



**Arlington Community Schools Regular Board Meeting  
March 26, 2024 5:30 PM  
12060 Arlington Trail, Arlington, TN 38002**

1. Call to Order and Roll Call
2. Pledge to the Flag/Moment of Silence
3. Presentations:
  - Retirement Recognition
  - EDGE Academy
4. Citizen Comments (limited to 2 minutes per speaker)
5. Approval of Agenda
6. Reports
  - 6.A. Chairman's Report
  - 6.B. Superintendent's Report
  - 6.C. Financial Reports
  - 6.D. Legislative Liaison
7. Consent Agenda
  - 7.A. Approval of February 26, 2024 Minutes
  - 7.B. Resolution 2024-05 of the Arlington Community Schools Board of Education Amending the 2023-2024 Schools Budget
  - 7.C. Resolution 2024-06 of the Arlington Community Schools Board of Education to Approve Revised 2023-2024 Schools Fees and Field Trips
  - 7.D. Policy 4.603 Grades K-8 Promotion and Retention
  - 7.E. Policy 5.303 Personal and Professional Leave and Miscellaneous Absences Without Pay
8. Business/Recommended Action Items
  - 8.A. Recommendation to approve purchase of iPads (1st Grade) for the 2024-2025 school year from Apple in the amount of \$139,940.75.
  - 8.B. Recommendation to approve purchase of iPads (5th Grade) for the 2024-2025 School Year from Apple in the amount of \$214,532.50
  - 8.C. Recommendation to approve purchase of iPads (9th Grade) for the 2024-2025 school year from Apple in the amount of \$305,180.00
  - 8.D. Approval of 2025-2026 Instructional Calendar
9. Adjourn



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## NOTICE OF PUBLIC MEETING

Pursuant to the requirements of the State of Tennessee's Open Meetings Act, codified at Tennessee Code Ann §8-44-101 *et seq.*, the following is published and made known to all interested persons:

The Arlington Community Schools Board of Education will meet on Tuesday, March 26 at 5:30 p.m. at Arlington Community Schools Board of Education, 12060 Arlington Trail, Arlington, TN 38002.

At the above referenced time and location, the Arlington Community Schools Board of Education will hold a Special Called Meeting of the Board.

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ARLINGTON COMMUNITY SCHOOLS

BOARD OF EDUCATION

2023-2024 BUDGET REPORT

January 31, 2024  
Arlington, Tennessee

# ARLINGTON COMMUNITY SCHOOLS

## GENERAL FUND REVENUE

03/18/2024

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 439017  
FOR JANUARY, 2024 THRU JANUARY, 2024  
LEDGER TYPE : 4 - REVENUES

2:49:53 PM

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
40110	Current Property Tax	14,250,000.00	14,250,000.00	838,360.44	7,325,954.94	0.00	0.00	6,924,045.06	51
40120	Trustee's Collection - Prior Years	150,000.00	150,000.00	16,626.90	110,646.26	0.00	0.00	39,353.74	74
40130	Clerk & Master/Circuit Court - Prior Years	100,000.00	100,000.00	4,108.14	43,231.50	0.00	0.00	56,768.50	43
40140	Interest & Penalty	12,000.00	12,000.00	-444,762.12	0.00	0.00	0.00	12,000.00	0
40162	Payments in Lieu of Taxes - Local Utilities	100,000.00	100,000.00	90,904.19	90,904.19	0.00	0.00	9,095.81	91
40163	Payments in Lieu of Taxes - Other	135,000.00	135,000.00	8,758.04	44,468.63	0.00	0.00	90,531.37	33
40210	Local Option Sales Taxes	8,150,000.00	8,150,000.00	735,390.66	4,210,988.14	0.00	0.00	3,939,011.86	52
40240	Wheel Tax	1,000,000.00	1,000,000.00	0.00	203,368.80	0.00	0.00	796,631.20	20
40270	Business Tax	1,500.00	1,500.00	0.00	347.63	0.00	0.00	1,152.37	23
40275	Mixed Drink Tax	25,000.00	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0
40610	Current Property Tax	250,000.00	250,000.00	22,988.00	22,988.00	0.00	0.00	227,012.00	9
43513	Tuition - Summer School	30,000.00	30,000.00	0.00	0.00	0.00	0.00	30,000.00	0
43517	Tuition - Other	560,000.00	560,000.00	0.00	642,707.05	0.00	0.00	-82,707.05	115
43990	Other Charges for Services	200.00	200.00	0.00	150.00	0.00	0.00	50.00	75
44120	Lease/Rentals	30,000.00	30,000.00	3,842.37	7,805.35	0.00	0.00	22,194.65	26
44170	Miscellaneous Refunds	2,000.00	2,000.00	525,854.40	604,635.27	0.00	0.00	-602,635.27	30,232
44560	Damages Recovered from Individuals	0.00	0.00	0.00	38.00	0.00	0.00	-38.00	0
44990	Other Local Revenue	95,000.00	95,000.00	8,145.00	74,895.00	0.00	0.00	20,105.00	79
46510	TISA	28,995,032.00	28,995,032.00	2,894,387.00	17,919,924.01	0.00	0.00	11,075,107.99	62
46590	Other State Education Funds	560,000.00	560,000.00	0.00	0.00	0.00	0.00	560,000.00	0
46610	Career Ladder Program	65,000.00	65,000.00	0.00	30,998.20	0.00	0.00	34,001.80	48
46790	Other Vocational	0.00	1,472,048.43	22,663.14	83,062.22	0.00	0.00	1,388,986.21	6
46990	Other State Revenues	0.00	0.00	39,856.84	39,856.84	0.00	0.00	-39,856.84	0
47590	Other Federal Thru State	50,000.00	50,000.00	0.00	43,832.00	0.00	0.00	6,168.00	88
49700	Insurance Recovery	160,000.00	160,000.00	0.00	3,041.68	0.00	0.00	156,958.32	2
49800	Transfers In	12,979,217.00	12,979,217.00	-7,882.89	1,029,139.00	0.00	0.00	11,950,078.00	8
<b>TOTALS:</b>	<b>Ledger Type: 4 - REVENUES</b>	<b>67,699,949.00</b>	<b>69,171,997.43</b>	<b>4,759,240.11</b>	<b>32,532,982.71</b>	<b>0.00</b>	<b>0.00</b>	<b>36,639,014.72</b>	<b>47</b>

# ARLINGTON COMMUNITY SCHOOLS

## GENERAL FUND EXPENSES

03/18/2024

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 439018

2:50:04 PM

FOR JANUARY, 2024 THRU JANUARY, 2024

LEDGER TYPE : 5 - EXPENSES

DEPT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
000	DEPARTMENT CODE N/A	383,333.00	383,333.00	-7,882.89	323,203.17	0.00	0.00	60,129.83	84
110	BOARD OF EDUCATION	1,737,631.00	1,737,631.00	70,268.33	638,108.71	0.00	0.00	1,099,522.29	37
210	DIRECTOR OF SCHOOLS	989,313.00	1,084,551.00	75,030.80	544,961.98	10,666.44	0.00	528,922.58	51
215	OFFICE OF PRINCIPAL	3,056,403.00	3,056,403.00	234,022.33	1,585,605.15	0.00	0.00	1,470,797.85	52
310	REGULAR EDUCATION INSTRUCTION	26,461,344.00	26,035,165.43	1,861,946.05	12,815,911.23	97,266.15	0.00	13,121,988.05	50
315	ALTERNATIVE EDUCATION	406,321.00	527,499.57	42,337.75	221,157.76	0.00	0.00	306,341.81	42
320	SPECIAL EDUCATION	3,593,268.00	3,593,268.00	234,714.81	1,495,937.13	0.00	0.00	2,097,330.87	42
325	CAREER & TECHNICAL INSTRUCTION	1,454,384.00	2,414,075.18	90,865.02	649,334.18	35,305.97	0.00	1,729,435.03	28
328	STUDENT BODY EDUCATIONAL PROGRAM	0.00	500,000.00	5,115.45	78,258.21	11,661.15	5,850.00	404,230.64	19
330	OTHER STUDENT SUPPORT	1,170,360.00	1,384,017.25	92,115.21	579,519.70	272.45	0.00	804,225.10	42
335	REGULAR EDUCATION INSTRUCTION SUPPORT	2,452,453.00	2,492,453.00	147,341.69	1,310,150.72	5,728.63	0.00	1,176,573.65	53
340	SPECIAL EDUCATION SUPPORT	1,534,293.00	1,534,293.00	96,496.96	653,262.24	8,338.22	0.00	872,692.54	43
345	CAREER & TECHNICAL SUPPORT	159,067.00	218,817.00	8,419.66	67,978.81	6,963.88	0.00	143,874.31	34
350	ACCOUNTABILITY	681,274.00	748,522.00	12,638.33	325,936.32	9,369.34	0.00	413,216.34	45
410	FISCAL SERVICES	917,317.00	822,079.00	59,381.50	426,401.45	4,926.95	0.00	390,750.60	52
515	HUMAN RESOURCES	532,084.00	629,032.00	47,628.00	335,919.04	11,137.19	0.00	281,975.77	55
610	STUDENT SERVICES	979,360.00	815,164.00	50,846.31	437,324.69	0.00	0.00	377,839.31	54
615	HEALTH SERVICES	448,444.00	448,444.00	31,873.15	198,106.10	0.00	0.00	250,337.90	44
620	COORDINATED SCHOOL HEALTH	95,339.00	95,339.00	5,852.93	39,549.54	682.50	0.00	55,106.96	42
710	OPERATION OF PLANT	3,352,663.00	3,351,913.00	255,319.41	1,680,009.09	467,797.54	0.00	1,204,106.37	64
715	MAINTENANCE OF PLANT	1,169,882.00	1,170,632.00	61,895.88	520,073.52	63,431.47	0.00	587,127.01	50
720	SAFETY	256,080.00	256,080.00	10,819.28	64,608.15	0.00	0.00	191,471.85	25
722	SAFE SCHOOLS	112,000.00	112,000.00	0.00	0.00	0.00	0.00	112,000.00	0
725	TECHNOLOGY	1,084,057.00	1,085,257.00	76,017.07	588,390.19	129,958.68	0.00	366,908.13	66
730	PLANNING	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
735	TRANSPORTATION	2,011,779.00	2,011,779.00	114,409.85	740,117.10	67,936.02	0.00	1,203,725.88	40
810	REGULAR CAPITAL OUTLAY	12,641,500.00	12,644,250.00	129,676.49	3,829,459.04	668,014.58	0.00	8,146,776.38	36
<b>TOTALS:</b>	<b>Ledger Type: 5 - EXPENSES</b>	<b>67,699,949.00</b>	<b>69,171,997.43</b>	<b>3,807,149.37</b>	<b>30,149,283.22</b>	<b>1,599,457.16</b>	<b>5,850.00</b>	<b>37,417,407.05</b>	<b>46</b>



ARLINGTON COMMUNITY SCHOOLS  
SCHOOL NUTRITION  
2023-2024 BUDGET REPORT

January 31, 2024  
Arlington, Tennessee

# ARLINGTON COMMUNITY SCHOOLS

## NUTRITION FUND REVENUE

03/18/2024

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 439019

2:50:26 PM

FOR JANUARY, 2024 THRU JANUARY, 2024

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
43521	Lunch Pymt-Child	1,000.00	1,000.00	59,172.05	415,896.45	0.00	0.00	-414,896.45	41,590
43522	Lunch Pymt-Adult	13,000.00	13,000.00	1,274.50	12,009.50	0.00	0.00	990.50	92
43523	Breakfast Income	1,000.00	1,000.00	3,807.90	29,699.15	0.00	0.00	-28,699.15	2,970
43525	A la Carte Sales	200,000.00	200,000.00	44,528.75	311,756.30	0.00	0.00	-111,756.30	156
44170	Miscellaneous Refunds	0.00	0.00	0.00	1,104.46	0.00	0.00	-1,104.46	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	37,855.82	257,513.29	0.00	0.00	1,542,486.71	14
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	5,026.56	35,791.74	0.00	0.00	314,208.26	10
47114	USDA - Other	243,274.00	243,274.00	0.00	5,626.75	0.00	0.00	237,647.25	2
49800	Transfers In	400,000.00	400,000.00	0.00	0.00	0.00	0.00	400,000.00	0
<b>TOTALS:</b>	<b>Ledger Type: 4 - REVENUES</b>	<b>3,102,274.00</b>	<b>3,102,274.00</b>	<b>151,665.58</b>	<b>1,069,397.64</b>	<b>0.00</b>	<b>0.00</b>	<b>2,032,876.36</b>	<b>34</b>

# ARLINGTON COMMUNITY SCHOOLS

## NUTRITION FUND EXPENSES

03/18/2024

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 439020  
FOR JANUARY, 2024 THRU JANUARY, 2024  
LEDGER TYPE : 5 - EXPENSES

2:50:43 PM

OBJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
105	Supervisor/Director	241,100.00	241,100.00	17,738.46	132,792.06	0.00	0.00	108,307.94	55
165	Cafeteria Personnel	438,209.00	438,209.00	20,482.16	190,880.42	0.00	0.00	247,328.58	44
201	Social Security	42,117.00	42,117.00	2,235.46	19,367.67	0.00	0.00	22,749.33	46
204	Pensions	50,269.00	50,269.00	2,178.82	16,169.53	0.00	0.00	34,099.47	32
206	Life Insurance	4,669.00	4,669.00	106.08	587.38	0.00	0.00	4,081.62	13
207	Medical Insurance	80,000.00	80,000.00	4,018.90	22,557.98	0.00	0.00	57,442.02	28
212	Employer Medicare	9,850.00	9,850.00	522.80	4,529.53	0.00	0.00	5,320.47	46
217	Retirement Hybrid Stabilization	2,060.00	2,060.00	72.11	544.41	0.00	0.00	1,515.59	26
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	28.33	316.55	0.00	0.00	683.45	32
399	Other Contracted Services	16,000.00	16,000.00	192.00	1,662.80	576.00	0.00	13,761.20	14
422	Food Supplies	1,300,000.00	1,300,000.00	66,040.38	444,962.64	98,263.65	0.00	756,773.71	42
435	Office Supplies	1,000.00	1,000.00	0.00	303.19	0.00	0.00	696.81	30
451	Uniforms	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0
469	USDA Commodities	90,000.00	90,000.00	0.00	0.00	0.00	0.00	90,000.00	0
471	Software	5,000.00	5,000.00	495.00	495.00	0.00	0.00	4,505.00	10
499	Other Supplies & Materials	300,000.00	294,000.00	5,100.13	43,159.06	15,589.36	0.00	235,251.58	20
524	In-Service/Staff Development	8,000.00	20,256.00	206.16	255.63	0.00	0.00	20,000.37	1
599	Other Charges	5,000.00	8,000.00	533.17	2,386.59	1,437.39	0.00	4,176.02	48
710	Food Service Equipment	50,000.00	495,744.00	110,834.00	136,352.29	26,729.90	0.00	332,661.81	33
799	Other Capital Outlay	455,000.00	0.00	-213,474.33	0.00	0.00	0.00	0.00	0
<b>TOTALS:</b>	<b>Ledger Type: 5 - EXPENSES</b>	<b>3,102,274.00</b>	<b>3,102,274.00</b>	<b>17,309.63</b>	<b>1,017,322.73</b>	<b>142,596.30</b>	<b>0.00</b>	<b>1,942,354.97</b>	<b>37</b>



ARLINGTON COMMUNITY SCHOOLS  
FEDERAL & DISCRETIONARY GRANTS  
2023-2024 BUDGET REPORT

January 31, 2024  
Arlington, Tennessee

# ARLINGTON COMMUNITY SCHOOLS

## GRANT REVENUE

03/18/2024

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 439021

2:51:04 PM

FOR JANUARY, 2024 THRU JANUARY, 2024

LEDGER TYPE : 4 - REVENUES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
0100	Title I, Part A, Improving Academic Achievement	228,255.00	326,201.87	9,125.80	158,499.23	0.00	0.00	167,702.64	49
0200	Title II, Part A, Training & Recruiting	111,030.89	147,099.78	0.00	58,059.62	0.00	0.00	89,040.16	39
0300	Title III, Part A, English Language Acquisition	8,600.57	9,851.79	171.43	9,276.95	0.00	0.00	574.84	94
0410	Title IV, Part A, Safe & Drug Free Schools	15,177.82	15,177.82	125.91	3,485.13	0.00	0.00	11,692.69	23
0702	ARP Homeless 2.0	0.00	13,616.75	0.00	6,373.75	0.00	0.00	7,243.00	47
0800	Carl Perkins	52,281.01	56,202.49	928.00	39,423.88	0.00	0.00	16,778.61	70
0900	IDEA, Part B	1,374,738.00	1,397,235.82	91,536.41	577,745.02	0.00	0.00	819,490.80	41
0901	ARP IDEA, Part B	0.00	1,495.00	0.00	1,565.60	0.00	0.00	-70.60	105
0910	IDEA, Preschool	20,875.00	26,051.84	539.55	8,602.77	0.00	0.00	17,449.07	33
0936	ARPA / ESSER 3.0	5,480,285.00	3,661,977.01	131,304.11	907,496.37	0.00	0.00	2,754,480.64	25
6001	Arlington Education Foundation Donation	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	0.00	22,125.00	0.00	0.00	107,875.00	17
6012	TN STEM Innovation Network - Battelle Education	0.00	8,700.00	0.00	8,700.00	0.00	0.00	0.00	100
6013	State Special Education Preschool Grant	0.00	121,775.44	9,794.87	18,798.53	0.00	0.00	102,976.91	15
6028	Public School Security Grant	0.00	195,923.09	0.00	0.00	0.00	0.00	195,923.09	0
<b>TOTALS:</b>	<b>Ledger Type: 4 - REVENUES</b>	<b>7,441,243.29</b>	<b>6,131,308.70</b>	<b>243,526.08</b>	<b>1,820,151.85</b>	<b>0.00</b>	<b>0.00</b>	<b>4,311,156.85</b>	<b>30</b>

# ARLINGTON COMMUNITY SCHOOLS

## GRANT EXPENSES

03/18/2024

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 439022

2:51:14 PM

FOR JANUARY, 2024 THRU JANUARY, 2024

LEDGER TYPE : 5 - EXPENSES

PROJECT	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
0100	Title I, Part A, Improving Academic Achievement	228,255.00	326,201.87	9,125.80	158,499.23	0.00	0.00	167,702.64	49
0200	Title II, Part A, Training & Recruiting	111,030.89	147,099.78	0.00	58,059.62	0.00	0.00	89,040.16	39
0300	Title III, Part A, English Language Acquisition	8,600.57	9,851.79	171.43	9,276.95	79.95	0.00	494.89	95
0410	Title IV, Part A, Safe & Drug Free Schools	15,177.82	15,177.82	125.91	3,485.13	29.42	0.00	11,663.27	23
0702	ARP Homeless 2.0	0.00	13,616.75	0.00	6,373.75	0.00	0.00	7,243.00	47
0800	Carl Perkins	52,281.01	56,202.49	928.00	39,423.88	10,107.61	0.00	6,671.00	88
0900	IDEA, Part B	1,374,738.00	1,397,235.82	89,338.41	577,745.02	0.00	0.00	819,490.80	41
0901	ARP IDEA, Part B	0.00	1,495.00	0.00	1,495.00	0.00	0.00	0.00	100
0910	IDEA, Preschool	20,875.00	26,051.84	539.55	8,602.77	3,495.00	0.00	13,954.07	46
0936	ARPA / ESSER 3.0	5,480,285.00	3,661,977.01	131,304.11	907,496.37	143,519.04	0.00	2,610,961.60	29
6001	Arlington Education Foundation Donation	20,000.00	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0
6008	ACS Sponsorship Program Fund	130,000.00	130,000.00	0.00	0.00	0.00	0.00	130,000.00	0
6012	TN STEM Innovation Network - Battelle Education	0.00	8,700.00	8,700.00	8,700.00	0.00	0.00	0.00	100
6013	State Special Education Preschool Grant	0.00	121,775.44	9,794.87	18,798.53	0.00	0.00	102,976.91	15
6028	Public School Security Grant	0.00	195,923.09	0.00	0.00	0.00	40,341.00	155,582.09	21
<b>TOTALS:</b>	<b>Ledger Type: 5 - EXPENSES</b>	<b>7,441,243.29</b>	<b>6,131,308.70</b>	<b>250,028.08</b>	<b>1,797,956.25</b>	<b>157,231.02</b>	<b>40,341.00</b>	<b>4,135,780.43</b>	<b>33</b>



ARLINGTON COMMUNITY SCHOOLS  
CONSTRUCTION IN PROGRESS  
2023-2024 BUDGET REPORT

January 31, 2024  
Arlington, Tennessee

# ARLINGTON COMMUNITY SCHOOLS

## CIP RESTRICTED FOR CAPITAL PROJECTS

03/18/2024

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 439023

2:51:34 PM

FOR JANUARY, 2024 THRU JANUARY, 2024

LEDGER TYPE : 4 - REVENUES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
49100	Bonds Issued	1,800,000.00	1,800,000.00	0.00	1,091,919.93	0.00	0.00	708,080.07	61
<b>TOTALS:</b>	<b>Ledger Type: 4 - REVENUES</b>	<b>1,800,000.00</b>	<b>1,800,000.00</b>	<b>0.00</b>	<b>1,091,919.93</b>	<b>0.00</b>	<b>0.00</b>	<b>708,080.07</b>	<b>61</b>

# ARLINGTON COMMUNITY SCHOOLS

## CIP EXPENSES

03/18/2024

Report Code: BAT\_GL\_TEMPLATE

BATCH QUEUE ID 439024

2:51:44 PM

FOR JANUARY, 2024 THRU JANUARY, 2024

LEDGER TYPE : 5 - EXPENSES

FUNCTION	DESCRIPTION	BUDGET AMOUNT	ADJUSTED BUDGET	CURRENT ACTIVITY	YTD ACTIVITY	ENCUMBRANCE	REQUISITION	UNENCUMBERED BALANCE	PERCENT ENCMBRD
91300	Education Capital Projects	1,800,000.00	1,800,000.00	0.00	1,421,832.24	0.00	0.00	378,167.76	79
<b>TOTALS:</b>	<b>Ledger Type: 5 - EXPENSES</b>	<b>1,800,000.00</b>	<b>1,800,000.00</b>	<b>0.00</b>	<b>1,421,832.24</b>	<b>0.00</b>	<b>0.00</b>	<b>378,167.76</b>	<b>79</b>

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST**

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**FINANCIAL STATEMENTS  
DECEMBER 31, 2023**



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## **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 December 31, 2023, 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.

*ATA, PLLC*

February 27, 2024  
Memphis, Tennessee

**INTERLOCAL HEALTH BENEFITS PLAN ASSET TRUST**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**DECEMBER 31, 2023**

**ASSETS**

Regions Bank Public Funds DDA	<u>\$ 795,657.97</u>
Regions Public Funds Credit Account	<u>1,204,371.72</u>
Regions Bank Trust Account	
Accrued Investment Income	81,489.74
Cash	-
Fidelity Investments MM Funds	17,691,721.77
Regions Bank Trust Account - Other	<u>-</u>
	<u>17,773,211.51</u>
Leasehold Improvements	<u>100,904.93</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 19,874,146.13</u></u>
<b>NET POSITION - UNRESTRICTED</b>	<u><u>\$ 19,874,146.13</u></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 December 31, 2023</u>	<u>6 Months Ended December 31, 2023</u>
<b>REVENUES</b>		
Premiums	\$ 4,657,404.00	\$ 22,796,851.29
Cobra Credits	-	-
Total Premiums	<u>4,657,404.00</u>	<u>22,796,851.29</u>
Pharmacy Rebates	<u>136,433.04</u>	<u>348,945.04</u>
Investment Income	<u>82,104.31</u>	<u>470,130.26</u>
Stop Loss Reimbursements	<u>277,018.48</u>	<u>654,675.04</u>
<b>TOTAL REVENUES</b>	<u>5,152,959.83</u>	<u>24,270,601.63</u>
<b>EXPENSES</b>		
Administrative Fees	182,886.99	1,202,326.27
Insurance Claims Disbursements	3,554,790.15	25,042,899.74
Trustee Fees	5,064.28	32,054.87
Professional Fees	33,592.00	104,254.50
Liability Insurance	-	4,853.00
Taxes	-	14,637.28
	<u>3,776,333.42</u>	<u>26,401,025.66</u>
Bartlett Clinic		
Care Here Clinic Fees	27,752.50	165,801.00
Clinic Supplies	51,943.23	333,046.95
Rent	<u>1,320.00</u>	<u>7,920.00</u>
	<u>81,015.73</u>	<u>506,767.95</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><b>1 Month Ended December 31, 2023</b></u>	<u><b>6 Months Ended December 31, 2023</b></u>
Collierville Clinic		
Care Here Clinic Fees	\$ 27,752.50	\$ 165,801.00
Clinic Repairs and Maintenance	-	2,202.66
Clinic Supplies	47,768.85	284,277.81
Rent	2,203.83	13,222.98
Taxes	-	416.57
	<u>77,725.18</u>	<u>465,921.02</u>
Pharmacy		
Pharmacy Expenses	20,054.28	114,470.97
Rent	2,090.39	12,542.34
Utilities	196.00	1,035.00
	<u>22,340.67</u>	<u>128,048.31</u>
<b>TOTAL EXPENSES</b>	<u>3,957,415.00</u>	<u>27,501,762.94</u>
<b>CHANGE IN NET POSITION</b>	1,195,544.83	(3,231,161.31)
Net position at beginning of period	<u>18,678,601.30</u>	<u>23,105,307.44</u>
Net position at end of period	<u><u>\$ 19,874,146.13</u></u>	<u><u>\$ 19,874,146.13</u></u>

See Accountant's Compilation Report



## **ACS RESOLUTION 2024-05**

### **A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION AMENDING THE 2023-2024 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 2023-2024 annual budget on May 23, 2023; AND

**WHEREAS**, the Town of Arlington adopted ACS’s 2023-2024 budget on June 5, 2023;  
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 2023-2024 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 2023-2024 budget:

Fund 141 - 71000 Instruction							Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Dept	Loc	Project	Description	Budget	Add	Subtract	Amended Budget
141	71100	217	310	9999		Retirement Hybrid Stabilization	109,262.00		50,000.00	59,262.00
141	71100	195	310	9999		Sub Teachers - Certified	310,000.00	50,000.00		360,000.00
141	71150	128	315	0001		Homebound Teachers	29,000.00		2,500.00	26,500.00
141	71150	195	315	0001		Sub Teachers - Certified	3,000.00	2,500.00		5,500.00
141	71200	207	320	9999		Medical Insurance	435,220.00		27,000.00	408,220.00
141	71200	195	320	9999		Sub Teachers - Certified	65,000.00	27,000.00		92,000.00
141	71300	206	325	0001		Life Insurance	6,157.00		750.00	5,407.00
141	71300	195	325	0001		Sub Teachers - Certified	20,000.00	750.00		20,750.00
<b>Totals</b>							<b>977,639.00</b>	<b>80,250.00</b>	<b>80,250.00</b>	<b>977,639.00</b>

Fund 141 - 72000 - Support Service							Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Dept	Loc	Project	Description	Budget	Add	Subtract	Amended Budget
141	72130	599	330	1000		Other Charges	75,000.00		3,000.00	72,000.00
141	72130	790	330	1000		Other Equipment	1,000.00	3,000.00		4,000.00
141	72110	207	610	9999		Medical Insurance	71,108.00		12,000.00	59,108.00
141	72110	189	610	9999		Other Salaries & Wages	145,100.00	12,000.00		157,100.00
141	72120	499	620	1000	6006	Other Supplies & Materials	15,000.00		1,000.00	14,000.00
141	72120	524	620	1000	6006	In-Service/Staff Development	7,800.00	1,000.00		8,800.00
141	72120	735	620	1000	6006	Health Equipment	10,000.00		10,000.00	-
141	72120	471	620	1000	6006	Software	-	10,000.00		10,000.00
<b>Totals</b>							<b>325,008.00</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>325,008.00</b>

Fund 141 - 72200 Instructional Staff Support							Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Dept	Loc	Project	Description	Budget	Add	Subtract	Amended Budget
141	72210	206	335	9999		Life Insurance	10,134.00		4,000.00	6,134.00
141	72210	162	335	1000		Clerical Personnel	16,660.00	4,000.00		20,660.00
141	72220	207	340	1000		Medical Insurance	68,902.00		4,000.00	64,902.00
141	72220	161	340	1000		Secretary(s)	16,162.00	4,000.00		20,162.00
141	72230	207	345	1000		Medical Insurance	10,802.00		2,000.00	8,802.00
141	72230	524	345	1000		In-Service/Staff Development	35,000.00		2,700.00	32,300.00
141	72230	161	345	1000		Secretary(s)	16,162.00	4,000.00		20,162.00
141	72230	204	345	1000		State Retirement	4,717.00	700.00		5,417.00
141	72250	470	725	1000		Cabling	17,000.00		10,000.00	7,000.00
141	72250	790	725	1000		Other Equipment	156,000.00	10,000.00		166,000.00
<b>Totals</b>							<b>351,539.00</b>	<b>22,700.00</b>	<b>22,700.00</b>	<b>351,539.00</b>

Fund 141 - 72300 General Administration							Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Dept	Loc	Project	Description	Budget	Add	Subtract	Amended Budget
141	72320	217	210	1000		Retirement Hybrid Stabilization	5,253.00		950.00	4,303.00
141	72320	299	210	1000		Other Fringe Benefits	4,635.00	950.00		5,585.00
<b>Totals</b>							<b>9,888.00</b>	<b>950.00</b>	<b>950.00</b>	<b>9,888.00</b>

Fund 141 - 72400 School Administration							Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Dept	Loc	Project	Description	Budget	Add	Subtract	Amended Budget
141	72410	207	215	9999		Medical Insurance	338,400.00		14,395.00	324,005.00
141	72410	104	215	0006		Principals	595,200.00	12,500.00		607,700.00
141	72410	201	215	9999		Social Security	142,983.00	775.00		143,758.00
141	72410	204	215	9999		Pensions	167,124.00	852.00		167,976.00
141	72410	206	215	9999		Life Insurance	15,852.00	86.00		15,938.00
141	72410	212	215	9999		Employer Medicare	33,440.00	182.00		33,622.00
<b>Totals</b>							<b>1,292,999.00</b>	<b>14,395.00</b>	<b>14,395.00</b>	<b>1,292,999.00</b>

Fund 142 - Federal Grants Expenses							Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Dept	Loc	Project	Description	Budget	Add	Subtract	Amended Budget
142	72230	499		1000	0800	Other Supplies & Materials	400.00		400.00	-
142	71300	499		1000	0800	Other Supplies & Materials	-	400.00		400.00
<b>Totals</b>							<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>
Fund 145 - Discretionary Grants Expenses							Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Dept	Loc	Project	Description	Budget	Add	Subtract	Amended Budget
145	72130	160		1000	6028	Guards	47,268.00		47,268.00	-
145	72130	170		1000	6028	School Resource Officers	25,000.00		25,000.00	-
145	72130	201		1000	6028	Social Security	2,363.40		2,363.40	-
145	72130	206		1000	6028	Life Insurance	140.00		140.00	-
145	72130	207		1000	6028	Medical Insurance	24,698.00		24,698.00	-
145	72130	212		1000	6028	Employer Medicare	685.39		685.39	-
145	72130	217		1000	6028	Retirement Hybrid Stabilization	4,254.12		4,254.12	-
145	72130	790		1000	6028	Other Equipment	720.00		720.00	-
145	72620	701		1000	6028	Administration Equipment	13,957.18	61,742.82		75,700.00
145	72620	790		1000	6028	Other Equipment	76,837.00	107,576.05		184,413.05
<b>Totals</b>							<b>195,923.09</b>	<b>169,318.87</b>	<b>105,128.91</b>	<b>260,113.05</b>
Fund 145 - Discretionary Grants Revenue							Budget	Add	Subtract	Amended Budget
Fund	Function	Object	Dept	Loc	Project	Description	Budget	Add	Subtract	Amended Budget
145	46980				6028	Public School Security Grant	195,923.09	64,189.96		260,113.05
<b>Totals</b>							<b>195,923.09</b>	<b>64,189.96</b>	<b>-</b>	<b>260,113.05</b>

On this 26<sup>th</sup> of March, 2024

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**Scott Benjamin, Chairman**  
**Arlington Community Schools**  
**Board of Education**

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