



**Arlington Community Schools Regular Board Meeting
December 13, 2022 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. Presentations
 - AMS Volleyball
 - ACS Retirees
5. Citizens Comments (limited to 2 minutes per speaker)
6. Approval of Agenda
7. Reports
 - 7.A. Chairman's Report
 - 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. TLR Report
8. Consent Agenda
 - 8.A. Approval of Minutes from November 15, 2022
 - 8.B. Policy 1.1061 Board Members' Code of Ethics
 - 8.C. Policy 2.805 Purchasing
 - 8.D. Policy 2.806 Credit Accounts and Credit Cards
 - 8.E. Policy 3.202 Emergency Preparedness Plan
 - 8.F. Policy 4.207 English Language Acquisition
 - 8.G. Policy 4.605 Graduation Requirements
 - 8.H. Policy 4.608 High School Diplomas
 - 8.I. Resolution 2022-30 of the Arlington Community Schools Board of Education Amending the 2022-2023 Schools Budget
 - 8.J. Resolution 2022-31 of the Arlington Community Schools Board of Education to Approved Revised 2022-2023 School Field Trips
9. Business/Recommended Action Items
 - 9.A. Resolution 2022-32 of the Arlington Community Schools Board of Education Granting Tenure to Eligible Teachers
 - 9.B. Resolution 2022-33 A Resolution of the Arlington Community Schools Board of Education to Adopt a Legislative Agenda for 2023
 - 9.C. Approval of the Budget Planning and Preparation Calendar for Fiscal Year 2023-2024

10. Adjournment



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10. Adjournment



ARLINGTON COMMUNITY SCHOOLS
BOARD OF EDUCATION
2022-2023 BUDGET REPORT

October 31, 2022
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND REVENUE

12/01/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 427792

2:44:03 PM

FOR OCTOBER, 2022 THRU OCTOBER, 2022

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
40110	Current Property Tax	14,500,000.00	14,500,000.00	237,081.60	1,235,144.80	0.00	0.00	13,264,855.20	9
40120	Trustee's Collection - Prior Years	130,000.00	130,000.00	25,276.79	125,909.25	0.00	0.00	4,090.75	97
40130	Clerk & Master/Circuit Court - Prior Years	105,000.00	105,000.00	10,639.53	45,447.91	0.00	0.00	59,552.09	43
40140	Interest & Penalty	15,000.00	15,000.00	0.00	5,456.88	0.00	0.00	9,543.12	36
40162	Payments in Lieu of Taxes - Local Utilities	100,000.00	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0
40163	Payments in Lieu of Taxes - Other	140,000.00	140,000.00	4,622.28	5,860.93	0.00	0.00	134,139.07	4
40210	Local Option Sales Taxes	7,100,000.00	7,100,000.00	698,646.29	2,122,353.67	0.00	0.00	4,977,646.33	30
40240	Wheel Tax	1,200,000.00	1,200,000.00	0.00	307,521.80	0.00	0.00	892,478.20	26
40270	Business Tax	1,500.00	1,500.00	152.44	536.67	0.00	0.00	963.33	36
40275	Mixed Drink Tax	25,000.00	25,000.00	0.00	14,879.62	0.00	0.00	10,120.38	60
40610	Current Property Tax	200,000.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0
43513	Tuition - Summer School	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0
43517	Tuition - Other	400,000.00	400,000.00	6,071.50	292,103.68	0.00	0.00	107,896.32	73
43990	Other Charges for Services	100.00	100.00	25.00	100.00	0.00	0.00	0.00	100
44120	Lease/Rentals	30,000.00	30,000.00	2,016.00	10,480.00	0.00	0.00	19,520.00	35
44170	Miscellaneous Refunds	2,000.00	2,000.00	0.00	1,853.97	0.00	0.00	146.03	93
44990	Other Local Revenue	90,000.00	90,000.00	7,800.00	31,386.57	0.00	0.00	58,613.43	35
46511	Basic Education Program	25,206,000.00	25,206,000.00	0.00	4,945,200.00	0.00	0.00	20,260,800.00	20
46590	Other State Education Funds	30,000.00	30,000.00	0.00	0.00	0.00	0.00	30,000.00	0
46610	Career Ladder Program	65,000.00	65,000.00	0.00	0.00	0.00	0.00	65,000.00	0
47590	Other Federal Thru State	50,000.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0
49700	Insurance Recovery	125,000.00	125,000.00	0.00	13,379.08	0.00	0.00	111,620.92	11
49800	Transfers In	7,086,328.00	7,086,328.00	1,943.37	5,707.44	0.00	0.00	7,080,620.56	0
TOTALS:	Ledger Type: 4 - REVENUES	56,610,928.00	56,610,928.00	994,274.80	9,163,322.27	0.00	0.00	47,447,605.73	16

ARLINGTON COMMUNITY SCHOOLS

GENERAL FUND EXPENSES

12/01/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 427793

2:46:13 PM

FOR OCTOBER, 2022 THRU OCTOBER, 2022

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	353,333.00	353,333.00	333,333.00	333,333.00	0.00	0.00	20,000.00	94
110	BOARD OF EDUCATION	1,449,387.00	1,449,387.00	62,444.14	337,144.62	161.28	0.00	1,112,081.10	23
210	DIRECTOR OF SCHOOLS	943,949.00	943,949.00	65,665.97	280,036.30	17,101.14	61.79	646,749.77	31
215	OFFICE OF PRINCIPAL	2,956,962.00	2,956,962.00	235,902.99	786,105.63	0.00	0.00	2,170,856.37	27
310	REGULAR EDUCATION INSTRUCTION	24,885,806.00	24,885,806.00	1,837,507.93	6,001,569.04	67,985.81	2,400.00	18,813,851.15	24
315	ALTERNATIVE EDUCATION	399,599.00	399,599.00	31,212.79	87,464.40	0.00	0.00	312,134.60	22
320	SPECIAL EDUCATION	3,342,553.00	3,342,553.00	240,826.62	726,600.93	8,275.43	0.00	2,607,676.64	22
325	CAREER & TECHNICAL INSTRUCTION	1,450,270.00	1,450,270.00	91,283.20	345,827.78	3,394.84	1,668.98	1,099,378.40	24
330	OTHER STUDENT SUPPORT	1,107,697.00	1,107,697.00	85,602.62	263,702.13	0.00	0.00	843,994.87	24
335	REGULAR EDUCATION INSTRUCTION SUPPORT	2,783,393.00	2,783,393.00	151,941.73	1,142,848.20	27,913.78	0.00	1,612,631.02	42
340	SPECIAL EDUCATION SUPPORT	1,401,081.00	1,401,081.00	103,744.91	302,209.98	7,109.54	0.00	1,091,761.48	22
345	CAREER & TECHNICAL SUPPORT	146,489.00	146,489.00	4,635.59	41,072.78	15.98	0.00	105,400.24	28
350	ACCOUNTABILITY	459,353.00	459,353.00	31,027.51	133,184.88	149.69	0.00	326,018.43	29
410	FISCAL SERVICES	625,092.00	625,092.00	41,773.97	245,727.18	0.00	0.00	379,364.82	39
515	HUMAN RESOURCES	533,717.00	533,717.00	37,896.61	158,776.87	8,869.65	0.00	366,070.48	31
610	STUDENT SERVICES	925,173.00	925,173.00	60,056.44	308,356.68	299.99	0.00	616,516.33	33
615	HEALTH SERVICES	390,094.00	390,094.00	29,746.60	93,787.27	0.00	0.00	296,306.73	24
710	OPERATION OF PLANT	2,547,450.00	2,547,450.00	207,681.55	858,882.04	441,638.35	0.00	1,246,929.61	51
715	MAINTENANCE OF PLANT	1,066,076.00	1,066,076.00	63,005.51	268,435.83	65,428.15	0.00	732,212.02	31
720	SAFETY	200,728.00	200,728.00	10,383.36	36,084.15	29,672.19	0.00	134,971.66	33
725	TECHNOLOGY	921,447.00	921,447.00	51,850.84	352,682.69	63,438.86	0.00	505,325.45	45
730	PLANNING	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
735	TRANSPORTATION	1,972,779.00	1,972,779.00	138,876.49	308,121.18	103,864.67	0.00	1,560,793.15	21
810	REGULAR CAPITAL OUTLAY	5,728,500.00	5,728,500.00	65,392.61	231,248.74	511,556.68	0.00	4,985,694.58	13
TOTALS:	Ledger Type: 5 - EXPENSES	56,610,928.00	56,610,928.00	3,981,792.98	13,643,202.30	1,356,876.03	4,130.77	41,606,718.90	27



ARLINGTON COMMUNITY SCHOOLS
SCHOOL NUTRITION
2022-2023 BUDGET REPORT

October 31, 2022
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND REVENUE

12/01/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 427794

2:47:54 PM

FOR OCTOBER, 2022 THRU OCTOBER, 2022

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
43521	Lunch Pymt-Child	1,000.00	1,000.00	64,490.25	206,533.70	0.00	0.00	-205,533.70	20,653
43522	Lunch Pymt-Adult	13,000.00	13,000.00	2,123.00	8,402.50	0.00	0.00	4,597.50	65
43523	Breakfast Income	1,000.00	1,000.00	6,231.90	18,279.00	0.00	0.00	-17,279.00	1,828
43525	A la Carte Sales	200,000.00	200,000.00	37,711.95	112,767.90	0.00	0.00	87,232.10	56
44170	Miscellaneous Refunds	0.00	0.00	578.57	1,070.63	0.00	0.00	-1,070.63	0
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	1,800,000.00	1,800,000.00	42,492.25	139,738.02	0.00	0.00	1,660,261.98	8
47112	USDA Commodities	85,000.00	85,000.00	0.00	0.00	0.00	0.00	85,000.00	0
47113	USDA Breakfast	350,000.00	350,000.00	5,828.92	17,318.48	0.00	0.00	332,681.52	5
47114	USDA - Other	2,500.00	105,304.11	0.00	102,804.11	0.00	0.00	2,500.00	98
TOTALS:	Ledger Type: 4 - REVENUES	2,461,500.00	2,564,304.11	159,456.84	606,914.34	0.00	0.00	1,957,389.77	24

ARLINGTON COMMUNITY SCHOOLS

NUTRITION FUND EXPENSES

12/01/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 427795
 FOR OCTOBER, 2022 THRU OCTOBER, 2022
 LEDGER TYPE : 5 - EXPENSES

2:49:56 PM

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
105	Supervisor/Director	230,000.00	230,000.00	19,038.57	66,156.60	0.00	0.00	163,843.40	29
165	Cafeteria Personnel	430,000.00	430,000.00	29,976.30	88,493.23	0.00	0.00	341,506.77	21
201	Social Security	40,920.00	40,920.00	2,916.53	9,282.21	0.00	0.00	31,637.79	23
204	Pensions	48,840.00	48,840.00	2,358.04	7,754.47	0.00	0.00	41,085.53	16
206	Life Insurance	4,537.00	4,537.00	90.30	225.75	0.00	0.00	4,311.25	5
207	Medical Insurance	80,000.00	80,000.00	3,319.58	8,298.95	0.00	0.00	71,701.05	10
212	Employer Medicare	9,570.00	9,570.00	682.08	2,170.95	0.00	0.00	7,399.05	23
217	Retirement Hybrid Stabilization	2,000.00	2,000.00	99.13	314.93	0.00	0.00	1,685.07	16
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	87.18	166.58	0.00	0.00	833.42	17
399	Other Contracted Services	16,000.00	16,000.00	160.00	640.00	1,088.00	0.00	14,272.00	11
422	Food Supplies	1,142,133.00	1,244,937.11	60,256.02	223,303.64	118,016.48	0.00	903,616.99	27
435	Office Supplies	1,000.00	1,000.00	0.00	443.28	0.00	0.00	556.72	44
451	Uniforms	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
469	USDA Commodities	85,000.00	85,000.00	0.00	0.00	0.00	0.00	85,000.00	0
471	Software	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0
499	Other Supplies & Materials	300,000.00	300,000.00	7,017.01	26,169.67	13,895.22	0.00	259,935.11	13
524	In-Service/Staff Development	7,500.00	7,500.00	0.00	1,642.79	0.00	0.00	5,857.21	22
599	Other Charges	5,000.00	5,000.00	0.00	1,540.00	0.00	0.00	3,460.00	31
710	Food Service Equipment	50,000.00	50,000.00	0.00	1,529.91	2,349.66	0.00	46,120.43	8
TOTALS:	Ledger Type: 5 - EXPENSES	2,461,500.00	2,564,304.11	126,000.74	438,132.96	135,349.36	0.00	1,990,821.79	22



ARLINGTON COMMUNITY SCHOOLS
FEDERAL & DISCRETIONARY GRANTS
2022-2023 BUDGET REPORT

October 31, 2022
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

GRANT REVENUE

12/01/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 427796

2:51:27 PM

FOR OCTOBER, 2022 THRU OCTOBER, 2022

LEDGER TYPE : 4 - REVENUES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0010	Consolidated Administration	140,000.00	150,205.75	11,460.88	46,694.69	0.00	0.00	103,511.06	31
0100	Title I, Part A, Improving Academic Achievement	777,339.00	1,195,863.10	53,757.37	288,387.61	0.00	0.00	907,475.49	24
0200	Title II, Part A, Training & Recruiting	85,256.00	106,987.44	0.00	16,214.66	0.00	0.00	90,772.78	15
0300	Title III, Part A, English Language Acquisition	9,873.00	9,070.85	2,620.13	4,846.33	0.00	0.00	4,224.52	53
0410	Title IV, Part A, Safe & Drug Free Schools	25,053.00	33,044.27	1,200.22	2,175.82	0.00	0.00	30,868.45	7
0702	ARP Homeless 2.0	0.00	16,738.57	0.00	0.00	0.00	0.00	16,738.57	0
0800	Carl Perkins	55,375.00	60,964.95	3,204.40	44,232.52	0.00	0.00	16,732.43	73
0900	IDEA, Part B	1,268,879.00	1,292,005.94	83,782.42	243,334.06	0.00	0.00	1,048,671.88	19
0901	ARP IDEA, Part B	0.00	154,336.80	20,964.25	20,964.25	0.00	0.00	133,372.55	14
0910	IDEA, Preschool	34,014.00	19,463.44	0.00	0.00	0.00	0.00	19,463.44	0
0911	ARP IDEA, Preschool	0.00	15,377.13	1,027.29	1,027.29	0.00	0.00	14,349.84	7
0931	CARES ACT / ESSER 1.0	271,437.00	0.00	0.00	0.00	0.00	0.00	0.00	0
0935	CRRSA / ESSER 2.0	1,981,591.00	1,265,258.83	21,104.52	204,540.65	0.00	0.00	1,060,718.18	16
0936	ARPA / ESSER 3.0	6,592,510.00	5,480,284.52	48,170.61	324,233.03	0.00	0.00	5,156,051.49	6
0937	Fiscal Pre-Monitoring Supports Grant	46,200.00	46,200.00	0.00	0.00	0.00	0.00	46,200.00	0
0938	Math Implementation Support Grant	71,250.00	71,250.00	0.00	0.00	0.00	0.00	71,250.00	0
0950	Literacy Training Stipend Grant (Early PK-5)	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	100
6001	Arlington Education Foundation Donation	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
6006	Coordinated School Health	85,000.00	85,000.00	4,613.74	19,528.44	0.00	0.00	65,471.56	23
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	7,125.00	16,125.00	0.00	0.00	113,875.00	12
6026	Safe Schools	91,334.00	110,892.67	0.00	2,537.64	0.00	0.00	108,355.03	2
TOTALS:	Ledger Type: 4 - REVENUES	11,685,111.00	10,277,944.26	259,030.83	1,249,841.99	0.00	0.00	9,028,102.27	12

ARLINGTON COMMUNITY SCHOOLS

GRANT EXPENSES

12/01/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 427797

2:53:18 PM

FOR OCTOBER, 2022 THRU OCTOBER, 2022

LEDGER TYPE : 5 - EXPENSES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0010	Consolidated Administration	140,000.00	150,205.75	11,460.88	46,694.69	0.00	0.00	103,511.06	31
0100	Title I, Part A, Improving Academic Achievement	777,339.00	1,195,863.10	53,620.10	288,387.61	129,985.70	11,527.45	765,962.34	36
0200	Title II, Part A, Training & Recruiting	85,256.00	106,987.44	0.00	16,214.66	0.00	0.00	90,772.78	15
0300	Title III, Part A, English Language Acquisition	9,873.00	9,070.85	2,620.13	4,846.33	371.65	0.00	3,852.87	58
0410	Title IV, Part A, Safe & Drug Free Schools	25,053.00	33,044.27	1,200.22	2,175.82	525.77	0.00	30,342.68	8
0702	ARP Homeless 2.0	0.00	16,738.57	0.00	0.00	0.00	0.00	16,738.57	0
0800	Carl Perkins	55,375.00	60,964.95	4,294.40	45,322.52	4,000.00	0.00	11,642.43	81
0900	IDEA, Part B	1,268,879.00	1,292,005.94	83,782.42	243,334.06	0.00	0.00	1,048,671.88	19
0901	ARP IDEA, Part B	0.00	154,336.80	21,502.25	21,502.25	1,700.00	0.00	131,134.55	15
0910	IDEA, Preschool	34,014.00	19,463.44	0.00	0.00	0.00	0.00	19,463.44	0
0911	ARP IDEA, Preschool	0.00	15,377.13	1,027.29	1,027.29	480.60	0.00	13,869.24	10
0931	CARES ACT / ESSER 1.0	271,437.00	0.00	0.00	0.00	0.00	0.00	0.00	0
0935	CRRSA / ESSER 2.0	1,981,591.00	1,265,258.83	21,104.52	204,540.65	165,298.45	0.00	895,419.73	29
0936	ARPA / ESSER 3.0	6,592,510.00	5,480,284.52	48,170.61	324,233.03	7,877.51	0.00	5,148,173.98	6
0937	Fiscal Pre-Monitoring Supports Grant	46,200.00	46,200.00	0.00	0.00	0.00	0.00	46,200.00	0
0938	Math Implementation Support Grant	71,250.00	71,250.00	0.00	0.00	71,250.00	0.00	0.00	100
0950	Literacy Training Stipend Grant (Early PK-5)	0.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00	100
6001	Arlington Education Foundation Donation	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
6006	Coordinated School Health	85,000.00	85,000.00	4,613.74	19,528.44	0.00	0.00	65,471.56	23
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	0.00	0.00	0.00	0.00	130,000.00	0
6026	Safe Schools	91,334.00	110,892.67	0.00	2,537.64	22,657.29	0.00	85,697.74	23
TOTALS:	Ledger Type: 5 - EXPENSES	11,685,111.00	10,277,944.26	253,396.56	1,235,344.99	404,146.97	11,527.45	8,626,924.85	16



ARLINGTON COMMUNITY SCHOOLS
CONSTRUCTION IN PROGRESS
2022-2023 BUDGET REPORT

October 31, 2022
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

CIP RESTRICTED FOR CAPITAL PROJECTS

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 384988

2:47:38 PM

FOR OCTOBER, 2022 THRU OCTOBER, 2022

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	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0
0000	Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTALS:	Revenue & Fund Balance	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0

ARLINGTON COMMUNITY SCHOOLS

CIP EXPENSES

12/01/2022

Report Code: BAT_GL_TEMPLATE

BATCH QUEUE ID 427798
FOR OCTOBER, 2022 THRU OCTOBER, 2022
LEDGER TYPE : 5 - EXPENSES

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PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED	PERCENT
0000	Building Construction	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0
TOTALS:	Ledger Type: 5 - EXPENSES	1,800,000.00	1,800,000.00	0.00	0.00	0.00	0.00	1,800,000.00	0

INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST

**FINANCIAL STATEMENTS
OCTOBER 31, 2022**

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 October 31, 2022, 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

November 30, 2022
Memphis, Tennessee

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
OCTOBER 31, 2022**

ASSETS	
Regions Bank Public Funds DDA	\$ <u>79,181.65</u>
Regions Public Funds Credit Account	<u>2,219,182.19</u>
Regions Bank Trust Account	
Accrued Investment Income	34,153.57
Cash	-
Goldman Sachs Financial Square	-
Fidelity Investments MM Funds	14,008,686.61
Regions Bank Trust Account - Other	<u>137,668.53</u>
	14,180,508.71
Leasehold Improvements	<u>100,904.93</u>
TOTAL ASSETS	\$ <u>16,579,777.48</u>
NET POSITION - UNRESTRICTED	\$ <u>16,579,777.48</u>

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 October 31, 2022</u>	<u>4 Months Ended October 31, 2022</u>
REVENUES		
Premiums	\$ 4,290,987.23	\$ 13,137,802.33
Cobra Credits	<u>4,773.71</u>	<u>6,220.17</u>
Total Premiums	<u>4,295,760.94</u>	<u>13,144,022.50</u>
Pharmacy Rebates	<u>55,448.72</u>	<u>157,586.19</u>
Miscellaneous Credits	<u>-</u>	<u>-</u>
Miscellaneous Income	<u>-</u>	<u>-</u>
Investment Income	<u>34,588.37</u>	<u>100,763.83</u>
Stop Loss Reimbursements	<u>-</u>	<u>172,396.95</u>
TOTAL REVENUES	<u>4,385,798.03</u>	<u>13,574,769.47</u>
EXPENSES		
Administrative Fees	350,532.13	680,796.52
Insurance Claims Disbursements	3,610,390.62	12,128,355.18
Insurance Premium	-	4,651.00
Trustee Fees	4,035.26	15,839.19
Miscellaneous Expenses	-	-
Professional Fees	13,288.00	63,806.00
Taxes	<u>-</u>	<u>13,720.66</u>
	<u>3,978,246.01</u>	<u>12,907,168.55</u>
Bartlett Clinic		
Care Here Clinic Fees	26,894.00	106,700.50
Clinic Repairs and Maintenance	-	-
Clinic Supplies	61,512.22	199,757.37
Liability Insurance	-	-
Rent	<u>1,320.00</u>	<u>2,988.42</u>
	<u>89,726.22</u>	<u>309,446.29</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>October 31, 2022</u>	<u>4 Months Ended</u> <u>October 31, 2022</u>
EXPENSES - continued		
Collierville Clinic		
Care Here Clinic Fees	\$ 26,894.00	\$ 106,700.50
Clinic Repairs and Maintenance	-	80.68
Clinic Supplies	56,779.50	178,405.01
Liability Insurance	-	-
Property Taxes	-	-
Rent	<u>2,121.73</u>	<u>8,486.92</u>
	<u>85,795.23</u>	<u>293,673.11</u>
Pharmacy		
Administrative Fees	-	19,834.59
Pharmacy Expenses	43,259.25	198,688.19
Rent	2,291.58	11,457.90
Utilities	<u>134.00</u>	<u>1,078.32</u>
	<u>45,684.83</u>	<u>231,059.00</u>
TOTAL EXPENSES	<u>4,199,452.29</u>	<u>13,741,346.95</u>
CHANGE IN NET POSITION	186,345.74	(166,577.48)
Net position at beginning of period	<u>16,393,431.74</u>	<u>16,746,354.96</u>
Net position at end of period	<u>\$ 16,579,777.48</u>	<u>\$ 16,579,777.48</u>

See Accountant's Compilation Report



ACS RESOLUTION 2022-30

A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION AMENDING THE 2022-2023 SCHOOLS BUDGET

WHEREAS, T.C.A. § 49-2-301(b)(1)(U) 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)(U)(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 2022-2023 annual budget on May 24, 2022; AND

WHEREAS, the Town of Arlington adopted ACS’s 2022-2023 budget on June 6, 2022;
AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(U)(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 2022-2023 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 2022-2023 budget:

Fund 141 - 71000 Instruction					Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	71100	599		Other Charges	75,350.00	1,832.74		77,182.74
141	71100	722	7037	Reg Inst Equipment	315,694.00		1,832.74	313,861.26
141	71300	201		Social Security	76,734.00		5,500.00	71,234.00
141	71300	204		State Retirement	107,250.00		5,500.00	101,750.00
141	71300	207		Medical Insurance	122,200.00	11,000.00		133,200.00
Totals					697,228.00	12,832.74	12,832.74	697,228.00
Fund 141 - 72000 - Instructional Support Service								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	72110	207		Medical Insurance	88,150.00		8,400.00	79,750.00
141	72110	212		Employer Medicare	6,733.00	300.00		7,033.00
141	72130	130		Social Workers	120,800.00	7,500.00		128,300.00
141	72130	201		Social Security	76,734.00	500.00		77,234.00
141	72130	212		Employer Medicare	17,947.00	100.00		18,047.00
141	72250	189		Other Salaries & Wages	220,000.00	4,000.00		224,000.00
141	72250	207		Medical Insurance	47,600.00		4,000.00	43,600.00
Totals					577,964.00	12,400.00	12,400.00	577,964.00
Fund 141 - 72300 - General Administration								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	72320	189		Other Salaries & Wages	282,920.00	2,200.00		285,120.00
141	72320	201		Social Security	37,825.00		2,200.00	35,625.00
								-
Totals					320,745.00	2,200.00	2,200.00	320,745.00
Fund 141 - 72500 - Business Administration								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
141	72510	204		State Retirement	32,974.00		2,900.00	30,074.00
141	72510	207		Medical Insurance	47,300.00	2,900.00		50,200.00
								-
Totals					80,274.00	2,900.00	2,900.00	80,274.00
Fund 142 - Federal Grants Expenses								
Fund	Function	Object	Project	Description	Budget	Add	Subtract	Amended Budget
142	71200	312	0900	Contracts with Private Agencies	-	12,000.00		12,000.00
142	71200	429	0900	Instructional Supplies & Materials	99,356.00		12,000.00	87,356.00
142	71200	312	0910	Contracts with Private Agencies	-	500.00		500.00
142	71200	429	0910	Instructional Supplies & Materials	7,000.00		500.00	6,500.00
Totals					106,356.00	12,500.00	12,500.00	106,356.00

On this 13^h of December, 2022.

Dr. Dale Viox, Chairman
Arlington Community Schools
Board of Education

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