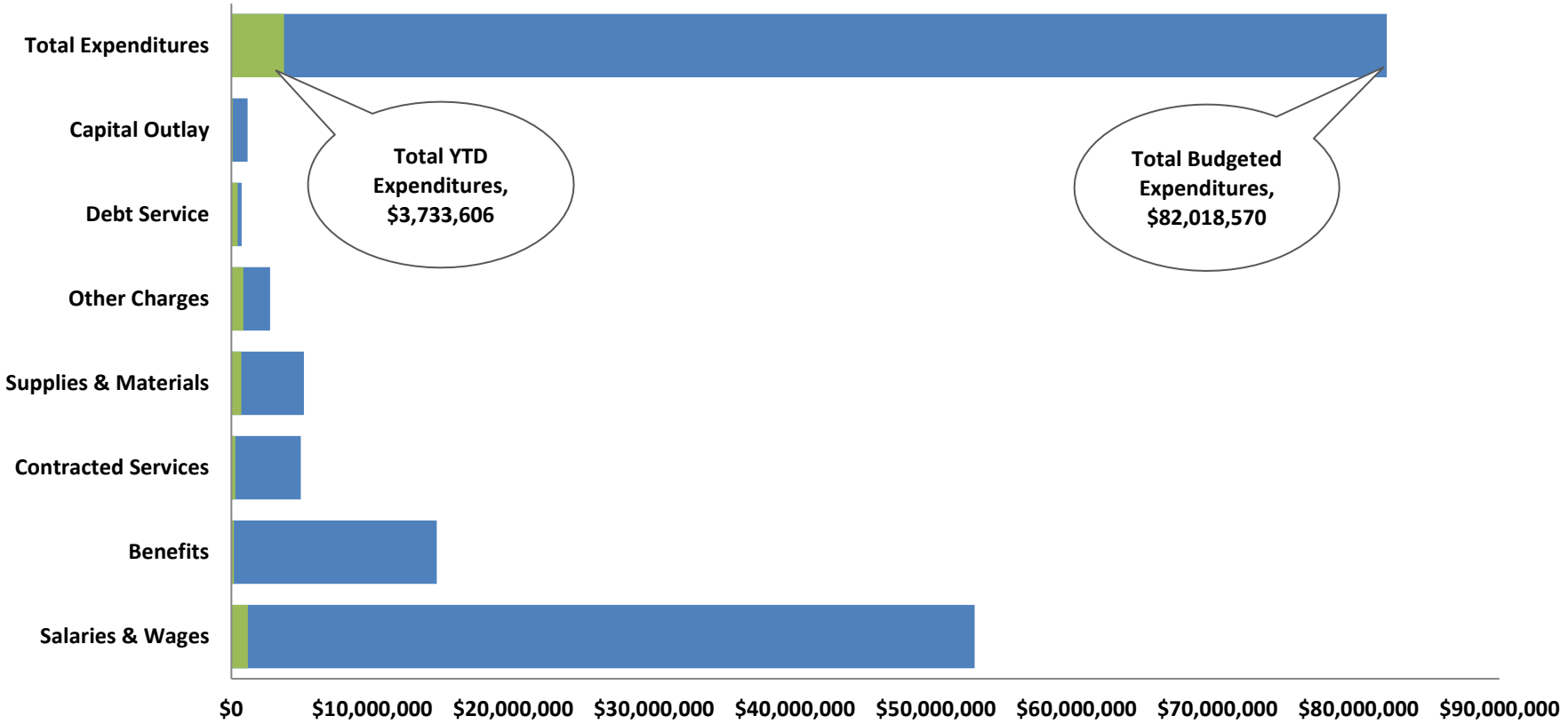
Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
73400	Early Childhood Education	466,933.42	0.00	0.00	0.00	471,168.00	0.00	471,168.00
73401	Pre-K General Fund	1,410,973.00	35,451.13	35,451.13	0.03	1,375,521.87	3,271.41	1,372,563.96
76100	Regular Capital Outlay	1,107,205.00	360,228.00	360,228.00	0.11	746,977.00	139,841.24	548,012.00
82130	Education Principal on Debt	77,968.00	71,021.31	71,021.31	0.91	6,946.69	0.00	6,946.69
82230	Education Interest on Debt	20,556.00	20,501.49	20,501.49	1.00	54.51	0.00	54.51
99100	Transfers Out	137,213.00	0.00	0.00	0.00	137,213.00	0.00	137,213.00
4326	**141 E ----- --- --- ----- ---**	**82,018,570.00**	**3,733,606.45**	**3,733,606.45**	**0.04**	**78,084,963.55**	**1,070,217.82**	**76,620,092.27**
Account Monthly Activity Grand Totals:				**2,120,833.31**	**2,120,833.31**	**3.85**	**1,070,217.82**	**152,750,863.13**

General Fund Revenue Budget to Actual Summary - July, 2026

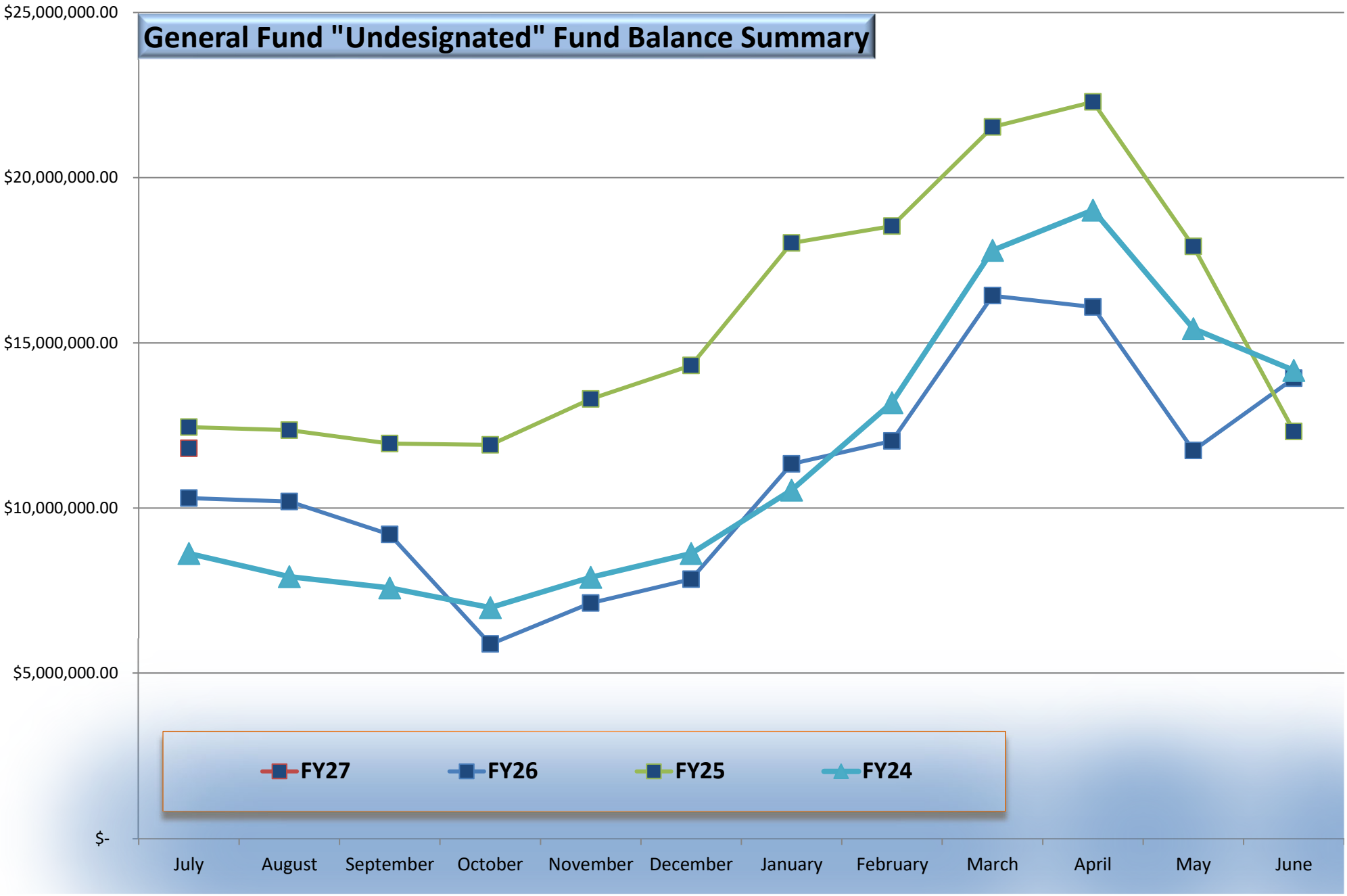


	LOCAL TAXES	CHARGES FOR CURRENT SERVICES	OTHER LOCAL REVENUES	STATE OF TENNESSEE	FEDERAL GOVERNMENT	OTHER SOURCES (NON-REVENUE)	Total Revenue
Percent of Budget	0.68%	50.38%	0.00%	0.00%	0.00%	8.27%	2.07%
Year-To-Date	156,572.98	164,501.23	0.00	0.00	0.00	1,291,698.93	$1,612,773
FYTD Budget	23,150,750.00	326,500.00	840,000.00	37,692,331.00	112,000.00	15,621,963.00	$77,743,544

General Fund Expenditure Budget to Actual Summary by Object
July, 2026



	Salaries & Wages	Benefits	Contracted Services	Supplies & Materials	Other Charges	Debt Service	Capital Outlay	Total Expenditures
FYTD %	2.24%	1.26%	5.80%	13.64%	30.71%	60.01%	8.78%	4.55%
FYTD Activity	1,178,985.18	183,643.29	285,804.35	701,456.99	840,836.15	441,522.80	101,357.69	$3,733,606
FYTD Revised Bdgt	52,749,014.03	14,572,245.39	4,928,294.00	5,141,346.07	2,738,179.58	735,729.00	1,153,761.93	$82,018,570


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
FY27
FY26
FY25
FY24

Oak Ridge, TN

BOE Fund 142 Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
47131	Vocational Program Improvement	118,033.54	0.00	0.00	0.00	120,000.00	0.00	120,000.00
47141	Title I	900,000.00	0.00	0.00	0.00	900,000.00	0.00	900,000.00
47143	Special Education Grants	1,300,000.00	0.00	0.00	0.00	1,300,000.00	0.00	1,300,000.00
47145	Special Ed Pre-School Grants	45,000.00	0.00	0.00	0.00	45,000.00	0.00	45,000.00
47146	English Lang Acq Grants	30,000.00	0.00	0.00	0.00	30,000.00	0.00	30,000.00
47150	21st CCLC Grant	115,000.00	0.00	0.00	0.00	115,000.00	0.00	115,000.00
47189	Title II	200,000.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00
47590	Other Federal Through State	713,966.46	0.00	0.00	0.00	712,000.00	0.00	712,000.00
47990	Other Direct Fedral Revenue	1,075,000.00	0.00	0.00	0.00	1,075,000.00	0.00	1,075,000.00
3477	**142 R ----- --- --- ----- ---**	**4,497,000.00**	**0.00**	**0.00**	**0.00**	**4,497,000.00**	**0.00**	**4,497,000.00**

Oak Ridge, TN

BOE Fund 142 Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
71100	Regular Instruction Prgm	709,089.00	0.00	0.00	0.00	709,089.00	0.00	709,089.00
71200	Special Education Prgm	991,197.00	-22.64	-22.64	0.00	991,219.64	0.00	991,219.64
71300	Career/Technical Education Prg	97,520.47	0.00	0.00	0.00	29,395.00	6,950.00	22,745.00
71900	Contingency	441,361.46	0.00	0.00	0.00	500,000.00	0.00	500,000.00
72120	Health Services	0.00	10,500.00	10,500.00		-10,500.00	0.00	-14,039.12
72130	Other Student Support	256,400.00	1,503.75	1,503.75	0.01	240,896.25	4,504.16	235,768.08
72210	Regular Inst. Support	312,091.00	12,006.64	12,006.64	0.01	300,084.36	33,910.68	271,683.90
72220	Special Education Support	377,355.00	11,946.36	11,946.36	0.02	365,408.64	0.00	365,408.64
72230	Career & Technical Prg Support	2,500.00	354.55	354.55	0.14	-354.55	600.00	-954.55
72250	Technology Services	0.00	9,706.00	9,706.00		-9,706.00	1,225.00	-11,550.65
72710	Transportation	520.00	0.00	0.00	0.00	0.00	520.00	0.00
73300	Community Services	1,180,473.00	43,330.00	43,330.00	0.01	1,137,143.00	10,172.94	1,126,675.78
73400	Early Childhood Education	0.00	0.00	0.00		0.00	3,207.00	0.00
99100	Transfers Out	128,493.07	0.00	0.00	0.00	125,000.00	0.00	125,000.00
2353	**142 E ----- --- --- ----- ---**	**4,497,000.00**	**89,324.66**	**89,324.66**	**0.01**	**4,377,675.34**	**61,089.78**	**4,321,045.72**
Account Monthly Activity Grand Totals:				**89,324.66**	**89,324.66**	**0.35**	**61,089.78**	**8,818,045.72**

Oak Ridge, TN

BOE Fund 143 Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
43522	Lunch Payments - Adults	5,500.00	-22.50	-22.50	0.00	5,477.50	0.00	5,477.50
43525	A la Carte Sales	103,109.00	-252.35	-252.35	0.00	102,856.65	0.00	102,856.65
43990	Other Charges for Food Service	210,187.00	-16,720.34	-16,720.34	-0.08	193,466.66	0.00	193,466.66
44110	Interest Earned	25,000.00	-1,372.84	-1,372.84	-0.05	23,627.16	0.00	23,627.16
46520	School Food Service	20,000.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00
47111	USDA School Lunch Program	1,274,000.00	0.00	0.00	0.00	1,274,000.00	0.00	1,274,000.00
47112	USDA Commodities	190,000.00	0.00	0.00	0.00	190,000.00	0.00	190,000.00
47113	Breakfast	485,000.00	0.00	0.00	0.00	485,000.00	0.00	485,000.00
47114	USDA - Other	257,451.00	-5,310.57	-5,310.57	0.00	252,140.43	0.00	252,140.43
49800	Transfers In	115,000.00	0.00	0.00	0.00	115,000.00	0.00	115,000.00
6385	**143 R ----- --- --- ----- ---**	**2,685,247.00**	**-23,678.60**	**-23,678.60**	**-0.01**	**2,661,568.40**	**0.00**	**2,661,568.40**

Oak Ridge, TN

BOE Fund 143 Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
73100	Food Service	3,008,012.00	7,917.25	7,917.25	0.03	3,000,094.75	0.00	2,998,790.75
32	**143 E ----- --- --- ----- ---**	**3,008,012.00**	**7,917.25**	**7,917.25**	**0.03**	**3,000,094.75**	**0.00**	**2,998,790.75**
Account Monthly Activity Grand Totals:				**-15,761.35**	**-15,761.35**	**2.43**	**0.00**	**5,660,359.15**

Oak Ridge, TN

BOE Fund 145 Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
44990	Other Local Revenues	35,000.00	-650.00	-650.00	0.00	34,350.00	0.00	34,350.00
49800	Transfers In	137,213.00	0.00	0.00	0.00	137,213.00	0.00	137,213.00
3992	**145 R ----- --- --- ----- ---**	**172,213.00**	**-650.00**	**-650.00**	**0.00**	**171,563.00**	**0.00**	**171,563.00**

Oak Ridge, TN

BOE Fund 145 Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
73300	Community Services	172,213.00	6,577.04	6,577.04	0.01	165,635.96	3,950.00	162,885.96
4333	**145 E ----- --- --- ----- ---**	**172,213.00**	**6,577.04**	**6,577.04**	**0.01**	**165,635.96**	**3,950.00**	**162,885.96**
Account Monthly Activity Grand Totals:				**5,927.04**	**5,927.04**	**1.08**	**3,950.00**	**334,448.96**

Oak Ridge, TN

BOE Fund 146 Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
43581	Community Services Fees Child	590,000.00	-63,815.50	-63,815.50	-0.11	526,184.50	0.00	526,184.50
4460	**146 R ----- --- --- ----- ---**	**590,000.00**	**-63,815.50**	**-63,815.50**	**-0.11**	**526,184.50**	**0.00**	**526,184.50**

Oak Ridge, TN

BOE Fund 146 Financial

Filter Option: Previous Month
Fiscal Year: 2026-2027
Month: July

Account	Account Description	2026-27 FYTD Budget	Monthly Activity	YTD Activity	% of Budget	Variance from Budget	Total Encumbrance	Budget Remaining
73300	Community Services	711,155.00	41,580.99	41,580.99	0.03	669,574.01	16,789.38	657,169.84
99100	Transfers Out	15,000.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00
3735	**146 E ----- --- --- ----- ---**	**726,155.00**	**41,580.99**	**41,580.99**	**0.03**	**684,574.01**	**16,789.38**	**672,169.84**
Account Monthly Activity Grand Totals:				**-22,234.51**	**-22,234.51**	**3.61**	**16,789.38**	**1,198,354.34**

Combined Fund Balance and YTD Operating Statement Summary

July, 2026

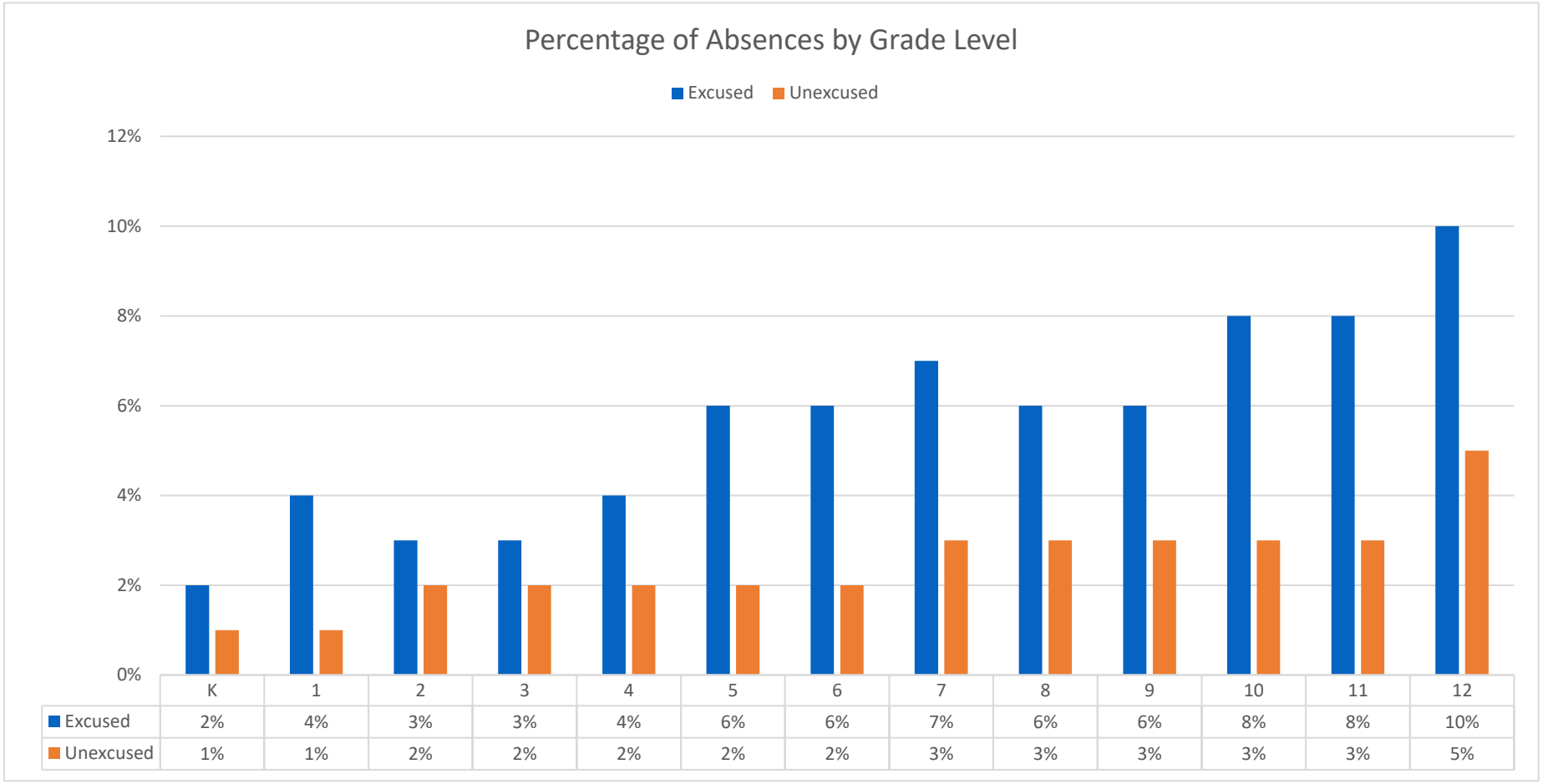
Description	General Fund 141	Federal Fund 142	Food Service Fund 143	Special Fund 145	ECC Fund 146
Beginning Fund Balance July 1, 2026	**18,212,775.52**	**0.00**	**1,013,049.07**	**41,986.41**	**394,811.50**
Plus YTD Revenue per books 7/31/26	1,612,773.14	0.00	23,678.60	650.00	63,815.50
Less YTD Expenditures per books 7/31/26	(3,733,606.45)	(89,324.66)	(7,917.25)	(6,577.04)	(41,580.99)
Revenues Over (Under) Expenditures as of 7/31/26	**(2,120,833.31)**	**(89,324.66)**	**15,761.35**	**(5,927.04)**	**22,234.51**
Ending Fund Balance per books as of 7/31/26	**16,091,942.21**	**(89,324.66)**	**1,028,810.42**	**36,059.37**	**417,046.01**

Fund Balance Restricted/Committed/Assigned Status

Encumbrances and Deferred Revenue	$ -		$ 30,881.93		
Inventory					
Restricted for Career Ladder Program	2,537.90				
Restricted for Operation of Non-Instructional Services (CCI)	0.00		675,163.49		417,046.01
Committed for Other Purposes (Vehicles- ERR Fund)	0.00				
Committted for Other Purposes (Device Replacement)	0.00				
Assigned for Instruction- Coordinated School Health	1,656.60				
Assigned for other local grants					
Assigned for Instruction - Education Foundation Grant	0.00				
Assigned for Instruction (APSI-ORHS)	3,533.22				
Assigned for Support Services FRC Local Funds (56)				36,059.37	
Nonspendable-Prepaid Expenditures					
Assigned to Balance FY27 Budget	4,275,026.00	0.00	322,765.00		
Unassigned Fund Balance 7/31/26	$ 11,809,188.49	-89,324.66	0.00	0.00	
Total Fund Balance 7/31/26	**16,091,942.21**	**$ (89,324.66)**	**$ 1,028,810.42**	**$36,059.37**	**$ 417,046.01**

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: 7/27/2026 - 8/24/2026

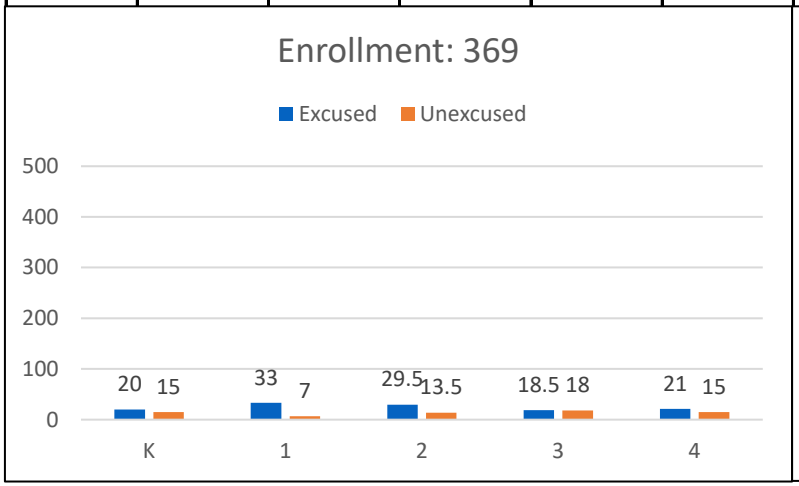


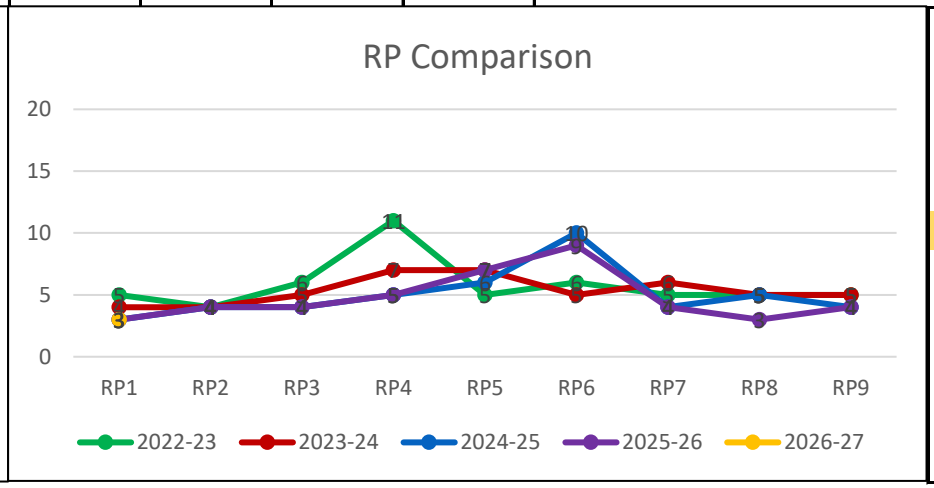
	K	1	2	3	4	5	6	7	8	9	10	11	12
Excused	2%	4%	3%	3%	4%	6%	6%	7%	6%	6%	8%	8%	10%
Unexcused	1%	1%	2%	2%	2%	2%	2%	3%	3%	3%	3%	3%	5%

* Percentages have been rounded to the nearest whole number.

Glenwood

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%	RP2: 4.4%	RP3: 3.5%	RP4: 4.5%	RP5: 6.8%	RP6: 9.2%	RP7: 4.1%	RP8: 3%	RP9: 3.5%
2026-27	RP1: 2.7%								



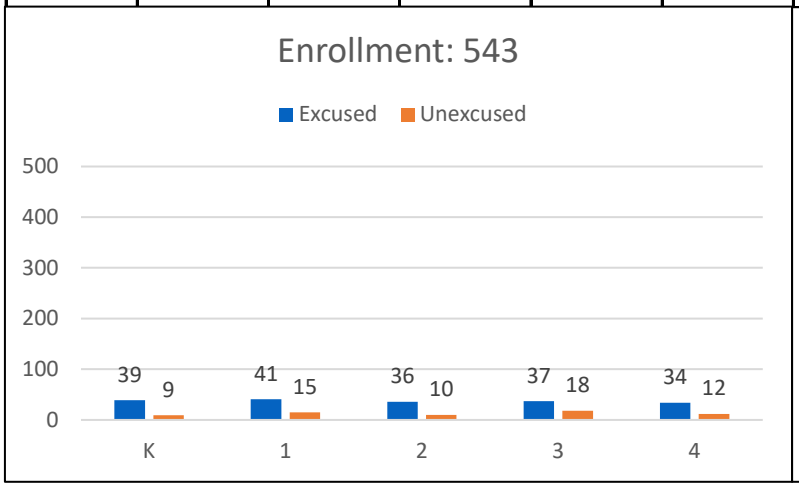


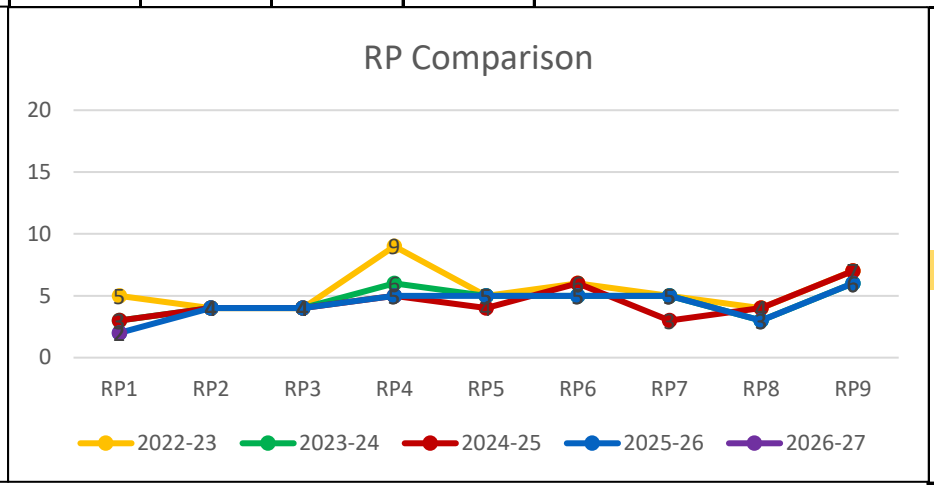
Goal

5.5

Linden

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%	RP2: 3.9%	RP3: 4.1%	RP4: 4.7%	RP5: 4.6%	RP6: 5%	RP7: 4.5%	RP8: 3.3%	RP9: 6.3%
2026-27	RP1: 2.3%								



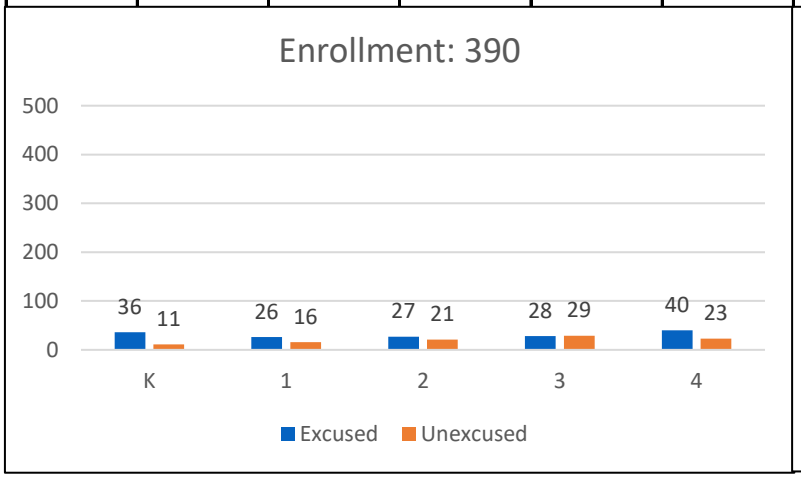


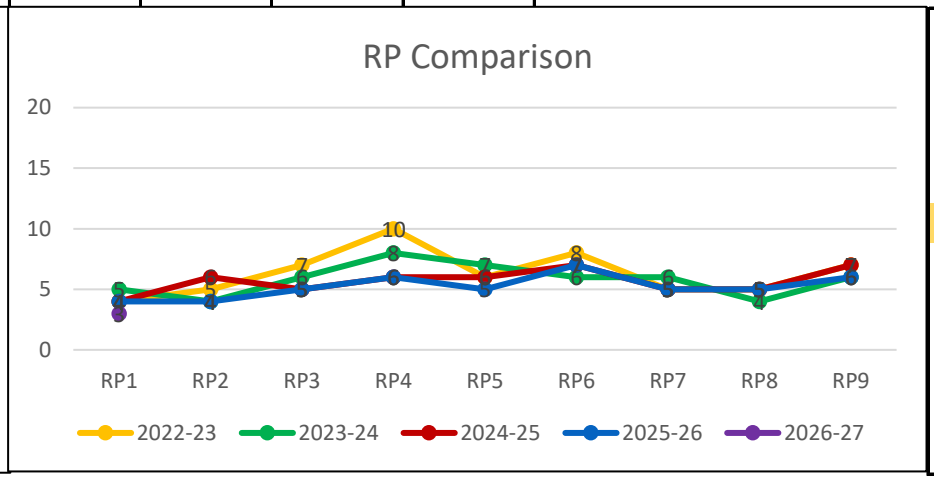
Goal

5

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%	RP2: 4.3%	RP3: 5.1%	RP4: 5.8%	RP5: 5%	RP6: 6.7%	RP7: 4.7%	RP8: 4.6%	RP9: 6.3%
2026-27	RP1: 3.3%								

Willow Brook



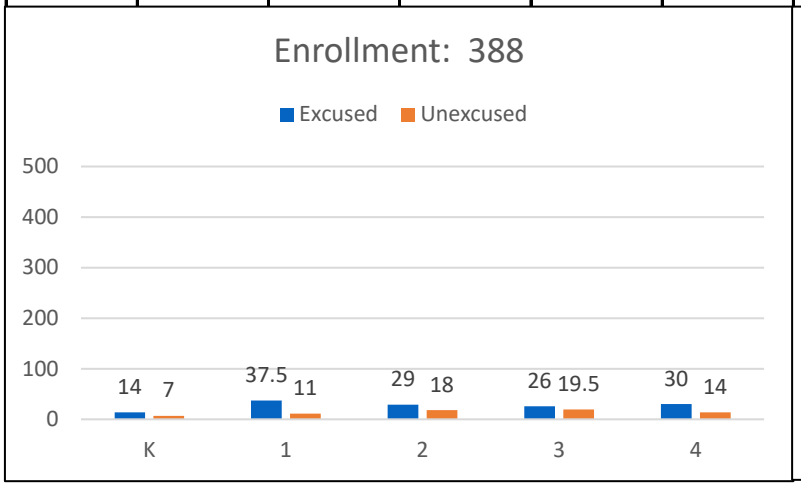


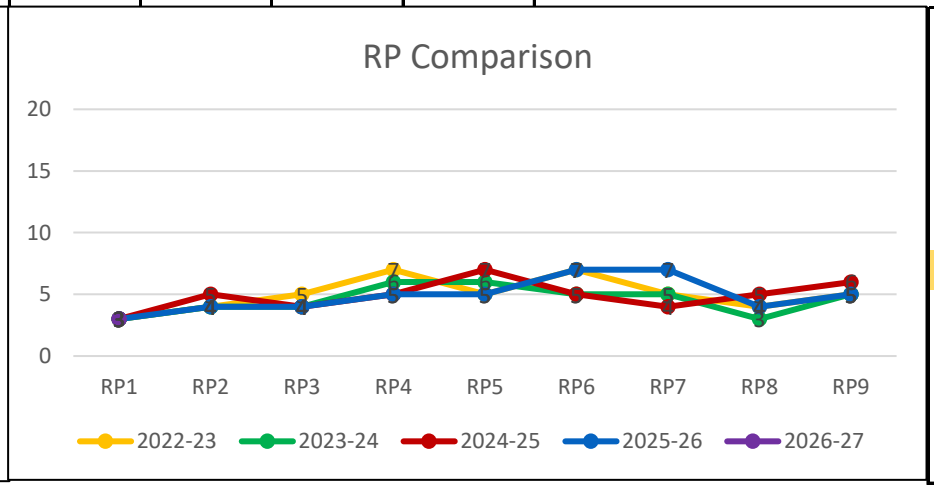
Goal

6

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%	RP2: 3.7%	RP3: 4.3%	RP4: 5.1%	RP5: 4.5%	RP6: 6.8%	RP7: 7%	RP8: 4.3%	RP9: 4.9%
2026-27	RP1: 2.7%								

Woodland



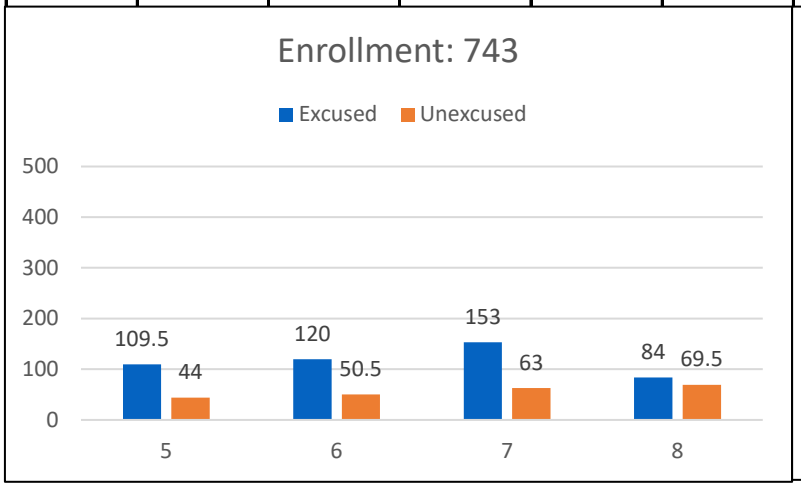


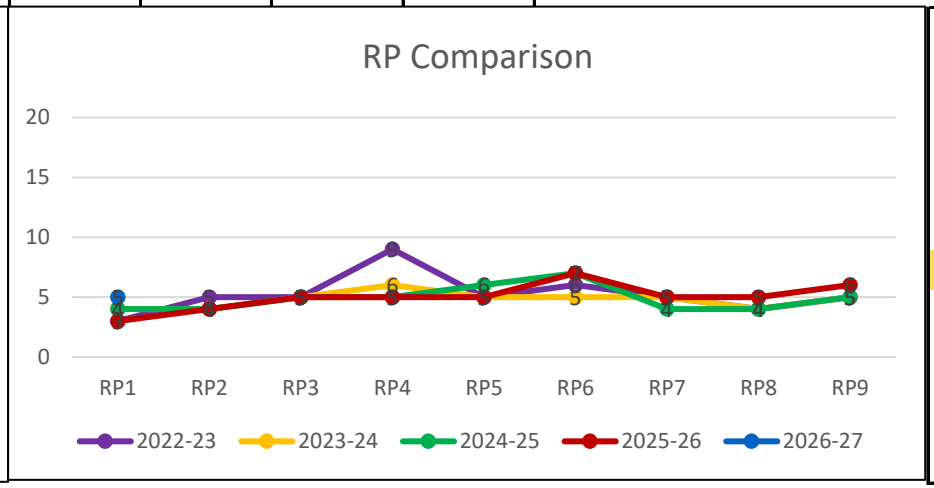
Goal

4

Jefferson

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%	RP2: 3.5%	RP3: 4.5%	RP4: 4.6%	RP5: 4.7%	RP6: 7.4%	RP7: 4.8%	RP8: 5%	RP9: 5.9%
2026-27	RP1: 4.6%								



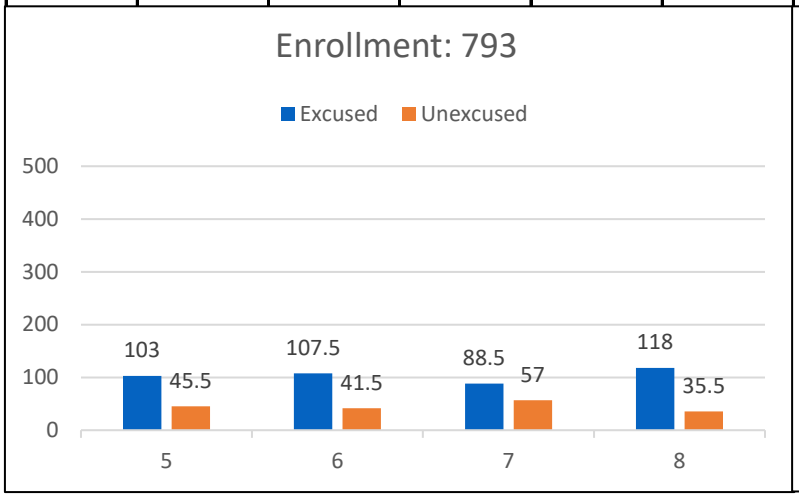


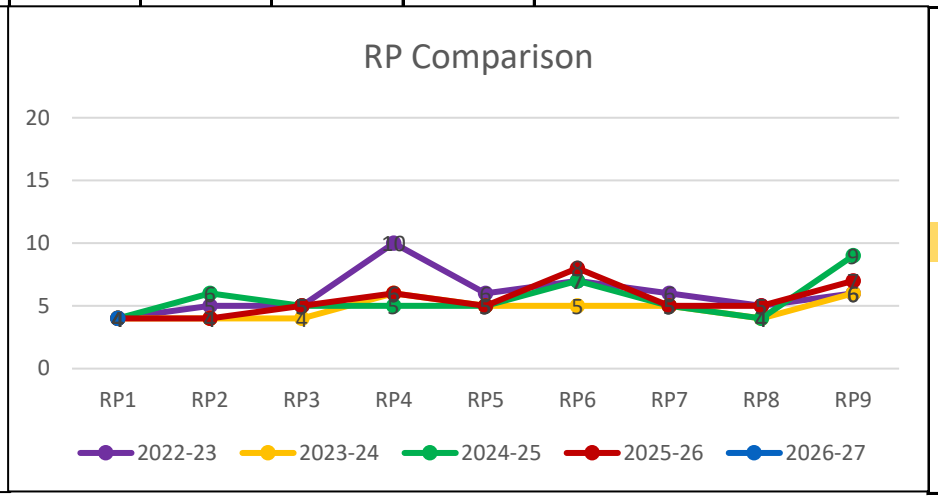
Goal

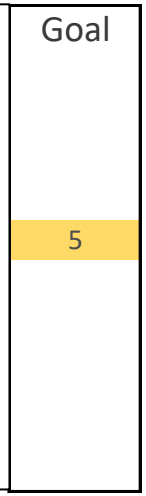
4.5

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%	RP2: 3.8%	RP3: 4.8%	RP4: 5.5%	RP5: 5.4%	RP6: 7.9%	RP7: 4.9%	RP8: 4.7%	RP9: 6.9%
2026-27	RP1: 3.7%								

Robertsville

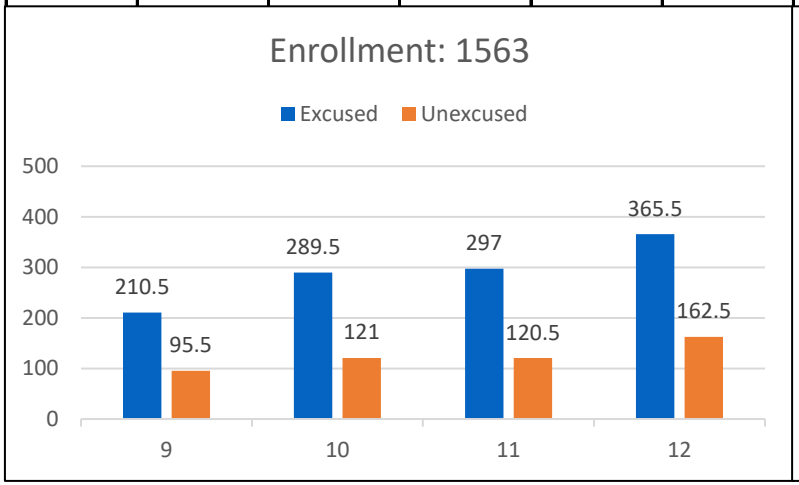


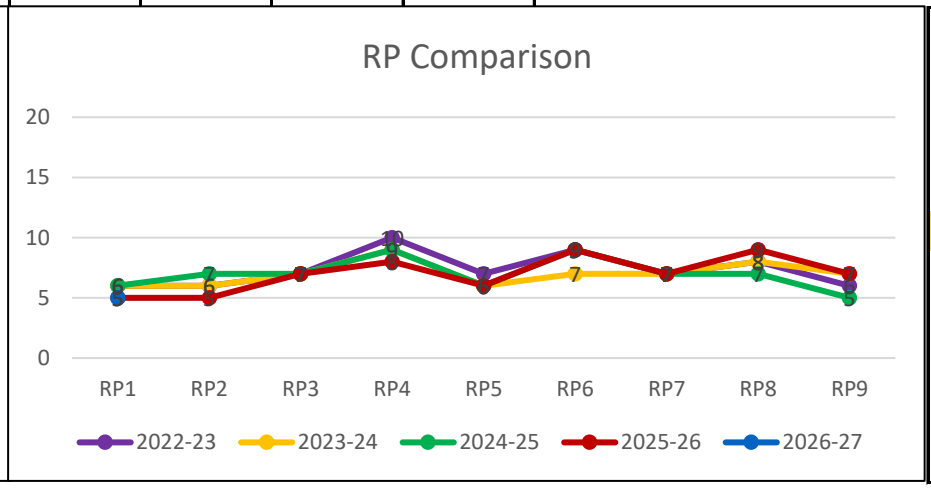




ORHS

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%	RP2: 5.2%	RP3: 7.1%	RP4: 7.5%	RP5: 6.2%	RP6: 8.8%	RP7: 6.7%	RP8: 9.4%	RP9: 6.5%
2026-27	RP1: 5.4%								





Goal
6

Oak Ridge Schools

1st Attendance Period

September 10, 2026

These numbers reflect the **2026-2027** Skyward Student Management System (Entity) active student enrollment count as of **September 10, 2026**.

The total includes **28** private school and home-schooled students receiving Special Ed services.

Oak Ridge Schools

Enrollment Entity Counts 1st RP 2026-2027

September 10, 2026

School	P3	P4	K	1	2	3	4	5	6	7	8	9	10	11	12	Total PK-12 2026-27	Previous 9th RP 2025-26	Diff	Total PK-12 2025-26
Preschool	68	105														173	185	-12	210
Glenwood			73	66	81	72	77									369	368	1	378
Linden			121	93	102	116	111									543	533	10	531
Willow Brook			74	71	75	86	84									390	387	3	392
Woodland			74	84	69	77	84									388	422	-34	419
JMS								181	191	187	184					743	714	29	724
RMS								197	195	208	193					793	751	42	779
ORHS												381	374	416	392	1563	1512	51	1585
Service School	27	8	2	2	1	3	0	2	2	0	4	0	1	0	0	52	73	-21	0
Enrollment 2026-27	**95**	**113**	**344**	**316**	**328**	**354**	**356**	**380**	**388**	**395**	**381**	**381**	**375**	**416**	**392**	**5014**	**4945**	**69**	**5018**
Prev. 9th RP 2025-26	**114**	**130**	**322**	**327**	**344**	**344**	**382**	**367**	**385**	**362**	**355**	**370**	**414**	**386**	**343**	**4945**			
Difference	-19	-17	22	-11	-16	10	-26	13	3	33	26	11	-39	30	49	**69**			

This report compares the 2026-27 1st RP enrollment with the 2025-26 9th RP.