



**Arlington Community Schools Regular Board Meeting
November 16, 2021 5:30 PM
12060 Arlington Trail, Arlington, TN 38002**

1. Call to Order and Roll Call
2. Pledge to the Flag
3. Moment of Silence
4. Presentation: Outdoor Classroom - AMS
5. Citizens Comments (limited to 2 minutes per speaker)
6. Approval of Agenda
7. Reports
 - A. Chairman's Report
 - B. Superintendent's Report
 - C. Financial Report
 1. Monthly Financial Report
 2. Inter Local Health Trust Report
 - D. TLN Report
8. Consent Agenda
 - A. Approval of Minutes from October 26, 2021
 - B. Policy 1.501 Visitors to the Schools
 - C. Policy 5.400 Personnel Health Examination - Communicable Diseases
 - D. Policy 6.313 Discipline Policy
 - E. Policy 6.403 Student Communicable Diseases
9. Miscellaneous Budget Items
 - A. Resolution 2021-19 of the Arlington Community Schools Board of Education Amending the 2021-2022 Schools Budget
10. Business/Recommended Action Items
 - A. Resolution 2021-20 of the Arlington Community Schools Board of Education Amending the 2021-2022 Schools Fee Schedule
 - B. Approval of Superintendent's Evaluation Instrument
11. Adjournment



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 - 7.B. Superintendent's Report
 - 7.C. Financial Report
 - 7.C.1. Monthly Financial Report
 - 7.C.2. Inter Local Health Trust Report
 - 7.D. TLN Report
8. Consent Agenda
 - 8.A. Approval of Minutes from October 26, 2021
 - 8.B. Policy 1.501 Visitors to the Schools
 - 8.C. Policy 5.400 Personnel Health Examination - Communicable Diseases
 - 8.D. Policy 6.313 Discipline Policy
 - 8.E. Policy 6.403 Student Communicable Diseases
9. Miscellaneous Budget Items
 - 9.A. Resolution 2021-19 of the Arlington Community Schools Board of Education Amending the 2021-2022 Schools Budget
10. Business/Recommended Action Items

10.A. Resolution 2021-20 of the Arlington Community Schools Board of Education
Amending the 2021-2022 Schools Fee Schedule

10.B. Approval of Superintendent's Evaluation Instrument

11. Adjournment



ARLINGTON COMMUNITY SCHOOLS
BOARD OF EDUCATION
2021-2022 BUDGET REPORT

September 30, 2021
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND REVENUE

11/03/2021

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 418717

11:21:54 AM

FOR SEPTEMBER, 2021 THRU SEPTEMBER, 2021

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
40110	Current Property Tax	13,500,000.00	13,500,000.00	522,021.96	712,399.08	0.00	0.00	12,787,600.92	5
40120	Trustee's Collection - Prior Years	190,000.00	190,000.00	12,748.58	42,644.22	0.00	0.00	147,355.78	22
40130	Clerk & Master/Circuit Court - Prior Years	130,000.00	130,000.00	59.12	11,897.84	0.00	0.00	118,102.16	9
40140	Interest & Penalty	15,000.00	15,000.00	1,170.75	4,066.97	0.00	0.00	10,933.03	27
40162	Payments in Lieu of Taxes - Local Utilities	100,000.00	100,000.00	133.18	133.18	0.00	0.00	99,866.82	0
40163	Payments in Lieu of Taxes - Other	140,000.00	140,000.00	8,391.71	8,391.71	0.00	0.00	131,608.29	6
40210	Local Option Sales Taxes	5,795,000.00	5,795,000.00	635,312.13	635,312.13	0.00	0.00	5,159,687.87	11
40240	Wheel Tax	1,200,000.00	1,200,000.00	0.00	0.00	0.00	0.00	1,200,000.00	0
40270	Business Tax	1,500.00	1,500.00	0.00	159.22	0.00	0.00	1,340.78	11
40275	Mixed Drink Tax	15,000.00	15,000.00	12,771.82	12,771.82	0.00	0.00	2,228.18	85
40610	Current Property Tax	160,000.00	160,000.00	0.00	0.00	0.00	0.00	160,000.00	0
43513	Tuition - Summer School	6,000.00	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0
43517	Tuition - Other	497,121.00	497,121.00	1,198.84	236,022.12	0.00	0.00	261,098.88	47
43990	Other Charges for Services	300.00	300.00	25.00	50.00	0.00	0.00	250.00	17
44120	Lease/Rentals	75,000.00	75,000.00	2,594.00	9,643.00	0.00	0.00	65,357.00	13
44170	Miscellaneous Refunds	1,700.00	1,700.00	0.00	193.15	0.00	0.00	1,506.85	11
44990	Other Local Revenue	90,000.00	90,000.00	7,500.00	22,500.00	0.00	0.00	67,500.00	25
46511	Basic Education Program	24,037,000.00	24,037,000.00	2,412,700.00	4,825,400.00	0.00	0.00	19,211,600.00	20
46610	Career Ladder Program	72,000.00	72,000.00	0.00	1,179.20	0.00	0.00	70,820.80	2
47590	Other Federal Thru State	45,000.00	45,000.00	0.00	0.00	0.00	0.00	45,000.00	0
49700	Insurance Recovery	125,000.00	125,000.00	450.00	878.00	0.00	0.00	124,122.00	1
49800	Transfers In	3,509,871.00	3,509,871.00	1,971.44	3,510.18	0.00	0.00	3,506,360.82	0
TOTALS:	Ledger Type: 4 - REVENUES	49,705,492.00	49,705,492.00	3,619,048.53	6,527,151.82	0.00	0.00	43,178,340.18	13

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND EXPENSES

11/03/2021

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 418718

11:24:52 AM

FOR SEPTEMBER, 2021 THRU SEPTEMBER, 2021

LEDGER TYPE : 5 - EXPENSES

DEPARTMENT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
000	DEPARTMENT CODE N/A	976,519.00	976,519.00	0.00	0.00	0.00	0.00	976,519.00	0
110	BOARD OF EDUCATION	1,043,538.00	1,019,068.00	40,616.76	240,073.15	0.00	0.00	778,994.85	24
210	DIRECTOR OF SCHOOLS	852,435.00	876,905.00	65,099.18	223,775.96	17,344.54	0.00	635,784.50	27
215	OFFICE OF PRINCIPAL	2,911,319.00	2,911,319.00	264,343.21	545,343.10	0.00	0.00	2,365,975.90	19
310	REGULAR EDUCATION INSTRUCTION	24,059,789.00	23,958,729.00	1,989,793.62	3,918,456.48	46,730.97	0.00	19,993,541.55	17
315	ALTERNATIVE EDUCATION	300,252.00	401,312.00	21,644.69	39,857.73	75.00	0.00	361,379.27	10
320	SPECIAL EDUCATION	3,126,145.00	3,126,145.00	255,079.50	454,863.53	5,121.98	0.00	2,666,159.49	15
325	CAREER & TECHNICAL INSTRUCTION	1,268,686.00	1,268,686.00	91,802.14	172,762.95	6,673.77	0.00	1,089,249.28	14
330	OTHER STUDENT SUPPORT	954,494.00	954,494.00	77,624.91	173,271.71	0.00	0.00	781,222.29	18
335	REGULAR EDUCATION INSTRUCTION SUPPORT	2,128,138.00	2,095,738.00	152,925.00	372,809.94	21,215.90	0.00	1,701,712.16	19
340	SPECIAL EDUCATION SUPPORT	1,262,361.00	1,262,361.00	97,256.84	174,618.51	0.00	0.00	1,087,742.49	14
345	CAREER & TECHNICAL SUPPORT	120,264.00	120,264.00	9,247.34	22,817.80	0.00	0.00	97,446.20	19
350	ACCOUNTABILITY	460,491.00	460,491.00	72,057.17	151,321.46	4,063.91	0.00	305,105.63	34
410	FISCAL SERVICES	586,290.00	586,290.00	39,334.23	172,144.47	1,834.10	0.00	412,311.43	30
515	HUMAN RESOURCES	510,450.00	510,450.00	37,383.37	112,585.53	7,815.85	0.00	390,048.62	24
610	STUDENT SERVICES	754,908.00	754,908.00	69,225.20	213,120.30	189.57	0.00	541,598.13	28
615	HEALTH SERVICES	335,172.00	367,572.00	35,301.62	65,613.62	602.68	0.00	301,355.70	18
710	OPERATION OF PLANT	2,318,071.00	2,318,071.00	191,115.13	565,594.69	563,455.44	18,834.44	1,170,186.43	50
715	MAINTENANCE OF PLANT	875,895.00	875,895.00	65,202.43	164,958.24	59,885.60	167.10	650,884.06	26
720	SAFETY	158,129.00	158,129.00	10,181.92	19,901.64	0.00	0.00	138,227.36	13
725	TECHNOLOGY	772,817.00	772,817.00	65,318.36	256,194.55	75,591.81	6,790.00	434,240.64	44
730	PLANNING	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
735	TRANSPORTATION	1,823,079.00	1,823,079.00	146,790.31	152,302.31	81,758.95	0.00	1,589,017.74	13
810	REGULAR CAPITAL OUTLAY	2,086,250.00	2,086,250.00	28,983.06	385,666.31	46,088.07	0.00	1,654,495.62	21
TOTALS:	Ledger Type: 5 - EXPENSES	49,705,492.00	49,705,492.00	3,826,325.99	8,598,053.98	938,448.14	25,791.54	40,143,198.34	19



ARLINGTON COMMUNITY SCHOOLS
SCHOOL NUTRITION
2021-2022 BUDGET REPORT

September 30, 2021
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND REVENUE

11/03/2021

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 418719

11:27:44 AM

FOR SEPTEMBER, 2021 THRU SEPTEMBER, 2021

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
43521	Lunch Pymt-Child	0.00	0.00	184.50	297.00	0.00	0.00	-297.00	0
43522	Lunch Pymt-Adult	12,500.00	12,500.00	2,807.00	4,131.00	0.00	0.00	8,369.00	33
43523	Breakfast Income	1,000.00	1,000.00	133.50	189.00	0.00	0.00	811.00	19
43525	A la Carte Sales	100,000.00	100,000.00	36,472.90	55,174.95	0.00	0.00	44,825.05	55
46520	School Food Service	9,000.00	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0
47111	USDA School Lunch Program	600,000.00	634,305.58	220,097.51	411,190.71	0.00	0.00	223,114.87	65
47112	USDA Commodities	60,000.00	60,000.00	0.00	0.00	0.00	0.00	60,000.00	0
47113	USDA Breakfast	100,000.00	100,000.00	36,895.63	63,197.73	0.00	0.00	36,802.27	63
49800	Transfers In	627,186.00	627,186.00	0.00	0.00	0.00	0.00	627,186.00	0
TOTALS:	Ledger Type: 4 - REVENUES	1,509,686.00	1,543,991.58	296,591.04	534,180.39	0.00	0.00	1,009,811.19	35

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND EXPENSES

11/03/2021

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 418721

11:29:45 AM

FOR SEPTEMBER, 2021 THRU SEPTEMBER, 2021

LEDGER TYPE : 5 - EXPENSES

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
105	Supervisor/Director	213,200.00	216,700.00	20,924.02	46,936.08	0.00	0.00	169,763.92	22
165	Cafeteria Personnel	308,400.00	308,400.00	30,964.85	49,718.09	0.00	0.00	258,681.91	16
201	Social Security	32,339.00	35,839.00	3,057.32	5,752.80	0.00	0.00	30,086.20	16
204	Pensions	37,398.00	37,398.00	2,052.84	4,271.74	0.00	0.00	33,126.26	11
206	Life Insurance	3,585.00	3,585.00	87.98	131.97	0.00	0.00	3,453.03	4
207	Medical Insurance	75,000.00	66,500.00	4,452.18	6,678.27	0.00	0.00	59,821.73	10
212	Employer Medicare	7,564.00	8,664.00	714.97	1,345.48	0.00	0.00	7,318.52	16
217	Retirement Hybrid Stabilization	1,200.00	1,600.00	81.82	160.56	0.00	0.00	1,439.44	10
336	Maint & Repair-Equipment	2,000.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0
355	Travel	1,000.00	1,000.00	37.38	41.66	0.00	0.00	958.34	4
399	Other Contracted Services	16,000.00	16,000.00	160.00	480.00	1,280.00	0.00	14,240.00	11
422	Food Supplies	600,000.00	600,000.00	83,615.96	146,971.67	45,829.53	0.00	407,198.80	32
435	Office Supplies	1,000.00	1,000.00	0.00	183.03	0.00	0.00	816.97	18
451	Uniforms	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
469	USDA Commodities	75,000.00	75,000.00	0.00	0.00	0.00	0.00	75,000.00	0
471	Software	5,000.00	5,000.00	0.00	495.00	0.00	0.00	4,505.00	10
499	Other Supplies & Materials	110,000.00	110,000.00	8,993.30	19,464.77	15,932.86	0.00	74,602.37	32
524	In-Service/Staff Development	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0
599	Other Charges	5,000.00	9,305.58	0.00	822.00	0.00	0.00	8,483.58	9
710	Food Service Equipment	10,000.00	40,000.00	605.11	803.11	0.00	0.00	39,196.89	2
TOTALS:	Ledger Type: 5 - EXPENSES	1,509,686.00	1,543,991.58	155,747.73	284,256.23	63,042.39	0.00	1,196,692.96	22



ARLINGTON COMMUNITY SCHOOLS
FEDERAL & DISCRETIONARY GRANTS
2021-2022 BUDGET REPORT

September 30, 2021
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GRANT REVENUE

11/03/2021

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 418722

11:34:17 AM

FOR SEPTEMBER, 2021 THRU SEPTEMBER, 2021

LEDGER TYPE : 4 - REVENUES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0010	Consolidated Administration	140,000.00	140,000.00	11,169.94	32,756.07	0.00	0.00	107,243.93	23
0100	Title I, Part A, Improving Academic Achievement	633,549.30	777,338.85	41,396.72	70,263.29	0.00	0.00	707,075.56	9
0200	Title II, Part A, Training & Recruiting	83,857.00	85,256.17	0.00	19,068.03	0.00	0.00	66,188.14	22
0300	Title III, Part A, English Language Acquisition	9,872.00	9,872.60	730.00	730.00	0.00	0.00	9,142.60	7
0410	Title IV, Part A, Safe & Drug Free Schools	15,000.00	25,052.70	742.16	8,218.94	0.00	0.00	16,833.76	33
0702	ARP Homeless 2.0	0.00	17,443.98	0.00	0.00	0.00	0.00	17,443.98	0
0800	Carl Perkins	55,374.80	55,374.80	25,625.63	39,469.33	0.00	0.00	15,905.47	71
0900	IDEA, Part B	920,872.00	1,268,879.36	81,949.46	139,145.14	0.00	0.00	1,129,734.22	11
0901	ARP IDEA, Part B	0.00	230,651.58	0.00	0.00	0.00	0.00	230,651.58	0
0910	IDEA, Preschool	13,874.00	34,013.94	376.34	376.34	0.00	0.00	33,637.60	1
0911	ARP IDEA, Preschool	0.00	15,377.13	0.00	0.00	0.00	0.00	15,377.13	0
0931	CARES ACT / ESSER 1.0	861,929.00	271,437.39	37,322.96	37,322.96	0.00	0.00	234,114.43	14
0935	CRRSA / ESSER 2.0	2,935,408.00	1,981,591.11	68,244.63	68,244.63	0.00	0.00	1,913,346.48	3
0936	ARPA / ESSER 3.0	6,592,510.00	6,592,510.24	0.00	0.00	0.00	0.00	6,592,510.24	0
6001	Arlington Education Foundation Donation	0.00	20,000.00	0.00	20,000.00	0.00	0.00	0.00	100
6006	Coordinated School Health	85,000.00	85,000.00	7,278.94	20,259.70	0.00	0.00	64,740.30	24
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	0.00	13,500.00	0.00	0.00	116,500.00	10
6026	Safe Schools	90,835.00	91,334.44	25,000.00	25,000.00	0.00	0.00	66,334.44	27
TOTALS:	Ledger Type: 4 - REVENUES	12,568,081.10	11,831,134.29	299,836.78	494,354.43	0.00	0.00	11,336,779.86	4

ARLINGTON COMMUNITY SCHOOLS

GRANT EXPENSES

11/03/2021

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 418723

11:36:40 AM

FOR SEPTEMBER, 2021 THRU SEPTEMBER, 2021

LEDGER TYPE : 5 - EXPENSES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0010	Consolidated Administration	140,000.00	140,000.00	11,169.94	32,756.07	0.00	0.00	107,243.93	23
0100	Title I, Part A, Improving Academic Achievement	633,549.30	777,338.85	41,396.72	70,263.29	48,877.64	0.00	658,197.92	15
0200	Title II, Part A, Training & Recruiting	83,857.00	85,256.17	0.00	19,068.03	0.00	0.00	66,188.14	22
0300	Title III, Part A, English Language Acquisition	9,872.00	9,872.60	730.00	730.00	3,915.31	0.00	5,227.29	47
0410	Title IV, Part A, Safe & Drug Free Schools	15,000.00	25,052.70	742.16	8,218.94	0.00	0.00	16,833.76	33
0702	ARP Homeless 2.0	0.00	17,443.98	0.00	0.00	0.00	0.00	17,443.98	0
0800	Carl Perkins	55,374.80	55,374.80	0.00	39,469.33	0.00	0.00	15,905.47	71
0900	IDEA, Part B	920,872.00	1,268,879.36	81,949.46	139,145.14	1,284.00	0.00	1,128,450.22	11
0901	ARP IDEA, Part B	0.00	230,651.58	0.00	0.00	12,666.45	0.00	217,985.13	5
0910	IDEA, Preschool	13,874.00	34,013.94	376.34	376.34	5,166.50	0.00	28,471.10	16
0911	ARP IDEA, Preschool	0.00	15,377.13	0.00	0.00	0.00	0.00	15,377.13	0
0931	CARES ACT / ESSER 1.0	861,929.00	271,437.39	11,938.73	37,322.96	8,109.72	0.00	226,004.71	17
0935	CRRSA / ESSER 2.0	2,935,408.00	1,981,591.11	29,935.60	68,244.63	299.99	0.00	1,913,046.49	3
0936	ARPA / ESSER 3.0	6,592,510.00	6,592,510.24	13,788.43	24,623.36	86,660.28	0.00	6,481,226.60	2
6001	Arlington Education Foundation Donation	0.00	20,000.00	15,365.44	15,365.44	0.00	0.00	4,634.56	77
6006	Coordinated School Health	85,000.00	85,000.00	7,278.94	20,259.70	4,637.84	0.00	60,102.46	29
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	0.00	0.00	725.00	0.00	129,275.00	1
6026	Safe Schools	90,835.00	91,334.44	25,000.00	25,000.00	13,935.36	0.00	52,399.08	43
TOTALS:	Ledger Type: 5 - EXPENSES	12,568,081.10	11,831,134.29	239,671.76	500,843.23	186,278.09	0.00	11,144,012.97	6



ARLINGTON COMMUNITY SCHOOLS
CONSTRUCTION IN PROGRESS
2021-2022 BUDGET REPORT

September 30, 2021
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

CIP RESTRICTED FOR CAPITAL PROJECTS

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 384988

2:47:38 PM

**FOR SEPTEMBER, 2021 THRU SEPTEMBER, 2021
REVENUE & FUND BALANCE**

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0000	Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
0000	Bonds Issued	0.00	0.00	0.00	1,264,451.00	0.00	0.00	-1,264,451.00	0
0000	Fund Balance	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0
TOTALS:	Revenue & Fund Balance	1,800,000.00	1,800,000.00	0.00	1,264,451.00	0.00	0.00	535,549.00	0

ARLINGTON COMMUNITY SCHOOLS

CIP EXPENSES

11/03/2021

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 418724
FOR SEPTEMBER, 2021 THRU SEPTEMBER, 2021
LEDGER TYPE : 5 - EXPENSES

11:38:20 AM

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
7011	AHS Wrestling	1,800,000.00	1,800,000.00	370,461.56	815,356.10	123,513.59	0.00	861,130.31	52
TOTALS:	Ledger Type: 5 - EXPENSES	1,800,000.00	1,800,000.00	370,461.56	815,356.10	123,513.59	0.00	861,130.31	52

INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST

**FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

FINANCIAL STATEMENTS

ACCOUNTANT'S COMPILATION REPORT

The Board of Directors
Interlocal Health Benefits Plan Asset Trust
Memphis, Tennessee

Management is responsible for the accompanying financial statements of Interlocal Health Benefits Plan Asset Trust, which comprise the Statement of Net Position - Modified Cash Basis as of September 30, 2021, and the related Statement of Revenues, Expenses and Change in Net Position - Modified Cash Basis for the one month and year to date periods then ended and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Entity's assets, liabilities, net position, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Interlocal Health Benefits Plan Asset Trust.

Whitehorn Tankersley & Davis, PLLC

October 21, 2021
Memphis, Tennessee

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
SEPTEMBER 30, 2021**

ASSETS

Regions Bank Public Funds DDA	\$	<u>814,607.39</u>
Regions Public Funds Credit Account		<u>554,538.24</u>
Regions Bank Trust Account		
Accrued Investment Income		79.45
Cash		-
Goldman Sachs Financial Square		-
Fidelity Investments MM Funds		9,119,703.85
Regions Bank Trust Account - Other		<u>-</u>
		<u>9,119,783.30</u>
TOTAL ASSETS	\$	<u>10,488,928.93</u>

NET POSITION - UNRESTRICTED **\$ 10,488,928.93**

See Accountant's Compilation Report

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION - MODIFIED CASH BASIS**

	<u>1 Month Ended</u> <u>September 30, 2021</u>	<u>3 Months Ended</u> <u>September 30, 2021</u>
REVENUES		
Premiums	\$ 4,833,293.00	\$ 8,210,437.56
Cobra Credits	<u>2,021.02</u>	<u>2,698.59</u>
Total Premiums	<u>4,835,314.02</u>	<u>8,213,136.15</u>
 Pharmacy Rebates	 <u>-</u>	 <u>56,231.94</u>
Miscellaneous Credits	<u>-</u>	<u>-</u>
Miscellaneous Income	<u>-</u>	<u>-</u>
 Investment Income	 <u>160.39</u>	 <u>390.20</u>
 TOTAL REVENUES	 <u>4,835,474.41</u>	 <u>8,269,758.29</u>
 EXPENSES		
Administrative Fees	155,561.72	622,014.83
Insurance Claims Disbursements	2,822,414.14	9,091,577.61
Insurance Premium	6,022.00	18,046.00
Trustee Fees	2,547.67	9,148.39
Miscellaneous Expenses	-	-
Professional Fees	970.00	10,219.00
Taxes	<u>-</u>	<u>11,926.02</u>
	<u>2,987,515.53</u>	<u>9,762,931.85</u>
 Bartlett Clinic		
Care Here Clinic Fees	25,959.00	77,052.50
Clinic Supplies	56,433.35	138,155.13
Liability Insurance	-	1,980.00
Rent	<u>1,320.00</u>	<u>3,960.00</u>
	<u>83,712.35</u>	<u>221,147.63</u>

See Accountant's Compilation Report

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST
STATEMENT OF REVENUES, EXPENSES
AND CHANGE IN NET POSITION - MODIFIED CASH BASIS - CONTINUED**

	<u>1 Month Ended</u> <u>September 30, 2021</u>	<u>3 Months Ended</u> <u>September 30, 2021</u>
EXPENSES - continued		
Collierville Clinic		
Care Here Clinic Fees	\$ 25,959.00	\$ 77,052.50
Clinic Repairs and Maintenance	-	-
Clinic Supplies	49,248.64	128,123.73
Liability Insurance	-	1,980.00
Rent	<u>2,190.83</u>	<u>6,572.49</u>
	<u>77,398.47</u>	<u>213,728.72</u>
TOTAL EXPENSES	<u>3,148,626.35</u>	<u>10,197,808.20</u>
CHANGE IN NET POSITION	1,686,848.06	(1,928,049.91)
Net position at beginning of period	<u>8,802,080.87</u>	<u>12,416,978.84</u>
Net position at end of period	<u><u>\$ 10,488,928.93</u></u>	<u><u>\$ 10,488,928.93</u></u>

See Accountant's Compilation Report



ACS RESOLUTION 2021-19

A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION AMENDING THE 2021-2022 SCHOOLS BUDGET

WHEREAS, T.C.A. § 49-2-301(b)(1)(W) requires the Board to assign to the Superintendent the task of submitting a budget to the Board annually for approval and presenting the budget to the local legislative body for adoption; AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(W)(i) provides that, “The budget shall set forth in itemized form the amount necessary to operate the schools for the scholastic year beginning on July 1”; AND

WHEREAS, the Board adopted the 2021-2022 annual budget on May 18, 2021; AND

WHEREAS, the Town of Arlington adopted ACS’s 2021-2022 budget on June 7, 2021; AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(W)(ii) provides that, “Any change in the expenditure of money as provided for by the budget shall first be ratified by the local board and the local legislative body”; AND

WHEREAS, the Tennessee Attorney General has opined that, a change in expenditures that reallocates funds from one major category to another requires the prior ratification of both the local legislative body and the Board and changes in fund allocations within a major category require the prior ratification of the Board; AND

WHEREAS, the Superintendent deems it necessary to change fund allocations within major categories of the 2021-2022 budget which requires Board ratification.

NOW, THEREFORE, BE IT RESOLVED, that the Arlington Community Schools Board of Education hereby ratifies the following changes to fund allocations within major categories of the 2021-2022 budget:

Fund 141 - 71000 Instruction							
Fund	Function	Object	Description	Budget	Add	Subtract	Amended Budget
141	71100	116	Teachers	16,054,100.00	5,000.00		16,059,100.00
141	71100	204	State Retirement	1,677,145.00		33,000.00	1,644,145.00
141	71100	207	Medical Insurance	2,412,090.00		10,000.00	2,402,090.00
141	71100	217	Retirement Hybrid Stabilization	71,000.00	33,000.00		104,000.00
141	71150	116	Teachers	232,900.00	5,000.00		237,900.00
141	71200	116	Teachers	1,640,000.00		20,000.00	1,620,000.00
141	71200	163	Educational Assistants	275,000.00	20,000.00		295,000.00
141	71200	204	State Retirement	203,755.00		1,500.00	202,255.00
141	71200	217	Retirement Hybrid Stabilization	12,000.00	1,500.00		13,500.00
Totals				22,577,990.00	64,500.00	64,500.00	22,577,990.00

Fund 141 - 72000 - Support Service							
Fund	Function	Object	Description	Budget	Add	Subtract	Amended Budget
141	72110	204	State Retirement	28,719.00	2,500.00		31,219.00
141	72110	207	Medical Insurance	57,500.00		2,500.00	55,000.00
141	72120	131	Medical Personnel	267,724.00	9,900.00		277,624.00
141	72120	207	Medical Insurance	46,000.00		9,900.00	36,100.00
141	72130	162	Clerical Personnel	22,402.00	500.00		22,902.00
141	72130	189	Other Salaries & Wages	269,660.00		500.00	269,160.00
141	72130	204	State Retirement	113,163.00		100.00	113,063.00
141	72130	217	Retirement Hybrid Stabilization	4,220.00	100.00		4,320.00
141	72130	322	Evaluation & Testing	60,000.00		4,000.00	56,000.00
141	72130	499	Other Supplies & Materials	4,000.00	1,000.00		5,000.00
141	72130	524	In-Service/Staff Development	8,600.00	2,000.00		10,600.00
141	72130	599	Other Charges	6,000.00	2,000.00		8,000.00
141	72130	790	Other Equipment	7,500.00		1,000.00	6,500.00
141	72210	204	State Retirement	136,262.00		1,500.00	134,762.00
141	72210	207	Medical Insurance	154,728.00		8,480.00	146,248.00
141	72210	217	Retirement Hybrid Stabilization	1,800.00	1,500.00		3,300.00
141	72220	189	Other Salaries & Wages	168,634.00	5,000.00		173,634.00
141	72220	207	Medical Insurance	53,635.00		5,000.00	48,635.00
141	72230	105	Supervisor/Director	51,064.00		1,500.00	49,564.00
141	72230	207	Medical Insurance	7,636.00	1,500.00		9,136.00
141	72250	189	Other Salaries & Wages	143,530.00	580.00		144,110.00
141	72250	201	Social Security	14,399.00		1,000.00	13,399.00
141	72250	204	State Retirement	14,187.00	3,000.00		17,187.00
141	72250	206	Life Insurance	1,596.00	400.00		1,996.00
141	72250	207	Medical Insurance	27,600.00	5,850.00		33,450.00
141	72250	212	Employer Medicare	3,368.00	550.00		3,918.00
141	72250	217	Retirement Hybrid Stabilization	3,000.00		900.00	2,100.00
Totals				1,676,927.00	36,380.00	36,380.00	1,676,927.00

Fund 141 - 72300 - General Administration							
Fund	Function	Object	Description	Budget	Add	Subtract	Amended Budget
141	72310	207	Medical Insurance	313,890.00		14,600.00	299,290.00
141	72320	201	Social Security	37,399.00		3,000.00	34,399.00
141	72320	204	State Retirement	44,001.00	8,000.00		52,001.00
141	72320	206	Life Insurance	5,354.00		2,000.00	3,354.00
141	72320	207	Medical Insurance	43,240.00	13,100.00		56,340.00
141	72320	208	Dental Insurance	1,100.00	500.00		1,600.00
141	72320	217	Retirement Hybrid Stabilization	7,000.00		2,000.00	5,000.00
141	72310	513	Workmen's Compensation Insurance	110,000.00		8,000.00	102,000.00
141	72610	599	Other Charges	1,360.00	8,000.00		9,360.00
Totals				563,344.00	29,600.00	29,600.00	563,344.00

Fund 141 - 72400 - School Administration								
Fund	Function	Object		Description	Budget	Add	Subtract	Amended Budget
141	72410	204		State Retirement	199,835.00	3,500.00		203,335.00
141	72410	206		Life Insurance	14,941.00		3,500.00	11,441.00
								-
Totals					214,776.00	3,500.00	3,500.00	214,776.00

Fund 141 - 72500 - Business Administration								
Fund	Function	Object		Description	Budget	Add	Subtract	Amended Budget
141	72510	201		Social Security	22,133.00		1,500.00	20,633.00
141	72510	204		State Retirement	21,919.00	4,100.00		26,019.00
141	72510	206		Life Insurance	2,454.00		1,300.00	1,154.00
141	72510	207		Medical Insurance	41,400.00	2,500.00		43,900.00
141	72510	212		Employer Medicare	5,177.00		300.00	4,877.00
141	72510	217		Retirement Hybrid Stabilization	4,500.00		1,900.00	2,600.00
141	72520	204		State Retirement	26,661.00	1,500.00		28,161.00
141	72520	207		Medical Insurance	49,100.00		3,100.00	46,000.00
								-
Totals					173,344.00	8,100.00	8,100.00	173,344.00

Fund 141 - 72600 - Operation and Maintenance of Plant								
Fund	Function	Object		Description	Budget	Add	Subtract	Amended Budget
141	72620	105		Supervisor/Director	104,499.00	2,700.00		107,199.00
141	72620	167		Maintenance Personnel	287,220.00		2,100.00	285,120.00
141	72620	204		State Retirement	23,316.00	7,900.00		31,216.00
141	72620	206		Life Insurance	2,909.00		1,500.00	1,409.00
141	72620	207		Medical Insurance	50,600.00		4,000.00	46,600.00
141	72620	217		Retirement Hybrid Stabilization	8,000.00		3,000.00	5,000.00
141	72810	204		State Retirement	4,907.00	1,900.00		6,807.00
141	72810	206		Life Insurance	642.00		300.00	342.00
141	72810	207		Medical Insurance	18,400.00		1,600.00	16,800.00
								-
Totals					500,493.00	12,500.00	12,500.00	500,493.00

Fund 142 - Federal Grants Expenses								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	71200	189	0900	Other Salaries & Wages	-	16,643.87		16,643.87
142	71200	201	0900	Social Security	46,032.93	1,031.95		47,064.88
142	71200	204	0900	State Retirement	54,032.59	1,709.37		55,741.96
142	71200	206	0900	Employer Medicare	9,864.10	241.34		10,105.44
142	71200	429	0900	Instructional Supplies & Materials	129,643.36		19,626.53	110,016.83
142	72120	189	0935	Other Salaries & Wages	-	94,000.00		94,000.00
142	72120	201	0935	Social Security	-	5,840.00		5,840.00
142	72120	204	0935	State Retirement	-	6,970.00		6,970.00
142	72120	206	0935	Life Insurance	-	650.00		650.00
142	72120	207	0935	Medical Insurance	-	18,400.00		18,400.00
142	72120	212	0935	Employer Medicare	-	1,375.00		1,375.00
142	72120	399	0935	Other Contracted Services	-	3,478.00		3,478.00
142	72120	499	0935	Other Supplies and Materials	-	4,644.00		4,644.00
142	72210	189	0935	Other Salaries & Wages	148,000.00		94,000.00	54,000.00
142	72210	201	0935	Social Security	10,880.00		5,840.00	5,040.00
142	72210	204	0935	State Retirement	11,630.00		6,970.00	4,660.00
142	72210	206	0935	Life Insurance	1,100.00		650.00	450.00
142	72210	207	0935	Medical Insurance	28,905.00		19,235.00	9,670.00
142	72210	212	0935	Employer Medicare	1,730.00		540.00	1,190.00
142	72210	499	0935	Other Supplies and Materials	12,104.11		4,644.00	7,460.11
142	72210	599	0935	Other Charges	10,938.00		3,478.00	7,460.00
								-
Totals					464,860.09	154,983.53	154,983.53	464,860.09

On this 16th of November, 2021.

Kay Williams, Chairman
Arlington Community Schools
Board of Education

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